

**Executive Committee of the  
High Commissioner's Programme**

Distr.: General  
21 December 2023  
English only

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**Standing Committee**

**Eighty-eighth meeting**

**13 September 2023**

Held at the Hôtel Mercure, Geneva

Summary record\*, Thursday, 14 September 2023, at 10:00 a.m.

*Chairperson: Mr. Cristian Espinosa Cañizares, Ambassador, Permanent Representative of Ecuador*

**Contents**

3. Programme budgets and funding (continued)

(a) Update on budgets and funding (EC/74/SC/CRP.21) (continued), with adoption of draft decision

(b) Programme budget of the Office of the United Nations High Commissioner for Refugees, 2024 (A/AC.96/74/5) and the Report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (A/AC.96/74/6)

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*Mr. Christian Espinoza Cañizares (Ecuador) took the Chair.*

*The meeting was called to order at 10:10 a.m.*

**3. Programme budgets and funding (continued)**

**(a) Update on budgets and funding (EC/74/SC/CRP.21) (continued), with adoption of draft decision**

1. The representative of **Algeria** asked whether a strategy would be developed to assist refugees in protracted situations that were subject to underfunding such as the situation that had existed in Algeria for close to 50 years.

2. The representative of the **United Kingdom of Great Britain and Northern Ireland** noted the growing number of displaced people and host communities in emerging and protracted crises. Over the previous decade, funding of multilateral humanitarian agencies had increased by more than 140 per cent, yet humanitarian needs outstripped the resources available. Fulfilment of UNHCR's mandate was therefore incredibly challenging.

3. She appreciated the difficult prioritization decisions facing UNHCR and commended the agency for its efforts to ensure that resources were used efficiently and effectively to reach those in greatest need and to deliver assistance in a manner that caused no harm. It was imperative that decisions were taken in a tranquil and collaborative manner in order to ensure the coherence of a collective humanitarian response.

4. Although finances were more constrained than in previous years, the United Kingdom of Great Britain and Northern Ireland had sustained its core, unearmarked funding to UNHCR in recognition of the agency's crucial role in supporting the most vulnerable and it encouraged other Member States to maintain their flexible contributions.

5. Responding to the needs of refugees and host communities was not solely a humanitarian challenge, although humanitarians were too often the actors of first, or only, resort when they should be the last. The problem required far greater efforts from development actors and the Global Refugee Forum 2023 would provide a key opportunity for the international community to drive structural change. The United Kingdom of Great Britain and Northern Ireland supported the draft decision on budgets and funding contained in document EC/74/SC/CRP.21.

6. The representative of **Canada** said that global displacement had increased year by year, as illustrated by UNHCR's response to 52 active emergencies in 34 countries in the first seven months of 2023. Amid those increasing pressures, Canada appreciated UNHCR's continued commitment to critical, life-saving protection needs and commended its inclusion of affected persons in decision-making and its dedication to diversity and equity.

7. He expressed concern however, that the 2024 budget did not include language that addressed the specific vulnerabilities and protection needs of forcibly displaced persons with diverse sexual orientation and gender identities. Canada called on UNHCR to fully implement a rights-based approach that accounted for diversity in all its forms and to reflect that approach, in accordance with previous practice, in all documents submitted to the Executive Committee and the Standing Committee.

8. UNHCR's rising budget mirrored rapidly increasing needs in an increasingly complex humanitarian environment. He echoed the concerns of previous speakers on the growing gap between needs and available resources to meet current annual budget requirements and acknowledged that hard prioritization decisions were being made which had tangible impacts on the lives of those facing displacement. He welcomed the continued focus on field operations and funding for protection in line with UNHCR's central mandate. While noting UNHCR's focus on efficiencies and

partnerships, he wished to know how the gap would be realistically addressed without damaging gains made in areas such as gender equality. He encouraged the agency to engage with development actors in a way that maximized its comparative advantage as an advocate and facilitator, as outlined in its recently released strategy.

9. He also recognized the importance of flexible funding in increasing the agency's ability to respond effectively to emergency situations; Canada would continue to be a timely and flexible donor to UNHCR and to stand with the agency and with refugees, host countries and other stakeholders in the lead up to, and beyond the Global Refugee Forum 2023.

10. The representative of **Sweden** thanked UNHCR for its budget update and for its ongoing efforts to mobilize resources at a time of increasing humanitarian needs. While funding was at a low ebb, Sweden was one of the highest humanitarian funders and it would continue to support principled, life-saving assistance. Sweden expected humanitarian partners to prioritize needs to ensure that available funding was used wisely.

11. Broadening the humanitarian donor base remained a priority and Sweden welcomed the efforts made by UNHCR to that end. Members of the Standing Committee were also strongly encouraged to consider making further contributions in order to close the humanitarian funding gap. She joined other Member States in expressing great concern that established language on age, gender, diversity, sexual orientation and gender identity had been removed from human resource and budget documents and thanked the Deputy High Commissioner for her clarifications and reassurances on the previous day in which she had reaffirmed UNHCR's implementation of guiding principles on human rights, inclusion, non-discrimination and diversity in both field operations and staffing policies. Sweden expected that those long-standing principles would be reflected and acknowledged in UNHCR's policies and reports.

12. The representative of **the United States of America** noted with concern the growing humanitarian needs around the world, resulting in UNHCR requiring a budget of over \$10.6 billion in 2024. As tough trade-offs would be required moving forward, it was all the more important for Member States to understand the Organization's priorities and how it was adjusting operations to meet those constraints. The United States of America was honoured to be continuing its support, in solidarity with refugee-hosting countries around the world, and called on all donors to ensure that UNHCR could meet its funding needs, including through flexible, unearmarked funding, wherever possible. New partnerships and innovative financing would also be important.

13. The emphasis on durable solutions in the 2024 budget was to be commended. Indeed, all countries should redouble their commitment to supporting and providing durable solutions, including third country resettlement. The continued focus on advancing the protection and resilience of those displaced by climate change and in climate-vulnerable situations was also appreciated. The United States welcomed the prioritization of enhancing protection and solutions frameworks in the context of mixed movements. The decision to include statelessness as one of the eight areas identified for additional, accelerated and targeted action was also welcome. With the #IBelong Campaign to End Statelessness drawing to a close and the upcoming launch of the Global Alliance to End Statelessness, UNHCR should redouble its efforts on that issue. The prevention of and response to gender-based violence also remained a priority for the United States of America.

14. UNHCR had applied an age, gender and diversity approach to its work for many years, regularly referencing age, gender and diversity in its documents, programming and budget, in order to ensure equality in decision-making and in the provision of services. Programme and budget documents were critical tools to ensure that the most vulnerable and marginalized people were not left behind, reflecting what mattered most to the organization. The removal of age, gender and diversity language from the budget represented a change and sent a signal that was unacceptable.

LGBTQI+ people around the world faced staggering levels of violence and discrimination, as had been well-documented by the United Nations Independent Expert on Sexual Orientation and Gender Identity. The United Nations must work for everyone, especially the most vulnerable, so UNHCR should continue to regularly and freely reference age, gender and diversity.

15. The representative of **Finland** expressed concern about the increasing humanitarian and protection needs, resulting in a record high programme budget of \$10.6 billion. UNHCR was operating in an increasingly challenging context and conventional funding might have reached its peak. Efforts to seek cost-efficiencies, embark on a digital transition and prioritize activities were welcome, along with efforts to promote further cooperation and synergies within the United Nations system. UNHCR's high implementation rate and field presence also needed to be acknowledged. Although the gap between needs and resources was continuing to rise, it was important to pay particular attention to those in the most vulnerable situations. That was both a moral imperative and a way to increase aid effectiveness and accountability.

16. UNHCR's commitment to preventing and responding to sexual and gender-based violence was appreciated, as was its progress in addressing the needs of persons of disabilities. It was important for humanitarian actors to continue to support inclusive approaches to make sure that their interventions were accessible and responded to the needs of women and girls and marginalized groups, including persons with disabilities and LGBTQI+ communities. UNHCR should continue to invest in mainstreaming age, gender and diversity approaches in its programmes and planning, reflected in its policies and documents, so he welcomed the Deputy High Commissioner's confirmation of that in her opening statement.

17. The representative of **Sudan (the)** said that her country was facing a complex humanitarian situation following a rebellion by the Rapid Support Forces on 15 April 2023. The militia had carried out wide ranging and destructive terrorist action, attacking government institutions, occupying hospitals and civilian homes, displacing four million people internally and forcing one million people to flee across borders. She thanked UNHCR for having maintained close contact during the crisis and called on the agency to further protect Sudanese refugees in neighbouring countries. She expressed gratitude to neighbouring countries that had hosted Sudanese refugees. While welcoming the Regional Refugee Response Plan launched by UNHCR and partners in May 2023 Sudan (the) was disappointed by the weak response to the plan and the failure of some donors to make good their financial pledges, particularly in view of the deteriorating economic situation in her country.

18. The representative of **the Russian Federation** asked UNHCR to share the methodology used to calculate the budget. He understood that there was a link between the expected number of refugees and expected needs but, in the interests of transparency, he would like to know the details of the calculation and whether it was based on an average sum for each refugee. He wished to know whether UNHCR had an opinion on the feasibility of the recent recommendations of the ACABQ. The programme budget must be based on consensus and universality and should not contain any wording that did not meet with the agreement of all Member States, particularly on the issue of diversity.

19. The representative of **France** commended the efforts of UNHCR to adapt in the difficult context of increasing needs due to emerging or worsening crises around the world. She further commended the agency for having reduced its expenditure at Headquarters in order to prioritize operations in the field. France shared the concerns of UNHCR on its lack of financing and urged Member States to help the agency to overcome its funding challenge. France had continually reinforced its contribution to humanitarian aid since 2017, with UNHCR being one of the main beneficiaries. A significant portion of the € 91 million donated by France to UNHCR in 2022 had been unearmarked. France would continue to support UNHCR and to make every effort at the highest level to ensure the success of the Global Refugee Forum 2023.

