



**Executive Committee of the
High Commissioner's Programme****Seventy-fifth session**

Geneva, 14–18 October 2024

Item 4 (b) of the provisional agenda

Consideration of reports of the Standing Committee**Programme budgets, management,
financial control and administrative oversight****Financial statements for the year 2023 as contained in the
report of the Board of Auditors on the financial report and
audited financial statements of the voluntary funds
administered by the United Nations High Commissioner for
Refugees for the year ended 31 December 2023****Note by the High Commissioner**

1. The financial rules for the voluntary funds administered by the High Commissioner for Refugees require that the High Commissioner shall submit annual financial statements certified by the Controller and approved by himself to (a) the United Nations Board of Auditors within three months after the close of each financial period; and (b) the Executive Committee at its next session. Furthermore, he shall also submit to the Executive Committee the audit certificate, the report of the Board of Auditors and the report of the Advisory Committee on Administrative and Budgetary Questions.¹

2. The United Nations Board of Auditors has audited the financial statements for the year ended 31 December 2023. The full text of the Board's report, including the audited financial statements and the audit opinion, will be issued in due course for consideration by the General Assembly (Fifth Committee) under the symbol [A/79/5/Add.6](#).² The High Commissioner's response to the audit recommendations will be issued in due course as an addendum to this document ([A/AC.96/75/4/Add.1](#)).

¹ See the financial rules of the Office of the United Nations High Commissioner for Refugees (UNHCR) ([A/AC.96/503/Rev.12](#), article 602.1).

² To be posted on the Official Document System of the United Nations and on the Executive Committee page of the UNHCR website.

