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### REPORT OF THE SUB-COMMITTEE ON ADMINISTRATIVE AND FINANCIAL MATTERS

#### I. INTRODUCTION

1. The meeting of the Sub-Committee on Administrative and Financial Matters (SCAF) on 29 September 1994 was opened by its Chairman, His Excellency Ambassador A. Kamal (Pakistan). The Chairman began by welcoming the delegates, especially those who normally were not able to attend the Sub-Committee meetings; he also extended a welcome to the Deputy High Commissioner. In his opening remarks, the Chairman introduced the items on the provisional annotated agenda (EC/SC.2/68), which was adopted without comment.
2. The Chairman suggested that the agenda items be clustered in order to make the most efficient use of the time available. The suggestion was approved by the Sub-Committee.
3. The Chairman then gave an overview of the work of the inter-sessional meetings of the Sub-Committee.
4. The Sub-Committee then moved on to the consideration of the draft report of the 24 June 1994 meeting (EC/1994/SC.2/CRP.22), which was approved without any change.

#### II. STATEMENT OF THE DEPUTY HIGH COMMISSIONER

5. At the invitation of the Chairman, the Deputy High Commissioner made an introductory statement. He gave a brief overview of the most important recent developments of concern to UNHCR and commented on some of the key issues which

were under consideration by the Sub-Committee. He apologized for the late arrival of a number of key documents for the meeting, due largely to the series of emergencies which have strained regular activities.

6. With reference to documentation, the Deputy High Commissioner noted that document A/AC.96/824, Overview of UNHCR Activities, has been substantially revised this year. Another positive development was that document EC/1994/SC.2/CRP.26 provided a review of measures taken or proposed by UNHCR in response to the Board of Auditors recommendations.

7. The Deputy High Commissioner noted the concern expressed about the volume of documentation, some five million pages having been reproduced for the meetings of the Executive Committee. An internal review will be initiated to examine possibilities for substantially reducing documentation, and suggestions from delegations were invited.

8. Commenting on UNHCR's activities, the Deputy High Commissioner said that major emergency humanitarian relief operations, which were once considered exceptional if not unprecedented, have now become the norm and even perhaps the centre-piece of the work of the Office. Since the last regular session of the Executive Committee, UNHCR has dispatched no less than 14 emergency deployments to seven countries.

9. Apart from deploying large numbers of our own staff, UNHCR has looked for help externally. The Office in this regard has benefited from the excellent emergency stand-by agreements with such organizations as the Norwegian and Danish Refugee Councils, the Swedish Rescue Board, Radda Barnen, the Russian EMERCOM, Red-R of the United Kingdom and the United Nations Volunteers system. Technical staff have also been seconded by the Overseas Development Administration (ODA), the European Community Humanitarian Office (ECHO), Swiss Disaster Relief, and the Centers for Disease Control. In addition, UNHCR supported inter-agency coordination by working closely with the Department of Humanitarian Affairs (DHA), and by its very active participation in the Inter-Agency Standing Committee. Coordination was not an end in itself, but a mechanism for faster, more effective, and more comprehensive action. With this in mind, UNHCR would continue to urge DHA to engage the widest possible number of actors in complex emergencies and to ensure the early assignment of responsibilities in such operations.

10. Coordination had continued with the World Food Programme in refugee feeding operations, and this has been further enhanced by a joint task force at headquarters level, regular regional meetings to review strategies for large operations, a joint work plan for 1995, and collaboration in staff training. Discussions are also underway with the United Nations Children's Fund (UNICEF), with the goal of establishing operational modalities for cooperation in emergencies, as well as longer-term programmes. Further discussions aimed at better synchronizing humanitarian relief and rehabilitation efforts were planned with the United Nations Development Programme (UNDP), in relation to the continuum from relief to development. In

addition, following up on the Plan of Action that emerged from the UNHCR-NGO Partnership in Action (PARINAC) process, the Office was moving ahead in making its working relationships with non-governmental organizations more effective.