20. France joined those delegations that had expressed concern at the change in the language used in budget and human resource documents and thanked the Deputy High Commissioner for having underlined that the protection of persons who were threatened as a result of their sexual orientation or gender identity was an essential duty of UNHCR. France welcomed the efforts of UNHCR's teams to fulfil that mission, including on the ground and under difficult circumstances, and looked to the agency for reassurance that it would continue to implement a policy of inclusivity at all levels.

21. The representative of **the Islamic Republic of Iran** expressed appreciation for the efforts made by UNHCR to discharge its life-saving responsibilities. He thanked the agency for having provided and informatively presented the programme and budget for 2024. The Islamic Republic of Iran had been a major host country for four decades, although its capacity to protect Afghan refugees had been constrained by unilateral and coercive measures that had severely narrowed the humanitarian space. The Islamic Republic of Iran was the second-largest host country for displaced Afghan nationals and had provided some 3.4 million with access to livelihoods, health and public education services, for the most part through its own limited resources; further funding was required to develop humanitarian infrastructures in the country.

22. The burden placed on UNHCR to provide international protection to refugees and to seek durable solutions was disproportionately high, although host countries were doing their best to support the agency in fulfilling its responsibilities. However, host countries did not appear to be included in the budget for 2024. While it was understandable that the largest share of the proposed budget had been allocated to Impact Area 2, namely "realizing rights in safe environments" which focused on safe settlements and access to basic services, there did not appear to be any provision for host communities in other impact areas. In situations of protracted displacement, mixed movements and massive flux, refugees were often hosted in urban areas rather than settlements, as was the case in the Islamic Republic of Iran.

23. He commended UNHCR's commitment to increasing the budget allocated to the Islamic Republic of Iran. While appreciating the generosity of some donors, he emphasized the need for comprehensive implementation policies by the UNHCR and other stakeholders to fully realize budget allocation and called on all Member States, particularly major donors, to increase flexible and unearmarked voluntary contributions in order to fund priority areas in affected countries.

24. The Islamic Republic of Iran encouraged all Member States to allow UNHCR to concentrate on its core duty in accordance with its consensual mandate, using universally agreed terminologies that were acceptable in all countries.

25. The representative of **Germany** expressed deep concern regarding the humanitarian and protection needs across many regions that was illustrated in UNHCR's vastly growing budget. As a host country with a significant number of refugees, Germany commended fellow host countries.

26. As a long-standing, major donor, Germany saw the need for UNHCR to diversify its donor structure. The agency must build on its success in recent years by seeking new donors, encouraging an increase in contributions from smaller donors and enhance engagement with the private sector, combining those efforts with more efficient use of funds and coordination within the system and with development actors.

27. Faced with a concerning funding gap, he requested that UNHCR should present additional prioritization measures to the Committee. Unearmarked and softly earmarked contributions were a way for donors to contribute to a more efficient use of funds, an approach which Germany explicitly encouraged and maintained in its own contributions, and which should be accompanied by increased transparency in reporting in order to make funding more traceable. He commended UNHCR's ongoing endeavours to enhance cost efficiency, such as through the transformation agenda and the United Nations fleet initiative.

28. Germany further supported UNHCR's ambition to work more closely with local women and refugee led organizations, as well as with organizations representing people with disabilities. On UNHCR's relations with donors of development assistance, he stressed the need for a clear division of tasks and responsibilities and explicitly supported more engagement with development actors with more joint planning and collaboration. Wherever possible, interventions should be oriented towards strengthening national systems, services and standards from the very onset of a crisis and effective coordination mechanisms were essential to achieve that aim.

29. The representative of **the Republic of Korea** said that his Government had prioritized partnership with UNHCR and, as a growing humanitarian and development donor, it would continue to expand its support to refugees; it planned to increase its unearmarked funding in 2024. The private sector in the country also provided significant support to refugees. When considering its contributions, the Republic of Korea sought assurance that UNHCR's activities would achieve their expected outcomes, including value for money. He requested that the agency should pay more attention to results-based management and the quality of reporting as they were crucial to the expansion of funding in general and to the maximization of unearmarked funding. Further, he sought more information on UNHCR's prioritization efforts and its measurement of programmes in countries against multiple factors such as urgency, performance and expected outcomes.

30. The representative of **Philippines (the)** recognized that the prioritization of resources necessitated difficult choices and observed with regret that situations continued to be under-funded. Displacement had increased unabatedly due to factors such as armed conflict as well as natural hazards and extreme weather events. Ultimately, political will would be required to refrain from armed conflicts and to mitigate the effects of climate change, but choices were currently limited to stop-gap responses. For those reasons, the Philippines supported the increased focus on durable solutions such as third-country solutions and responsibility-sharing. Those in vulnerable situations such as women, children and people with disabilities should not be forgotten. He would be grateful to receive figures showing where those sectors were supported in the budget.

31. Unrelenting support for UNHCR was required, including through unearmarked contributions, to allow the agency to act with maximum flexibility and agility. He acknowledged that, unlike in the previous year, a list of the top hosting countries had been provided. He noted the need to increase the donor base, especially in light of the upcoming Global Refugee Forum and to encourage and raise awareness among donors from the private sector, perhaps through a campaign run through the country offices.

32. The representative of **Morocco** extended thanks and appreciation for the many messages of compassion and solidarity received following the devastating earthquake experienced in the previous weekend. It was with profound emotion that the country continued to observe the extent of the damage caused by what could be considered the worst natural disaster to hit the kingdom for more than three centuries. While mourning the loss of almost 3,000 lives, the Moroccan authorities, its citizens and valued international partners would continue to intensify their efforts to access the disaster areas and assist the victims.

33. With respect to the budget, it was estimated that UNHCR would reach a total of 130 million people in 2024, one third of whom would be refugees from Africa. It was concerning that the agency would have to serve a larger number of people with a budget that was still insufficient. He was confident that the Global Refugee Forum 2023 would lead to a strengthening of humanitarian action, renewed political interest and a more flexible allocation of funds. Morocco would contribute to that ambition, in particular in order to enable the strengthening of Impact Area 4 on securing solutions. He encouraged UNHCR to pursue its advocacy to ensure greater access to documentation in the outcome area on access to territory, registration and documentation.

34. The representative of **Japan** said that he was concerned by UNHCR's funding gap which persisted despite the increasing number of people in need. His Government would continue to cooperate with UNHCR and it encouraged Japanese companies and individuals to provide sustainable support for displaced persons affected by humanitarian crises around the world. Japan extended appreciation to all refugee-hosting countries for their generosity. Japan had a new development cooperation charter which incorporated a policy of providing quality and flexible funding and the Government sought to cooperate wherever possible with UNHCR to respond flexibly to the needs arising from humanitarian crises.

35. Regarding the use of language concerning age, gender and diversity, Japan had provided assistance for decades, taking into account the specific needs of individuals. In that regard, he echoed the voices of those who had requested not to change the budget document.

36. The representative of the **European Union** expressed concerns about the continuously increasing humanitarian and protection needs across all regions, most notably in Asia, Europe and West and Central Africa, resulting in the huge 2024 projected budget. On this basis, she urged UNHCR to continue working to reduce the funding gap further, while also commending its high implementation rate of 91 per cent, particularly against the tough backdrop of rising numbers of persons of concern and significant pressures on its budget.

37. In light of these challenging circumstances, the organization's engagement with the private sector and other actors was worthwhile, as it had helped to increase funding income. To build on this, additional humanitarian and development funding should be mobilised globally and a more balanced funding structure should be established, made up of traditional, emerging and potential donors, philanthropic foundations and the private sector. She reiterated the European Union's commitment to providing at least 0.7 per cent of collective gross national income as official development assistance by 2030 and to closing the humanitarian funding gap, encouraging other members of the Standing Committee to do the same.

38. The European Union also remained steadfastly committed to providing support to all regions affected by forced displacement, having adopted a 10 per cent indicative spending target on migration and forced displacement, which had ensured assistance, protection and resilience-building for forcibly displaced populations across the world. She called for more regular updates on the roll-out of existing projects and the launch of the remaining initiatives under the organization's transformation agenda, and urged it to work with other competent United Nations agencies, in particular the International Organization for Migration, to support asylum capacity and enhance protection and solutions frameworks for mixed and onward movements and internal displacements.

39. Despite thanking UNHCR for outlining its rationale for the 2024 budget estimate, she requested additional information about its planned downward adjustments and reductions to emergency interventions. Questions were also raised about why the agency had planned to increase funding for preventing and responding to gender-based violence while also decreasing the number of female leadership activities in key regions. Concluding, she stressed that the budget had to be needs-driven and consider the implementation capacity of UNHCR and inter-agency collaboration.

40. The **Director of the Division of Strategic Planning and Results (UNHCR)** welcomed the comments relating to the request for additional unearmarked and flexible funding to support the underfunded, neglected and protracted crises in a number of regions. With additional funding, UNHCR had the potential to close the gaps and address the needs and vulnerabilities that existed in a number of countries, and provide significantly more assistance and protection.

41. The **Director of the Division of External Relations (UNHCR)** thanked all host countries, both large and small, for their support, as well as all donors, whose support was most appreciated. There had been many comments about situations in

various countries that were under financed. A report had been produced about the 13 most under-funded operations, but of course they were not the only ones. Conversations were being had with all donors about operations that had lasted for many years, sometimes 40 years. Unearmarked funding supported the Organization in emergency situations as well as in situations that were sometimes overlooked.

