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EXECUTIVE COMMITTEE OF THE  
HIGH COMMISSIONER'S PROGRAMME

Forty-third session

REPORT OF THE BOARD OF AUDITORS  
TO THE GENERAL ASSEMBLY ON THE ACCOUNTS  
OF THE VOLUNTARY FUNDS ADMINISTERED BY THE  
UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES  
FOR THE YEAR ENDED 31 DECEMBER 1991

Paragraph 6, line 1

For of December 1991 read of 20 December 1991

Paragraph 6, line 5

After ended 31 December 1990. Insert <sup>1/</sup>, the text of the footnote  
reading Official Records of the General Assembly, Forty-sixth  
Session, Supplement No. 5 E (A/46/5/Add.5), sect. 1.

Paragraph 6, line 5

For the existing sentence substitute

Detailed actions taken and the comments of the Board thereon are  
outlined in annex I of the present report.

Paragraph 7, line 2

For be taken: read should be taken:

Paragraph 18, line 2

For Ninety per cent read Approximately 90 per cent

Paragraph 20, line 1

For In its resolution read In paragraph 10 of its resolution

Paragraph 21, line 7

For as annex II. read as annex II to the present report.

Paragraph 24, line 1

For investments of US \$ 267 million read investments of \$ 267.6 million

Paragraph 40, penultimate line

For UN Legal Section read United Nations Office of Legal Affairs

Paragraph 48, line 2

For improve control read improve financial control

Paragraph 58, line 3

For either the relevant reports read the relevant reports either

Paragraph 62

The last sentence should read

Between January and September 1991, admissions made in the hospital resulted in the distribution of 10.97 metric tons of rice, as well as other items in excess of the normal requirement.

Paragraph 72, line 2

For Seventy per cent read Of the total, 70 per cent

Paragraph 73, line 2

After in its 1990 report insert 2/, the text of the footnote reading Ibid., sect. I, paras. 106-108.

Paragraph 73, line 3

For and recommended read and it was recommended

Paragraph 75

The first sentence should read

Indeed, the Board recognizes that this is a difficult problem; however, the search for a solution must continue.

Paragraph 80, line 4

For of its programmes read of the organization's programmes

Paragraph 81, penultimate line

For seizure of most of them read seizure of most of it

Paragraph 82, line 4

For and possibly, collusion read and possibly collusion

Annex I, title

The title of the Annex should read

Follow-up on actions taken to implement the recommendations  
of the Board of Auditors in its report for the period  
ended 31 December 1990 a/

the text of the footnote reading Official Records of the General  
Assembly, Forty-sixth Session, Supplement No. 5 E (A/46/5/Add.5),  
sect. I, para. 7.

Annex I, paragraph 5, line 1

For that funds be recovered read that funds should be recovered

Annex I, paragraph 9, line 5

For that: Non-compliance read that with respect to the non-compliance

Annex I, paragraph 11, line 2

For memorandum quoted read above-noted memorandum

Annex I, paragraph 11, line 6

For The Boards' present review read The Board's present review

Annex I, paragraph 13, penultimate line

For in annex I, read in the appendix to the accounts

Annex I, paragraph 19, penultimate line

For plunder/looting read theft

Annex I, paragraph 39, line 1

For The memorandum "Financial Administrative and Operational  
Controls" read The above-quoted memorandum

Annex 1, paragraph 39, penultimate line

For recommendation read Board's recommendation

Annex 1, paragraph 41, first line

For Administration reported read The administration reported

Annex 1, paragraph 42, first line

For the above memorandum read above-mentioned memorandum