11. The massive influx of Rwandese refugees into Zaire and other neighbouring countries required extreme measures and innovative approaches. The Office was fortunate to have obtained the direct involvement of many donors on many fronts, including essential life-saving support from the military resources of several Governments. The collective experience will no doubt present an opportunity to analyse the lessons learned in order to improve emergency response capacity in the future.

12. Efforts continued to be made to improve UNHCR's administration and management of its human resources, in particular through the refinement and implementation of the Career Management System. These efforts had placed UNHCR at the forefront of such efforts in the United Nations system.

13. On the subject of staff security, UNHCR's effectiveness in both emergencies and voluntary repatriation operations was determined not only by the Office's capacity but also by the prevailing security situation. The seriousness of the risks to which UNHCR's staff were exposed to has been tragically brought home by the recent killing of a young international colleague working in Burundi. Regrettably, a Draft United Nations Convention dealing with the Security and Safety of United Nations Staff and Associated Personnel currently covered only peace-keeping personnel and failed to recognize the equally important need for protection of humanitarian workers. The support of Member States to extend the Convention's coverage to humanitarian staff, including those of UNHCR's operating partners, would be much welcomed.

14. The Office had also proceeded to upgrade its administrative, financial and information systems and procedures. Efforts focused on streamlining and simplifying procedures, and greater decentralization and delegation of authority to field offices. A senior level UNHCR internal steering committee is to further enhance this exercise in the months to come. Other activities include implementation of a records management and archiving system, reinforcing administrative and financial staff in UNHCR's field operations, and improving management of non-expendable property. UNHCR also continued to upgrade its world-wide telecommunications network, connecting with the most remote field locations; in these endeavors it was working closely with the rest of the United Nations system.

15. The Deputy High Commissioner referred to two particularly important areas which the High Commissioner felt required attention. First, there was a need to strengthen the strategic planning and policy development capacity of the Office in order to formulate more sharply focused policy options; this initiative was still in the process of formulation and the High Commissioner hoped to be in a position to present her recommendations to the Sub-Committee

at an early stage. A second initiative related to the proposal to establish an Inspection and Evaluation Service; this initiative would be discussed further in the course of the Sub-Committee meeting.

16. In concluding his statement, the Deputy High Commissioner expressed appreciation on behalf of the Office for the tremendous support that UNHCR has received from both asylum and donor countries. He also thanked the Chairman for the very special combination of seriousness of purpose, wit and style with which he had guided the deliberations of the Sub-Committee over the last year.

### III. UPDATE ON PROGRAMMES AND FUNDING

17. The Chairman draw the Sub-Committee's attention to the documents related to the agenda item: document A/AC.96/824, Overview of UNHCR Activities: Humanitarian Assistance Policy, Programmes, Administrative and Financial Matters, 1993-1995; A/AC.96/825, Parts I to VI, UNHCR Activities Financed by Voluntary Funds: Report for 1993-1994 and Proposed Programmes and Budget for 1995; E/1994/41, Report of the United Nations High Commissioner for Refugees to the Economic and Social Council; A/AC.96/834, UNHCR Activities financed by Voluntary Funds: Report for 1993-1994 and proposed budget for 1995, Report of the Advisory Committee on Administrative and Budgetary Questions; A/AC.96/828, Report on the Status of Contributions to UNHCR Funds as of 31 May 1994; and EC/1994/SC.2/CRP.25, Update on UNHCR Programmes and Funding Projections for 1994 and 1995. The related elements of a draft decision for this agenda item was also drawn to the Sub-Committee's attention (A/AC.96/824, pp.110-111 refer).

18. The Chairman then invited the Director of the Division of Programmes and Operational Support to introduce the relevant agenda item.