42. She thanked the United States of America for once again stepping up as the Organization's top donor and key supporter. She also thanked Germany, which was a great host country as well as a top donor. With regard to development funding, humanitarian funding was indeed often being used for longer-term activities such as livelihoods. Ideally, if more development funding was raised to cover longer-term activities, humanitarian funds would be used for purely humanitarian activities. In line with the Global Compact on Refugees, UNHCR worked more closely with other United Nations partners and with governments to leverage the international financial institutions to support refugee-hosting countries, along with the bilateral funding provided by some donors to host countries.

43. Responding to the comments from the representative of Philippines (the), she said that UNHCR was expanding into new markets in the private sector and would continue to do so, where there were opportunities and where the return on investment was significant enough to increase funding.

44. In response to the comment made by the representative of Sudan (the), she noted that there would be a high-level ministerial side event at the United Nations General Assembly in New York on 20 September to raise awareness of the humanitarian situation in Sudan (the), co-hosted by Egypt, Qatar, Saudi Arabia, the European Union and the African Union, together with UNHCR and the United Nations Office for the Coordination of Humanitarian Affairs. In that regard she also thanked the host countries the Central African Republic, Chad, Egypt, Ethiopia and South Sudan, who had already received over a million refugees, returnees and third country nationals.

45. The representative of **the Russian Federation** said that his delegation had presented an amendment to the draft decision, proposing to include a reference to the report of the ACABQ, in line with previous practice.

46. The **Chairperson** said that the proposed amendment would be addressed by the Executive Committee. He took it that the Standing Committee wished to adopt the draft decision contained in Annex VII of document EC/74/SC/CRP.21.

*It was so decided.*

**(b) Programme budget of the Office of the United Nations High Commissioner for Refugees, 2024 (A/AC.96/74/5) and the Report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (A/AC.96/74/6)**

47. **The Chairperson**, introducing the sub-item, reminded the Standing Committee that its current deliberations were a continuation of the informal consultative meeting held on 29 August 2023, at which the Deputy High Commissioner and the Director of the Division of Strategic Planning and Results had presented an advance copy of the programme budget for 2024, which had also been presented to the Advisory Committee on Administrative and Budgetary Questions. Members were reminded that the programme budget document would contain a draft decision on budgets and financing to be presented to the Executive Committee for adoption at its forthcoming seventy-fourth plenary session.

48. **The Director of the Division of Strategic Planning and Results (UNHCR)**, recalling that the informal consultative meeting had been highly productive, began her presentation of the proposed programme budget for 2024 with an overview of the planning process, which had been launched at all levels of the Organization the previous January, with the participation of relevant stakeholders, especially those served by UNHCR, and including Governments, local government officials, non-governmental and civil society organizations and refugee and displaced persons-led

organizations. At the field or sub office level, it had started with a review of data gathered through needs assessments, including participatory assessments with representatives of all those that the Office aimed to serve, particularly those at risk of marginalization or exclusion. Such assessments helped to identify vulnerabilities and differentiated needs to better inform the planning and ensure that all UNHCR programmes and interventions met all needs. In the previous year alone, 72 operations had reported having conducted participatory assessments based on UNHCR's age, gender and diversity approaches, thereby ensuring that approaches introduced and refined over the previous decade formed the bedrock of the planning and programming. That had not changed.

49. Responding to the Member States with questions about prioritization, she said that the focus was first and foremost on the needs, then shifted to discussions with Governments, civil society and those served by UNHCR to assess whether others could contribute inputs and other United Nations agencies could support the Office in its efforts to ensure that its budget remained as disciplined and focused as possible and, hence, that the full set of comprehensive needs could be met, in line with the Global Compact on Refugees. The regional bureaux reviewed and approved country plans and the senior executive team did likewise for bureau and headquarters plans. The Office also looked at prioritization in terms of corporate alignment, to ensure that all the work was in line with the needs, the nature of the emergencies and the projected scenarios for the coming year. The next step was to consolidate the budget and seek the High Commissioner's approval to submit it to the Advisory Committee on Administrative and Budgetary Questions and Member States. A hearing with the Advisory Committee had been held on 25 July 2023 and, after a positive and constructive discussion, the Committee released its report on 24 August. Thanking members for their feedback at the current meeting of the Standing Committee, as well as the informal consultative meeting, where they had been provided with additional information, she said that the next step would be to submit the programme budget, in accordance with the rules, to the Executive Committee for approval. Detailed planning for UNHCR operations would begin shortly after the budget had been approved and a global appeal summarizing the Office's needs and budgetary requirements would be launched the following November.

50. Moving on to the current context and what lay ahead, she said that UNHCR remained deeply concerned by the growing needs, as reflected not only in the numbers of forcibly displaced persons but also in the vulnerabilities. It was easy to focus solely on numbers, financing and budget figures, but that might render the needs and vulnerabilities slightly abstract and it was important, therefore, not to forget that the Office's focus was first and foremost on addressing the protection needs of individuals and families and on efforts to promote their well-being, dignity and safety. UNHCR would continue to engage with all stakeholders, including displaced and stateless person-led organizations, and to find ways to include them in its planning and implementation processes. With the numbers of those served by UNHCR on the increase and the budget figures following roughly the same trend but at a slower pace, prioritization was key to keeping a budget as realistic as possible. UNHCR was becoming more adept at capturing how the Global Compact on Refugees was reflected in its own programming and how additional funding from other sources for the countries generously hosting refugees related to its budgets.

51. The budget of \$10.6 billion proposed for 2024, which represented a \$300 million decrease from the current year's budget, had been calculated by taking into account budget increases in the East and Horn of Africa and Great Lakes region, as well as in West and Central Africa, where current emergencies were expected to continue to have a bearing on the needs. The modest decreases for Europe and, in particular, the Middle East and North Africa region, primarily reflected the absorption of mainstreamed or completed activities established under supplementary budgets, such as in the case of the earthquakes in Türkiye and the Syrian Arab Republic. Every annual budget was developed in the hope that UNHCR would be fully funded, as it had the aspiration and the capacity to do far more, and the better funded budget it was, the more efficient and impactful it could be.

52. Drawing attention to some of the major shifts in the proposed programme budget for 2024 that had drawn comments and questions from Member States, she pointed out that the “realizing rights in safe environments” impact area and “well-being and basic needs” outcome area would continue to account for the largest share of the budget under the results framework, as work in that area involved the provision of significant material assistance to those served, including cash, core relief items, non-food items and shelter; that 77 per cent of the budget would be allocated to work linked to the Sustainable Development Goals, reflecting UNHCR’s continued commitment to contributing significantly to the Goals; and that the proposed \$135 million increase in the budget for returnees related to an expected increase in the numbers of returnees and to UNHCR support to ensure the conditions for sustainable voluntary returns in priority areas, coupled with individual assistance to returnees.

53. As to the \$14 million increase in the budget for stateless persons, much of the work was labour-intensive and involved the mainstreaming of material support and other forms of assistance to the stateless under other pillars and across all outcome areas; that was not reflected in the proposed budget for 2024, which focused on advocacy and capacity-building support to Governments to reduce statelessness. Meanwhile, the proposed programme budget reflected overall stability in the budget distribution by cost category, namely programme, programme support and management and administration costs, and the workforce budget was commensurate with the needs-based budgetary requirements, having been adjusted in line with the funds available to deliver effectively and efficiently; UNHCR relied on a host of workforce mechanisms and was looking to mainstream workforce capacity to support post emergency programming in 2024.

54. Operational requirements, as in previous years, accounted for most of the budget, with 89 per cent of the Office’s needs focused on country and regional operations, and the relative share for headquarters and global programmes remaining at 4 per cent and 2 per cent, respectively, indicating the prioritization undertaken in budgets for field operations and implementation. While core protection activities and protection needs had been prioritized, it had been considered important to reflect a substantial amount of support for cash assistance and the distribution of core relief items, which also served to protect and empower in many circumstances. The increased focus on solutions, with \$34 million more than for 2023, reflected some of the feedback received from the Member States in the Standing Committee.

55. With regard to the questions raised on gender-based violence, child protection and outcome areas related to community engagement and women’s empowerment, those budget areas, she said, reflected close consultations with partners at the level of country operations, including the United Nations Children’s Fund (UNICEF), the United Nations Population Fund (UNFPA) and UN Women and civil society organizations, and UNHCR budgets reflected their contributions and were adjusted accordingly, in line with the Global Compact on Refugees; child protection and gender-based violence budgets had increased to reflect the work that the Office must carry out on its own, while other budget areas had been modified or adjusted slightly downwards to reflect country-level partnership arrangements.

56. On the global programme and headquarters budgets, the small increase in the former reflected planned investments in private sector resource mobilization, which many Member States had highlighted as an area that needed to grow, as well as in digital engagement and communications and increasing evaluations, while the modest decrease in the headquarters budgets reflected the completion of business transformation programme activities in 2023.

57. On the presentational improvements previewed at the informal consultative meeting, she pointed out that from 2024 onward, budgets for activities and services provided exclusively in support of regional and, in particular, country operations, which had hitherto been presented under headquarters and global programme budgets, would appear as a separate line; headquarters budgets would exclusively cover core management and administrative activities and global programme budgets would incorporate genuinely global – rather than country-specific – services. Examples of

the shift included resettlement or emergency staff deployed to country operations and Albert Einstein German Academic Refugee Initiative (DAFI) scholarship beneficiaries in specific country operations; they would continue to be managed globally, she said, to enable economies of scales, strategic alignment and better risk management; they had always been reflected in UNHCR expenditures at the country operation level, where the Office was in the process of reconciling its budget with expenditures.

58. Turning to the report of the Advisory Committee on Administrative and Budgetary Questions, she recalled the customary process whereby the Secretariat presented such reports to the Standing Committee and briefed members on the follow-up actions undertaken in response to the conclusions and observations set out in annex II to the subsequent year's programme budget document. Pointing out that the Advisory Committee had included 18 observations in its current report, she informed members that it had expressed appreciation for the summary of follow-up actions to its 2023 budget observations set out in annex II to the programme budget document for 2024, and had requested that additional information be provided to the Standing Committee, at its current meeting, and to the Executive Committee, at its seventy-fourth session, on five areas: geographical and gender balance; staffing changes; cost classification; regionalization; and assessment of the business transformation programme.

59. The Director of the Division of Human Resources had responded to the first request in her informative update the previous day (EC/74/SC/SR.13). Regarding information on staffing changes, UNHCR acknowledged that it needed to deploy a workforce with adequate specialized skills in responding to emergencies; that protection needs for emergencies and for community-based protection were growing; and that there were also context-specific needs to support post-emergency programming. Further information on the workforce composition and changes could be found in chapter III of the budget document, which provided information on changes by grade, location and cost type for both voluntary and assessed contributions, and detailed information was also provided on posts funded from assessed contributions. More information could be provided, if needed.

60. Further to the request for information on cost classification, she said that that classification had remained unchanged and that the Office had used the introduction of the cloud-based enterprise resource planning system as an opportunity to review actual cost allocations to ensure that policies and practices were closely aligned with the actual cost classification and to clean up any deviations. On regionalization, further information would hopefully be made available once the recently launched independent evaluation of regionalization and decentralization had been completed the following August. Regarding the business transformation programme, others had drawn attention the previous day to the fact that the programme had been assessed through an engagement with the United Nations advisory alliance to define a methodology to assess the efficiency and effectiveness gains; a report was expected the following year.

61. The Secretariat would review and respond to the rest of the requests, and provide the requested information for the next budgetary submission, keeping in mind that it regularly updated the Standing Committee on the areas covered, such as accountability and oversight of misconduct, transparency in the use of resources in the Global Report, junior professional officer expenditures and the costing and funding of the United Nations common fleet of vehicles which are covered quite extensively in our briefings to the Standing Committee. A full report would be provided the following year.

62. The representative of **Pakistan** said that his delegation was deeply concerned about the persistent lack of adequate funding for protracted refugee situations in developing countries in UNHCR programme budgets, adding that Pakistan, as the host to over 3 million refugees and other Afghan nationals, was enduring the repercussions of that underfunding. However, in spite of the myriad challenges that it faced – from exogenous shocks, such as the effects of conflicts, the global financial crisis and the

resulting fiscal squeeze, to the floods that had affected over 33 million people, including more than half a million refugees – Pakistan continued to abide by its tradition of welcoming refugees with generosity and compassion. The contribution of countries such as his to the provision of international protection must be reciprocated with due recognition and equitable burden- and responsibility-sharing. In the current precarious global situation, such countries could not be expected to cope on their own with maintaining a protection space for refugees and alleviating the impacts on host communities.

63. To address the Office’s underfunding challenges, international partners and donors should abide by the principle of equitable burden- and responsibility-sharing and provide timely, predictable and multi-year funding; donor countries must meet the United Nations target of increasing annual spending on overseas development assistance to 0.7 per cent of their gross national income, exclusive of spending incurred within their own borders; UNHCR must have a predictable, sustained, level of unearmarked contributions, which was crucial to ensuring that it had the flexibility to respond efficiently to the needs of the most vulnerable in a timely and proportionate manner; Governments and international institutions must strive to ensure a continuum between humanitarian responses and resilience-building, to which end his delegation appreciated UNHCR’s partnership with multilateral development banks, while also urging it to increase its advocacy for grant-based financing to support developing countries with large-scale and protracted refugee situations; and UNHCR must redouble its efforts to expand its donor base, including through pragmatic, context-specific, partnerships with private actors. Lastly, in the light of concerns about the dwindling attention paid to finding solutions, UNHCR and donors alike urgently needed to increase their investment in activities to enhance access for refugees to durable solutions, such as voluntary repatriation and increased resettlement quotas, as well as in returns, reconstruction and reintegration.

64. The representative of **the Kingdom of the Netherlands**, commending UNHCR for a budget reflecting the significant progress of previous years in results-based budgeting, welcomed the addition of targets and baselines that improved the Office’s accountability to Member States – and our own Government’s accountability to parliament – in regard to unearmarked contributions. While there were limits, understandably, to the amount of information that could be provided in a budget document, his delegation encouraged UNHCR to continue to enhance the results-based nature of the document to the extent that was reasonably possible. More information on the reasoning and general assumptions behind its budget prioritization and allocation decisions, as well as target-setting, would be welcome; the Director of the Division of Strategic Planning and Results had provided helpful clarification in her presentation, but it remained difficult to see why a percentage point difference here and there in a budget allocation or specific target might have been deemed adequate.

65. Reiterating his delegation’s view, as expressed in its response to the presentation of the report of the Office of Internal Oversight Services the previous morning, he said that it would be unwise to save on internal audits in an organization as exposed to risk as UNHCR. His delegation was concerned about the decreasing percentage of the UNHCR programme budget funded by unearmarked contributions and the consequences for the persons of concern. The Netherlands (Kingdom of the), which had increased its unearmarked contributions from \$33 to \$35 million in 2023, was about to pledge to maintain that level of funding on a multi-annual basis at the upcoming Global Refugee Forum. It called on all partners to provide UNHCR with as much unearmarked funding as possible to facilitate needs based budget prioritization and allocation decision-making. At the same time, his delegation encouraged UNHCR to consolidate smaller operations in order to save on costs and stay within budget on larger-scale reforms, such as under the business transformation programme; an update on whether the programme had indeed stayed within budget since the previous briefing would be appreciated, given that that had previously been identified as a possible risk.

66. The representative of **Ecuador** said that the international community, in the current context, especially in the Americas region, would continue to confront a wide range of growing, increasingly serious, displacement-related challenges. It was essential, therefore, that the States concerned have the means to strengthen their capacity to respond to those situations, provide protection and find solutions in an efficient, timely, manner. That called for innovative, inclusive, multi-dimensional solutions with cross-cutting approaches to ensuring the well-being, safety and human rights of all refugees and stateless persons. States must have the capacity to address their needs. Ecuador worked with a range of different actors within the framework of the Inter-agency Coordination Platform for Refugees and Migrants from Venezuela (R4V), and had gone to great lengths to receive, protect and ensure the inclusion of Venezuelan refugees. His delegation was concerned that while UNHCR was set to have a slight increase in its budget the following year, the budget allocations for the Americas in general did not reflect the reality of the situation on the ground in countries such as his and, as such, would not suffice to enable them to overcome the challenges that they faced. International cooperation must be strengthened to share the burden on – and responsibilities of – host countries and communities, especially those hosting the largest numbers of displaced persons; and burden- and responsibility-sharing should be a core principle in a UNHCR budget.

67. Ecuador reiterated its commitment to its efforts to continue to strive to more efficiently deliver better quality services and to find durable solutions for those in need of international protections, looking at new tools and alliances to allow Member States to expand and strengthen their financing mechanisms to attend to the needs of – and integrate – persons of concern to UNHCR.

68. Ecuador also reiterated its determination to continue to work constructively with UNHCR and other States and key actors on behalf of the refugees and their host communities.

69. The representative of **Peru**, speaking on behalf of the Group of Latin American and Caribbean States (GRULAC), expressed gratitude for the ongoing efforts and support extended to countries in his region to address the needs of refugees and displaced persons. Acknowledging the slight increase of 1 per cent in the 2024 budget compared to that of the previous year, he appreciated the efforts made to assist and protect the most vulnerable people in situations of forced displacement. He noted, however, that according to UNHCR forecasts, the number of people in need of international protection in the Americas was expected to increase in 2024. He therefore urged the secretariat to continue implementing mechanisms to enhance transparency and resource allocation, to base these on data and evidence, and to strengthen the participation of member countries in decision-making regarding budget distribution.

70. He welcomed the commitment reflected in the proposed budget for 2024 to comprehensively address the needs of forcibly displaced individuals and stateless persons, expressing particular appreciation for the planned increase in impact area 3, empowering communities and achieving gender equality, with an additional \$16.6 million compared to 2023. That increase was a significant step towards improving the socioeconomic inclusion of displaced individuals and their meaningful participation in the region.

71. Despite the slight increase of funds made available to the region in 2023, operations in the Americas remained financed only to the tune of 33 per cent, which was cause for concern given the needs of refugees and host communities. Noting that expenditure in the Americas as a percentage of the final 2022 budget was 47 per cent, he called for resources to be assigned more efficiently in order to better respond to emergencies and protect the human rights of displaced persons.

72. Noting the increase in the number of voluntary returns projected for 2024, he welcomed the 12 per cent budget increase assigned to solutions in that regard but stressed that greater efforts should be made in order to support conditions in the countries of origin for safe return.

73. He called for the adoption of an approach that enabled the creation of favourable protection environments for refugees, comprehensively addressing the challenges they faced in terms of security, human rights and access to basic services.

74. In terms of funding, he called on those Member States in a position to do so to make greater efforts to support the work of UNHCR with flexible, unconditional and unearmarked contributions, in a spirit of solidarity and in a timely fashion. He urged Member States to refrain from putting obstacles in the way of international cooperation in that regard.

75. Reaffirming his group's commitment to regional cooperation and the strengthening of protection and assistance for displaced persons in the Americas, he called for the equitable and effective distribution of resources and for greater collaboration between Member States and UNHCR to meet the challenges posed by the current context of forced displacement.

76. The representative of **New Zealand** said that in an operational context of increasing numbers of refugees and forcibly displaced persons – 112 million and rising – it was imperative that UNHCR sustain the financial support and the programme and policy settings that enabled it to serve refugees and support host communities.