19. The Director of the Division of Programmes and Operational Support said that the key document relating to the consideration of UNHCR programmes and funding was document A/AC.96/824, the Overview of UNHCR Activities: Humanitarian Assistance Policy, Programmes, Administrative and Financial Matters: 1993-1995. This document had been radically restructured. He drew attention to the comments of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) on documentation; the Sub-Committee's guidance would be sought on the issue of documentation.

20. The timing of the Executive Committee meetings was also something that needed to be taken up with the Members of the Executive Committee; inter alia, in addition to the concerns expressed by the ACABQ, the timing of the programme review exercises undertaken within UNHCR would need to be considered.

21. The Director then turned to programme needs as set out in the Overview document and Conference Room Paper EC/1994/SC.2/CRP.25. In 1994, the revised estimated expenditure now stood at \$ 1,320,000,000. Of this amount, \$ 418,523,000 was for General Programmes. This was the budgetary target

approved by the 1993 Executive Committee, and the High Commissioner expected, at this stage, that the 1994 programme needs could be accommodated within this amount. The 1995 General Programmes estimate was \$ 415,413,000. Total projected needs under General and Special Programmes for 1995 tentatively stand at \$ 1,133,291,900, including some \$ 22.5 million from the United Nations Regular Budget contribution. Attention was drawn to the specific issues on which Executive Committee approval was sought (paras. 270-273 of document A/AC.96/824 refer).

22. The Director drew attention to the proposal to broaden the funding base of UNHCR's educational initiatives by recourse to the Educational Account (EC/SC.2/69 refers) and the comments of the ACABQ on this proposal.

23. Attention was also drawn to concerns expressed by the ACABQ on the tendency for UNHCR to use revised budgetary estimates to introduce new budget proposals which have not been presented to the Executive Committee in the initial estimates, and which were then funded, partly through recourse to the Programme Reserve. The Committee had seized upon one example of this, namely the proposals in the revised and proposed estimates to improve UNHCR's telecommunications systems. To meet the ACABQ's overall concerns on this matter of the introduction of new budget proposals in revised estimates, it was suggested that such proposals be addressed in a formal manner by the Sub-Committee.

24. The Director concluded his presentation by drawing attention to the progress report on the follow-up to the conclusions of the Working Group on Programme Management and Operational Capacity in document EC/1994/SC.2/CRP.25, paras. 16-23.

25. At the request of the Chairman, the Head of the Fund Raising Service provided an update on contributions along with an outline of UNHCR funding priorities. As of 29 September 1994, contributions had reached a total of \$ 732 million. Of this amount, \$ 277 million was for General Programmes and \$ 455 million for Special Programmes. When the total unobligated funds carried over from 1993 were added to this figure, the Office had \$ 975 million available, against the \$ 1.3 billion target requirement. Therefore, an additional \$ 325 million needed to be raised before 31 December 1994.

26. In relation to Special Programmes, the Head of the Fund Raising Service gave an update on the funding situation for the Rwanda/Burundi crisis, and repatriation to Mozambique, the Horn of Africa, Afghanistan, Guatemala, Myanmar and Sri Lanka. He also drew attention to needs in South-East Asia, Azerbaijan, Georgia, Tajikistan and the former Yugoslavia.

27. In order to facilitate financial planning over the short, medium and long term, he suggested that a series of consultations with Permanent Missions in Geneva be instituted from November 1994 to February 1995. While this had been done to a certain extent in regard to General Programmes, it was important to extend the exercise to Special Programmes.

28. On behalf of the High Commissioner, Mr. Chipman thanked the various Governments for their contributions to UNHCR this year.

29. In response to these interventions, a number of delegations expressed appreciation for the improvements in relation to the Overview document, in particular the transparency of presentation; one delegation, however, expressed reservations about its length. Part I of the Overview was particularly welcomed by some delegations; it highlighted important issues and gave a good summary of the work of the Sub-Committee on Administrative and Financial Matters; it also indicated where linkages in assistance activities were still needed.