77. While all funding shortfalls gave cause for concern, she was particularly troubled that the 2023 funding shortfall was significantly larger than at the same point in 2022. Moving towards 2024, she looked forward to discussions with UNHCR about prioritization and continued advancements towards organizational agility. Her country remained committed to supporting UNHCR with unearmarked multi-year core funding, and had provided additional flexible contributions to a range of specific appeals each year.

78. She strongly supported UNHCR's commitment to diversity and inclusion in its workforce and operations, and in that regard had appreciated the clarification and assurances provided recently by the Deputy High Commissioner regarding the Organization's commitment to creating a safe and healthy working environment underpinned by a strong diversity and inclusion approach.

79. She was disappointed that the specific reference to UNHCR's commitment to diversity found in previous budgets had not been included in the 2024 budget document. She had, however, welcomed the Deputy High Commissioner's confirmation that UNHCR remained steadfast in its commitment to approaches that encompassed the specific protection needs of all individuals.

80. The representative of **Mexico** expressed his concern at the elimination of the language on the age, gender and diversity perspective from the draft 2024 budget document. He wished to know how the decision was made to eliminate that language, given the UNHCR's well established policy in that regard.

81. The age, gender and diversity perspective was of the utmost importance in UNHCR's operations. It helped identify the different specific needs of the most vulnerable population groups and come up with the responses and services to meet those specific needs. Eliminating that important perspective from the draft budget would have a direct impact on the implementation of initiatives on which the most vulnerable depended.

82. The representative of **Nigeria**, noting the recommendation by the ACABQ that UNHCR should intensify its efforts to achieve a more equitable geographical representation of Member States and gender balance among its staff, requested the Organization to take bold and necessary action to address that glaring anomaly.

83. As for the Advisory Committee's recommendation on the need for the continuation of outreach in order to increase unearmarked contributions from donors, she highlighted the need for UNHCR to provide regular updates on efforts made in that regard. She further requested the Organization, in line with the recommendation of the report, to provide an update on its collaboration with the United Nations Special

Adviser on Solutions to Internal Displacement. She wished to know what action would be taken by UNHCR in response to the detailed recommendations by the Advisory Committee.

84. She called for restraint from politicizing the humanitarian discourse by refraining from the use of non-consensual language in documents not agreed by consensus. Those documents were to be universally applicable and should be preserved as such without any preference by a few Member States. Nigeria stood ready to support the work of the Organization in providing assistance and solutions for displaced persons.

85. The representative of **Burkina Faso** endorsed the statement made by Uganda on behalf of the African Group. Her delegation was extremely concerned about the significant decrease in the allocations to her country within the proposed UNHCR 2024 budget, despite the security and humanitarian crises there, which could be disastrous for millions of extremely vulnerable refugees and internally displaced persons.

86. While recognizing the financial crisis affecting the Organization and the challenges posed by squeezed funding, she, nevertheless, urged it to review its budget allocations for 2024, with a view to ensuring that they actually reflected the needs of refugees, particularly in vulnerable countries. With this in mind, UNHCR was urged to work towards better fulfilling its mandate by treating all humanitarian situations throughout the world using a fair, equitable and non-standardised approach. Only by upholding the principles of burden-sharing and solidarity set out in the Global Pact on Refugees could all stakeholders, particularly donors, ensure that significant flexible funding could be made available to cover the most urgent needs on the ground. Concluding, she reiterated her Government's commitment to working with the Country Office in local initiatives in order to support the populations under its mandate.

87. The representative of **the Republic of Korea**, after expressing appreciation for the preparation of the 2024 budget document, said that the current needs-based approach should be improved in a more realistic way by taking into account multiple factors, particularly with respect to actual funding. While acknowledging the inclusive and participatory manner of UNHCR budgeting at country and regional level, more rigorous prioritization was required for future budget requirements that were much closer to the expected actual budget. In that regard, he would be grateful if UNHCR could provide the figures on the change of scales of budget forecasts at country, regional and headquarters level. With that data, Member States could better understand UNHCR's budget prioritization efforts. The bureaux performance should be presented in the future budget documents from next year, either in the main text or as an attachment. He drew attention to the recommendation contained in paragraph 10 of the Advisory Committee's report.

88. While cash-based interventions accounted for the greatest portion of the 2024 budget document, insufficient information was provided in that regard. He wished to know the amount of cash support allocated by region, as well as other key directions in implementing the programme in 2024.

89. He wished to know whether UNHCR tracked the types of expenditure categorized as life-saving and relating to long-term resilience and livelihood, so as to analyse the impact of cash support for sustainable impacts. He would also be grateful for information on how many agencies were involved in cash interventions and cash working groups.

90. The representative of **the United Republic of Tanzania** commended the 2024 budget document for its focus on women's empowerment and that approximately 77 per cent of the budget contributed to Sustainable Development Goals.

91. With regard to the Advisory Committee's report, she asked what training was being given to volunteers to assist in skills deployment and save costs on staffing issues, in order to avoid frequent rightsizing of professional staff.

92. She expressed concern that just as countries such as the United Republic of Tanzania were embarking on voluntary returns, impact area 4 on securing solutions was the least budgeted in the programme budget for 2024.

93. Turning to the key initiatives that UNHCR would continue to pursue in 2024, she welcomed the emphasis on financing climate initiatives in support of refugee and host communities, under the Organization's work to advance the Global Compact on Refugees. She also commended the initiative Project Flow aimed at solarizing water systems in host countries. She requested that the same projects be extended to other countries that had hosted refugees for a long time, with real environmental impact on the ground.

94. The attempts of the humanitarian regime to address the growing concerns of displaced persons had proved ineffective. More than 12,500 asylum-seekers from the Democratic Republic of the Congo had sought and received asylum in the United Republic of Tanzania in the past six months alone, with the number increasing every day. The United Republic of Tanzania hosted more than 265,000 refugees and asylum-seekers, mostly from Burundi and the Democratic Republic of the Congo. While her Government was committed to fulfilling its international obligations and would continue to open its doors to those fleeing persecution, she called on the international community to support the asylum-seekers from the Democratic Republic of the Congo, most of whom had no shelter and non-food items.

95. Expressing concern at the cuts made to refugees' food rations, which could lead to tensions between the refugee population and the host communities, she called for an immediate intervention by the international community to ensure the peaceful coexistence between refugees and the host population.

96. At the 23rd meeting of the Tripartite Commission on Voluntary Returns of Burundian Refugees from the United Republic of Tanzania, held in Burundi in May 2023, UNHCR had agreed to move from facilitation of returns to promotion of returns. Moreover, her country continued to recommend invoking the cessation clause on refugee status for Burundian refugees in the United Republic of Tanzania, as there was no longer a reason for their flight from their country of origin. The resources spent on refugees could be used to establish special zones for returnees in Burundi, as well as essential facilities such as hospitals, schools, houses, markets and other social amenities.

97. She reiterated the United Republic of Tanzania's commitment to all international instruments in the area of refugees and said that her country would continue to be a reliable partner in search for durable solutions for its refugee population. She thanked all development partners and Member States and called for more unearmarked funding.

98. The representative of **Venezuela (Bolivarian Republic of)** noted the methodology used in preparing the programme budget for 2024, which included recognition of countries' political, environmental and security contexts, and acknowledged the important planning and evaluation work involved in UNHCR's budget preparation. It was important, however, to continue to implement and strengthen mechanisms for transparency in the Organization's activities, and that evaluations and the subsequent assigning of resources should take due account of the situation on the ground, data and evidence.

99. In particular, the methodology for budgetary evaluation in UNHCR should pay close attention to the root causes of displacement, in line with the 1951 Convention relating to the Status of Refugees and the 1967 Protocol thereto. Specifically, it should take into account the differences between the status of refugees, asylum-seekers and migrants, as governed by distinct legal frameworks.

100. It was also vital to remember that mandate of UNHCR was not only to provide international protection for refugees but also to seek permanent solutions for them, which meant looking at the causes behind the movements of people.

101. The need to examine the causes behind the refugee movements was clear when one considered that, at the end of 2022, the number of displaced and stateless persons had reached 112 million – a figure that was expected to increase by 18.2 million persons in 2024, including 3.2 million refugees. It was a matter of concern, however, that the basis on which those forecasts had been drawn up lacked a clear distinction between the categories of migrants, asylum-seekers, stateless persons and refugees. That could harm those persons requiring international protection, particularly in a context where all impact areas remained under-funded in 2022.

102. She commended the progress made in refugee situations in terms of burden- and responsibility-sharing, in line with the Global Compact on Refugees. However, greater emphasis was required on voluntary returns and reintegration as the preferred sustainable solution. She looked forward to the report on the Global Compact indicators showing the progress that had been made in achieving its objectives, and what remained to be done.

103. She welcomed the fact that impact area 4, focused on solutions, had been assigned 12 per cent of the budget for 2024, which represented an increase of 3 per cent compared to 2023. It was to be hoped that the increased budget for voluntary repatriation and sustainable reintegration would strengthen voluntary returns and better acknowledge the efforts made by States to achieve sustainability in reintegration conditions.

104. In terms of UNHCR's funding, it was important to move towards the mobilization of unconditional resources, including development resources to fulfil all aspects of the Organization's mandate and the objectives of the Global Compact, including the search for sustainable solutions such as voluntary returns.

105. She echoed the calls of the African Group for greater availability of flexible, unconditional and unearmarked contributions for UNHCR's operations, so that initiatives could be managed in line with the varying contexts of emergencies. Noting the importance of the report by the Advisory Committee, with its findings and recommendations including in the area of budgetary transparency, she supported the amendment proposed by the Russian Federation to include a reference in draft decision 1 to the effect that the Standing Committee took note of the Advisory Committee's report.

106. The representative of **Algeria** endorsed the statement made by the African Group and praised UNHCR's work against a difficult international backdrop of rising numbers of crises and depleted financial resources to tackle them. He thanked donors for their generosity and encouraged them to maintain their level of support. The 2024 proposed UNHCR budget made it clear that the required resources had to be secured in order to ensure that the agency could quickly and effectively respond to cases involving both new and existing refugees. With this in mind, he called for non-earmarked financial contributions and increased international solidarity with host Member States, based on the principles of burden- and responsibility-sharing.

107. He called upon the international community to share this responsibility in order to remove the heavy burden placed upon host countries and ensure a dignified life for refugees, while also paying tribute to UNHCR and other key stakeholders for their support in providing aid to Sahrawi refugees who had been sheltering in Algeria for 50 years. With this in mind, he reiterated his appeal to UNHCR to ensure that the growth in this growing refugee population, which had hit 173,600 based on a 2018 inter-agency report, was reflected in the provision of support. As mentioned in the UNHCR 2022 Global Report, these refugees faced a difficult financial situation due to rising prices of staple goods triggered by the global economic crisis and, while Algeria had been attempting to assist them, its support could not stretch far enough. Therefore, he urged the agency to redouble its efforts to budgetary allocations for refugees in Algeria so that this group can be assisted adequately.

108. The representative of **Argentina** said he was concerned at the discrepancy between the modest 1 per cent increase in the budget for the Americas in 2024 and the expected 9 per cent increase in the number of persons requiring protection. It was

therefore important that resources be allocated transparently and on the basis of objective information in order to maximize their impact.

109. Human beings, and of course refugees, were all very different, and had different protection needs – even those who shared characteristics such as gender, ethnicity or age. Some refugees might come from rural areas, for example, while others came from cities; some might have disabilities; some would have a different migration status to others. Including a reference to diversity in the programme budget was therefore important; it reaffirmed not only that refugees' human rights should be respected and protected but also that the different circumstances in which they lived must be taken into account in order to meet their needs. Such a reference had been included in the 2023 programme and budget and those before it.

110. He therefore shared the concern expressed by other delegates at the elimination of the reference to age, gender and diversity from the draft programme and budget for 2024. He wished for it to be reinstated and asked why it had been removed. He did not doubt UNHCR's commitment to combating all types of discrimination, and reaffirmed his support to the Organization and the central role it played in respecting and promoting diversity both within its ranks and in all the actions it carried out.

111. The representative of **Colombia**, noting that Colombia was the main recipient of UNHCR resources in the Americas, expressed her appreciation for the support given to the work of the Colombian Government in caring for foreign citizens requiring international protection and strengthening its institutions to meet that challenge.

112. To that end, it was vital for Colombia to strengthen and modernize its asylum system in order to ensure sustainable solutions. A robust system was required that went beyond the mere assistance provided by third parties; unfortunately, a large share of the resources had been spent on short-term measures and costs related to intermediaries.

113. By way of example, a joint strategy with UNHCR to modernize Colombia's asylum system and reduce the backlog in applications had been implemented in 2022. However, the strategy had been suspended after six months, when 12,000 asylum applications had been processed. If the strategy had been continued, Colombia would have been able to clear the backlog in asylum applications, which was one of the highest in the region.

114. She wished to stress the importance of steadfast, committed international cooperation which recognized the efforts of the region, particularly in the past 10 years when it had seen unprecedented migratory movements and flows requiring human, financial, technical and institutional capacities that went well beyond those of States.

115. Echoing the points raised by the representatives of Mexico and Argentina, she expressed concern at the changes being made to inclusive language in UNHCR documents, recalling the historic armed conflict in her country, which had particularly affected the LGBTQI+ population and its leaders fighting for the protection of their rights. Colombia therefore promoted national and international actions to eliminate discrimination against the LGBTQI+ population and worked to build a diverse social fabric, with guaranteed rights and non-discrimination, which should continue to be reflected in all bodies, including UNHCR.

116. The representative of **Denmark** said that her comments would address both items 3(a) and 3(b) of the agenda. She noted with great concern the record high budget for 2023, which reflected the growing crisis of displacement driven by conflict, instability and climate change, and commended UNHCR and its staff for their continued commitment to delivering assistance, protection and solutions to the most vulnerable, despite the very challenging circumstances.

117. Having noted the implementation rate of 91 per cent for 2022, which showed UNHCR's capacity to respond effectively, she would nevertheless welcome information on the background relating to the decrease in the implementation rate compared to 2021.

118. She was deeply concerned about the growing funding gap and the outlook for the funding level for 2023, pointing to the importance of not only funding but the quality of funding. Denmark was the eighth largest government donor to UNHCR and she was proud to say that the vast majority of its funding was multi-year and unarmarked or flexible. Quality funding gave UNHCR the flexibility to respond quickly to new emergencies and to prioritize funding for situations that received less direct support. She encouraged all donors – both traditional and non-traditional – to provide quality funding to the Organization.

119. Turning to the budget for 2024, she welcomed UNHCR's continued enhanced strategic focus on climate action, strengthening the green transition as well as climate resilience and adaptation to refugees and the host community, which was a top priority for Denmark. Her country was pleased to support key initiatives such as the Refugee Environmental Protection Fund and the Project Flow.

120. She also welcomed UNHCR's continued focus on expansion of cooperation with development partners. It was clear that that stronger engagement with development actors, not least of all banks, was key in terms of both funding and long-term sustainable development for refugees and the host communities.

121. She noted with appreciation UNHCR's continued commitment to preventing and responding to sexual and gender-based violence, and underlined the importance of continued strategic focus on enhancing access to services and the participation of women and girls. The response of UNHCR and its partners must be inclusive of all persons of concern. To that end, while she regretted the lack of a specific reference to it in the budget document, she highlighted her expectation that the Organization would continue to apply an age, gender and diversity approach across all its operations. It was essential to ensure an effective and accountable response, and she had appreciated the Deputy High Commissioner's clarity on that matter in her opening statement.

122. In conclusion, she emphasized Denmark's strong commitment to doing its part in making the Global Refugee Forum in December 2023 a platform for strengthening collective action and renewed commitment to the implementation of the Global Compact.

123. The representative of the **United Kingdom of Great Britain and Northern Ireland** said he appreciated UNHCR's assessment of the projected needs in 2024, the useful comparisons with 2022 and 2023 expenditure and the detail provided on the key initiatives for 2024.

124. He welcomed the continued focus on moving forward with the business transformation initiatives, including through organizational culture and efforts to diversify the partner base, both with development actors and local and national responders. The only way to close the humanitarian financing gap was to draw additional support from development actors and localize humanitarian action, making it more effective, accountable and efficient.

125. He was particularly interested in the new plans to address statelessness, and would be keen to explore how to engage with UNHCR further in that regard. Climate action was another priority area for the United Kingdom of Great Britain and Northern Ireland, and he applauded UNHCR for its efforts in that regard. Responding to the challenges posed by climate change required an evolution in the way that the international system worked to deliver early and coordinated humanitarian development and climate action to protect the most vulnerable. The United Kingdom of Great Britain and Northern Ireland would work with other Governments, climate finance providers and humanitarian agencies alike to increase access to climate adaptation finance, which was key to those most vulnerable to the effects of climate change. In that regard, the United Kingdom of Great Britain and Northern Ireland had recently announced an increased contribution of £2 billion to the Green Climate Fund.

126. While he considered the removal of the longstanding reference to the age, gender and diversity approach from the programme budget for 2024 to be a regressive step, UNHCR's vital work to tailor its activities to the diverse needs of the

communities it served continued in its operations throughout the world, including through recognition of the impacts of age, gender and diversity on need, as had been confirmed by the Organization's leadership.

127. The representative of **Australia** welcomed UNHCR's presentation at the Standing Committee and prior consultations on the budget for 2023 and 2024. That exchange helped Member States to engage in meaningful dialogue with UNHCR on operational issues. Her Government was keen to ensure that those discussions remained frank and open. The Australian Government was pleased to be a significant donor to UNHCR, complementing its core and unearmarked multi-year contribution by support for specific crises, including those that were underfunded. It also worked closely with UNHCR as a resettlement partner and to expand opportunities for complementary pathways for refugees. Like others, her Government was deeply concerned by the funding gap facing UNHCR at a time of projected increased levels of global displacement in 2024. She noted the worrying upward trend in displacement over the previous 10 years, along with the growth both in needs and in the size of the humanitarian funding gap. Recognizing that funding gaps necessitated prioritization, Governments in her region were keen to understand whether the 9 per cent of the budget allocated to the Asia Pacific region in 2023 and 2024 was commensurate with needs. Her Government looked forward to continuing that discussion as UNHCR continued to make difficult choices in the face of budget shortfalls.

128. She commended UNHCR for its continued focus on diversifying engagement and elevating the voices of people affected by crisis, including local populations, displaced people and refugees. As the Deputy High Commissioner had said, it was critical to UNHCR's mandate as a rights-based organization that effectively reached all people in need of protection and support; participation and inclusion in line with an age, gender and diversity approach were essential to that work. Her Government also welcomed the update from UNHCR and its engagement with local and national humanitarian responders and the percentage of its funding provided to local and national actors. She encouraged her Government's multilateral partners to track and report on funding flows through to local actors, not only the amount but also how and to what effect. Her Government looked forward to working further with UNHCR to make progress on that important agenda. Ahead of the Global Refugee Forum in late 2023, the Australian Government looked forward to continuing to work alongside its well-known partners as well as new donors and resettlement countries in other emerging stakeholders in support of refugees.

129. The representative of **Brazil** said that the proliferation of crisis and armed conflicts, both old and new, continued to have grave humanitarian consequences, and as many had stated, the flow of forced displacement had reached unprecedented levels. That reality imposed the challenge on her region of maintaining international visibility for its efforts to assist the more than 7 million people in situations of mobility in her region. It was necessary to acknowledge that, even with limited international capacities in terms of financial and human resources, the Governments of her region had made progress and demonstrated their determination to support refugees and other vulnerable groups. As Latin America and the Caribbean moved forward as a region on the path towards inclusion and solidarity, the strong support of the international community remained essential. She noted with concern that the persistent challenges faced by the region had not been matched by a relevant increase of funds for the Americas. Considering that the UNHCR budget was informed by a needs assessment, such a discrepancy suggested that most of the needs of refugees and other vulnerable groups in the region were being catered to by the Governments of the region themselves. It was important to highlight that fact, and to acknowledge the vital role performed by those Governments.

130. She joined the representatives of Canada, Mexico and other States in expressing concern over the change in language related to sexual orientation and gender identity in some of the documents under discussion, particularly the Programme budget for 2024 and the update on human resources. Those changes were a step backwards in comparison to the language adopted in previous years. The

inclusion of such language in official United Nations documents contributed to the promotion of LGBT+ rights. Her Government, which had recently approved the granting of refugee status on a prima facie basis for refugees coming from countries criminalizing LGBT+ minorities, strongly encouraged UNHCR to preserve such language in its documents, especially in its human resource policies.

131. Finally, she expressed support for the proposal from the Government of the Russian Federation to take note of the ACABQ recommendations for the UNHCR annual budget programme. From a legal point of view, the ACABQ mandate in examining the budget of UNHCR on behalf of the General Assembly was defined by resolution 14 of 1946 and by the rules of procedure of the General Assembly. While the Executive Committee could choose whether to endorse those recommendations, they should be received with the utmost attention. ACABQ recommendations were relevant and contributed to improving the functioning of UNHCR and the supervisory role of the Executive Committee. The amendment proposed by the Government of the Russian Federation was in line with her Government's general position on administrative and budgetary matters, which favoured enhanced government of voluntary contributions for greater transparency and accountability across the United Nations system.

132. The representative of **Norway** said that the humanitarian system and UNHCR faced extraordinary challenges at a time when needs continued to far outstrip funding, earmarking levels continued to increase, rising inflation rates were pushing up expenses and the global population of forcibly displaced individuals continued to grow. In that context, she commended UNHCR for its diligent prioritization efforts. With regard to protection, she requested further information regarding the rationale behind the decrease in the budget. Her Government, sharing UNHCR concerns regarding the funding gap, encouraged UNHCR to intensify its efforts to diversify funding sources and increase the quality of funding. In that regard, she welcomed the updates from the Deputy High Commissioner in her opening remarks. The Norwegian Government continued to contribute unearmarked multi-year funding and encouraged other donors to join it in ensuring flexibility and predictability for UNHCR.

133. In order to safeguard the dignity and rights of all persons of concern, it was imperative that UNHCR and its partners maintained their commitment to inclusivity and diversity. In line with the Deputy High Commissioner's affirmations in her opening remarks, her Government anticipated and encouraged the continued application of an age-, gender-, and diversity-sensitive approach in all UNHCR operations, expecting continued transparency in that regard. Solid and measured control and oversight functions were key for ensuring impact and encouraging further strengthening of the integrity and accountability functions. In that regard, her Government continued to support UNHCR efforts to streamline and strengthen systems, policy and processes relating to oversight and integrity, continuing in 2024. Were the resources allocated to control, integrity and accountability functions in the 2024 budget sufficient in the light of UNHCR's complex operations and risk environment? With regard to risk management, she welcomed the confirmation from the Office of Internal Oversight Services (OIOS) that UNHCR was making steady progress in bringing its risk maturity to an advanced level and that those efforts would continue in 2024.

134. The representative of **Uganda** welcomed the increase of \$34 million in the impact areas, while questioning how much of that figure would actually reach her national refugee programme since for Uganda the budget for 2024 appeared to be identical to the one for 2023. On that premise she repeated the question asked by the representative of the Netherlands (Kingdom of the) regarding the method of needs prioritization for that needs-based budget. What formula was employed to do so? Some needs ran counter to each other. There was shelter and food. Were needs prioritized according to earmarked funds, or based on the host country's account of the reality on the ground? Did her Government have a role in prioritization, and if not, should it?

135. With consistently shrinking funds, it was time to engage development partners. She appreciated UNHCR support, including the recent visit to her country, but still more could be done. She hoped that UNHCR would find more development partners, but as long as the focus was on asking host countries to continue inclusion with hand-to-mouth support, that only perpetuated the label of burden for hosting people, human beings that should be referred to as a benefit. Refugees in developed countries where jobs or industrialization was much better were actually of an advantage to those countries and increased their tax base by offering their labour. In developing countries such as her own, however, jobs were limited and already insufficient for the existing population. Refugees had been included on developing countries' land, health centres and schools; further calls to include refugees were impractical when the industries were not there.

136. It was time for bodies such as UNHCR – which was at the apex of that system – to speak out, especially when partners, including development partners, sought to use politics to stifle development support, especially when targeting humanitarian protection. It was important that even faced with political disagreement or a lack of bilateral agreement on principles, the humanitarian section was protected. The developing world was relying on UNHCR. Looking at the ACABQ recommendation, in particular, she agreed with the delegation of Nigeria's comment on earmarking. It was time to consider the possibility of the UNHCR Secretariat carrying out research and presenting a report on the impact of earmarking on humanitarian support. A report on the benefits of flexible funding would cover 14 per cent: what was needed was the impact of the largest percentage, almost 90 per cent.

137. Regarding representatives calling for inclusion of specific language in UNHCR reports, she supported the Deputy High Commissioner's recollection that previous language had not been celebrated as accepted language. Indeed, she recalled a back-and-forth between countries applauding that language and countries not accepting it. It was no easy task to decide on the changed language. Its adoption would lead to complaints from countries opposed to it. She appealed for consensus, to stay the course and focus on the protection of humanitarian needs. Was it preferable to have language that would cause contention and back-and-forth discussion, or to have action? Did one group have priority over another? Other delegates might see things differently, but they should not attempt to uproot fig trees from their back yard and plant them in her country's. They would not grow.

138. The representative of **Peru** said that his Government was concerned that despite the projected 9 per cent increase in refugees, asylum seekers and displaced and stateless persons in his region – predicted to reach 25 million people – the programme budget for 2024 proposed only a 1 per cent increase for the Americas. He recalled that Peru had statistically been the second most popular destination in terms of the migratory flows in the region in recent years, and so it was likely that a significant number of forcibly displaced migrants and refugees would migrate to his country. His Government was therefore troubled by the planned budget for Peru in 2024: in the context described, which would increase protection needs, it was surprising that his country's budget had decreased by 2 per cent compared to the previous year. It was, furthermore, particularly startling that there had been a 15 per cent reduction in the allocation for creating favourable protection environments when at the same time thousands of new people were expected to arrive in Peru. The fact that his country's budget had been reduced despite growing demand was an issue worthy of further reflection by the Secretariat.

139. Similarly, the Government of Peru had maintained its firm position of protecting migrants and refugees in its country, currently taking in more than 1.5 million Venezuelans for whom the State was ensuring a dignified life and integration into Peruvian society. Despite the difficulties, his Government would continue to provide settlement solutions for the over half a million Venezuelan nationals who had sought asylum and received immediate protection against return and been permitted to work solely with asylum seeker status. Those national efforts reaffirmed his Government's committed solidarity in caring for those most in need. However, his

Government remained concerned at the limited funding for social interaction platform's actions in the region, including in his country. He thus renewed his Government's appeal to the international community to maintain an active interest in the situation in his region.

140. He further urged the UNHCR Secretariat to treat age, gender and diversity related issues in the 2024 budget, and to continue ascribing importance to managing its human resources and staff welfare to matters relating to sexual orientation and gender identity. Lastly, reaffirming his Government's strong commitment to the protection of the rights of refugees and displaced persons, he welcomed UNHCR's efforts to tackle the growing humanitarian crisis in the Americas. Nonetheless, he called for reflection on the necessity of allocating adequate resources proportionate to the scale of the challenges facing the international community.

141. The representative of **Morocco** expressed regret at the deplorable living conditions at the camps hosted by the Government of Algeria. It should not be forgotten that budgetary problems could easily be solved by the State with the largest hydrocarbon resources in Africa and its largest arms trader. The real problem was with the control exercised by the host country in accessing those camps through long-term military means and notably on non-governmental organizations and foreign observers wishing to carry out impartial and unbiased reporting. Those issues were the main reason that the inhabitants of the Tindouf camps had been living for close to five decades in inhuman conditions. He therefore recalled once again the necessity of the host State allowing those refugees to return voluntarily. That country no longer wished to care for them. Opposition to registering the population of the camps was also a real problem: the host State could not make registration conditional upon political conditions in the region. That went against the 1951 Refugee Convention and challenged the international consensus on the necessity of distinguishing between humanitarian and political perspectives. His Government supported UNHCR's new investments to reach durable solutions under impact area 4 and particularly for dignified and consensual voluntary return, the best, definitive solution for new and longstanding crises.

142. The representative of **Algeria**, exercising his right of reply, said that the representative of Morocco's statement contained the same lies as ever. It was a pity, as he had thought the purpose of the meeting was to protect refugees; there was a political process for resolving the conflict in Western Sahara, colonized by the Government of Morocco in 1975. It was the Moroccan Government that had been blocking that conflict's resolution ever since. Furthermore, he stressed that the Moroccan Government had no legitimacy to speak of refugees in Western Sahara, as it was neither the people of origin nor the hosting people for those refugees nor, even more unfortunately, even a donor to the operation. The representative of Morocco was once again, as usual, trying to exploit the debate to exhume his Government's dishonest, unfounded and ridiculous allegations and insidiously repeat them, with the sole aim of besmirching the agenda, credibility and soundness of UNHCR operations in Algeria. Aid to Saharan refugees was delivered in close collaboration with UNHCR, which had an office at Algiers and at Tindouf, close to the camps. Those camps were open to all delegations and diplomatic missions accredited in Algeria. They could visit at any time. Also present were other international organizations – to whose very active role he paid tribute – along with large donors and NGOs. The opposite, sadly, was the case in the occupied territories of Western Sahara, where there was a veritable blackout. All journalists were expelled, French and Italian, and they were not allowed to visit the occupied territories.

143. The representative of **Kenya** said that with regard to the assertion by UNHCR that particular budget items were developed with respective country offices or regional offices, in order to engage effectively in future discussions on the budget there should be representation of those regional representatives in order to address specific issues. In addition, there were various protection responsibilities split across different agencies, such as for child protection: she requested representation or further clarification on the details of the allocated responsibilities for the respective United

Nations agencies. She echoed the call by the representative of Uganda for a detailed analysis on the specific impact of earmarking at 86 per cent of the budget item for 2023.

144. The **Deputy High Commissioner (UNHCR)**, responding to comments, in particular related to the documentation prepared for the meeting, said that UNHCR's stance on its inclusive approach to protection and programming had not changed. As mentioned previously, there was no room for discrimination within UNHCR or in the work that it did, in any shape or form. It was one of UNHCR's fundamental values, and a fundamental value throughout the United Nations. That has been true not only through the verbal assurances given during the Standing Committee meeting, but through the work that UNHCR had done and continued to do every day in its operations, protecting refugees and others that the Organization served, as well as in its policies, programmatic documents and positions expressed in meetings, and that work was strengthened further as UNHCR advanced in its accountability to affected populations. That stance was also reflected in wider United Nations efforts to safeguard human rights protection against all forms of discrimination and violence, which UNHCR strongly supported. That had also been true in the programme and budget documents presented to the Standing Committee and approved by the Executive Committee for more than a decade. In the spirit of better reflecting its commitment, as had been done in the previously agreed language, in the coming days UNHCR would consider ways to include language on its important work to fight and prevent all forms of discrimination and incitement to hatred, and on inclusive approaches to programming reflected in the budget document under discussion.

145. UNHCR was doing its best, but did not always succeed. Those delegates who had asked for an explanation for the change to the conference room paper document had heard one from the Director of Human Resources. It was absolutely not a removal of standard language, but rather an evolution of efforts to inform Member States of UNHCR's work in all areas of diversity, equity and inclusion. Efforts to excise discrimination, racism, intolerance and all forms of abuse and misconduct from the Organization remained amongst the highest priorities for the High Commissioner and UNHCR as a whole, and was reflected in its strong diversity and inclusion strategies and action plans. She was unable to provide a satisfactory explanation for the change to the budget document. Her previous statements that UNHCR's work on the ground in protection, programming and planning principles was abundantly clear, and its work on age, gender and diversity related to all protection needs and vulnerabilities, remained true. The many documents – budgetary, strategic and those specifically on protection, where inclusive approaches were explicitly mentioned – also made that clear. They included the High Commissioner's annual report, the General Assembly resolution on UNHCR, the General Assembly resolution on assistance to refugees, returnees and displaced persons in Africa, the programme budgets adopted by the Executive Committee, and others. As delegates had all helpfully recognized, UNHCR's commitment was clear and unequivocal.

146. UNHCR would need delegates' help in the coming days to find a way forward and would remain always available for dialogue with Member States, including those who had any concerns regarding that matter. As always, UNHCR would listen to all States and seek to understand different perspectives while remaining steadfast in its commitment and efforts to protect everyone against all forms of discrimination. While not all Member States would necessarily see things in exactly the same way, she trusted that all could work together within a space allowing for effective diplomacy and multilateralism. Too much was at stake for the more than 120 million people who relied on UNHCR and its Member States.

147. The **Director of the Division of Strategic Planning and Results (UNHCR)**, responding to comments, said that regarding prioritization and the methodology used to determine UNHCR budgetary requirements, programming started with a bottom-up approach from field offices or sub-offices where protection and programmatic colleagues were working on the ground, side by side with those that the Organization served, assessing their needs and determining vulnerabilities through its planning

guidance, the bedrock of which was a gender and diversity approach. It was also contextual, and in many cases informed by deep conversations with local civil society, sister United Nations agencies and local Governments, in order to determine what the best use of UNHCR's resources should be and what should be prioritized to meet protection and assistance needs. UNHCR also used data and evidence primarily from those participatory assessments, but also assessments such as of water quality, education, health status and health conditions, and what services were already available in the places where UNHCR worked. Governments were extensively consulted.

148. There was, indeed, no single cost associated with a single person worked with. In some contexts, greater focus had to be given to advocacy and supporting Governments. Some cases required direct support in places where Governments might not be able to provide it. Each country programme was therefore unique and contextual. The budgeting document highlighted eight variables or factors that drove the budget, including existing country capacities and institutional systems, and many delegates had alluded to the support provided by hosting States in areas such as health, education, shelter and access to land. Those factors were all used in consultation with local stakeholders and Governments in order to determine the costed requirements and were then aggregated. That was why it could be difficult when looking at a global aggregate picture to understand the precise drivers, because they varied from context to context. The global budget was then an aggregation of those contextual variables and factors. UNHCR provided extensive detail in the annexes on the specific variations as well as in the regional chapters and was open to providing additional nuances, if helpful.

149. A number of Member State delegates had spoken about the particular decrease in the budgetary requirements in some of the countries in the Americas. In those countries, UNHCR's response was undertaken in collaboration with a number of other partners through the Regional Migrant and Refugee Response Plan, and so budgetary requirements should be seen in relation to what several other agencies were able to offer and do, which differed from the situation in other parts of the world. That had always been the case where it had been a joint platform, and it was undertaken jointly with a number of other agencies – particularly with the International Organization for Migration – and requirements had been adjusted accordingly. Nonetheless, UNHCR remained deeply committed to working with Governments in the Americas to continue to provide support and advocate fiercely for resources for that region, as it did for other regions.

150. Turning to targets and baselines in the use of results-based management, the global report provided extensive information on the results achieved against core impact and outcome indicators. For 2024, core output indicators would also be introduced. They could be more easily aggregated across regions and for the entire organization, and their introduction would allow UNHCR to provide a more compelling picture of the progress made in outcome areas and as an organization as a whole. With regards to value for money, 89 per cent of the budget was focused on operational delivery – one of the strongest indicators of UNHCR's value for money. Indirect support costs were at 6.5 per cent, a very modest amount. UNHCR prioritized budgetary reallocation to field operations and continued to focus on a heavy operational presence in the countries where it worked and refugees and displaced people were living, including some very remote locations, in order to stand together with displaced people and have a better understanding of their needs and vulnerabilities.

151. With regards to resource allocation based on funds raised, earmarking of course played an important factor in determining resource allocation and prioritization. UNHCR advocated for unearmarked and softly earmarked resources. Country-earmarked resources were then allocated to those countries where prioritization decisions could be made within those contexts, driven by a number of factors: urgent life-saving assistance was always prioritized, whether health, cash, core relief items or shelter. Emergency needs where vulnerabilities, protection needs

and protection risks were very high were always prioritized. But at the same time, UNHCR did not want to deprioritize support for education, solutions and returns, and therefore every attempt was made to ensure that they were also prioritized. Her Division understood and supported the drive towards increased focus on budgetary support for solutions, and particularly for flexible unearmarked resources, and would look into Member State recommendations to investigate the impact of earmarking together with colleagues in the Division of External Relations.

152. UNHCR took the ACABQ report very seriously. She and the Deputy High Commissioner had gone in person to listen and respond to questions provided by ACABQ during the hearing. They had provided ACABQ with responses to over 70 questions in great detail, reading their report extremely carefully, following their observations and conclusions, and providing a report to the Standing Committee a year later in detail, explaining what actions had been taken in response to the ACABQ observations and conclusions. Some of the observations and conclusions required reflection and time for implementation. That was why a period of time was taken and that extensive report was provided. With regards to the issues mentioned in ACABQ on resource allocation, the use of earmarked resources and other questions related to prioritization and resource allocation by Member States, the Board of Auditors was investigating the issue for its 2024 audit and would report back to the Committee on its observations and recommendations in that regard.

153. There was extensive information available on UNHCR cash-based intervention support, both in the budget document in Table 5 and others as well as in the global report and expenditure statements. Cash-based interventions were an important part of UNHCR's work and provided families with flexibility and the ability to make a difference in their lives in a very profound way. UNHCR had cash coordination facilities globally and was part of the common cash working group globally; at the country level it worked very closely with other United Nations agencies on cash coordination groups. The Organization also undertook extensive post-distribution monitoring to understand the impact of cash assistance, providing information on it in a number of different reports.

154. With regards to UNHCR plans for development action or climate action, it was indeed in the process of developing strategic plans to expand its engagement with development actors, in climate action and in statelessness. Some of those had been shared publicly, and others would follow shortly.

155. The representative of **the Republic of Korea** said that regarding the Director of the Division of Strategic Planning and Results' statement that Table 5 of the budget document contained sufficient information, that figure on cash-based interventions was only the overall budget amount for the programme. Did she consider that information sufficient, or could more be provided? Furthermore, she had said that 89 per cent of the budget was assigned to operational delivery, though in Table 5 the percentage of staff costs alone came to more than 30 per cent. How had that figure been calculated?

*The meeting rose at 12.20 p.m.*

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