30. The lateness of documentation was also raised by some delegations. Concerning the documentation in general, another delegation suggested that UNHCR make an effort to identify for the Executive Committee those documents that it would like to eliminate or discuss on a less frequent basis; justification should be provided to explain why specific documents were proposed for deletion or for discussion at less frequent intervals.

31. The comments of the ACABQ on the need for the Overview to include a performance report were seconded by several delegations; in the view of one delegation, such a report would assist monitoring and performance evaluation. The key concerns of the Board of Auditors Report with monitoring and evaluation were referred to in this context.

32. Several delegations expressed surprise that the General Programmes target for 1995 was lower than for 1994, in spite of the fact that needs overall were increasing.

33. One delegation raised the issue of the need to look at ways of funding UNHCR adequately, so that not only the more spectacular refugee emergencies could be funded but also the less "popular" operations. The time had come to think about more radical approaches to the problem. A number of delegations supported this proposal. The crucial importance of broadening the donor base, and thereby assuring greater burden sharing, was stressed by several delegations. One delegation urged UNHCR to continue its fund raising strategies within the private sector. The theme of the "structural under-funding" of General Programmes was raised by one delegation. The proposals of Mr. Chipman referred to above were welcomed by a number of delegations.

34. Concern was expressed by delegations about the relationship between the General Programme and Special Programmes. It was felt by some that the distinction between these two Programmes no longer made sense; it was suggested that there might be a need for a single budget which would provide for all refugee/returnee needs. If merging the two budgets for General and Special Programmes was not the answer, then UNHCR should come up with another proposal. The thrust of these observations was supported by a number of

delegations. Several delegations pointed out that any proposals on these issues must, however, safeguard flexibility through the right of the High Commissioner to address refugee situations through new appeals.

35. The current degree of governance over Special Programmes was also raised by a number of delegations; at the moment, the Executive Committee only formally approved the General Programmes target which had become a minor part of the Office's total resources.

36. It was suggested that questions related to the budget presentation, the relationship of General Programmes to Special Programmes (or the need for such a distinction), as well as the question of Executive Committee oversight over all programmes should be discussed further at an inter-sessional meeting of the Sub-Committee, preferably the next meeting. These questions should be approached in a forward looking fashion and with an open mind.

37. Prioritization of UNHCR's activities was considered of extreme importance. One delegation expressed the opinion that UNHCR's original mandate must not be lost sight of. UNHCR had taken on responsibilities in the discharge of its mandate which belonged more properly to other agencies. UNHCR had undertaken these tasks, in many instances, because other agencies in the international system were not playing their full part. Another delegation suggested that inter-agency cooperation be reviewed in connection with the Economic and Social Council (ECOSOC) (see paras.87-90 below).

38. A number of delegations suggested that the experience gained from the Rwanda emergency should be analyzed and discussed at a Sub-Committee meeting (see also related proposal in para. 86 below). Large scale emergencies were becoming a permanent feature of UNHCR's work. Although UNHCR was more advanced in the response to such emergencies, further reflection was required on issues related to accountability, organizational structure at headquarters and in the field, logistics and "service packages". A question was raised as to the magnitude of an emergency that UNHCR is able to cope with, and when "service packages" were called for.

39. While commending UNHCR for its quick response in the Rwanda emergency, one delegation suggested that emphasis be placed on identifying local personnel to be hired when required, instead of depending on reserve personnel at UNHCR headquarters or in some other region outside the affected area; such an approach would be more cost effective.

40. The initiatives of UNHCR in the area of human resources management were also welcomed by one delegation; it was hoped that these would bring about economies. In addition, the same delegation felt that further economies might be achieved by looking at some of the more expensive aspects of UNHCR representation, e.g. in Europe, and the headquarters bureaucracy.

41. Progress on the implementation of the recommendations of the Working Group on Programme Management and Operational Capacity was welcomed by one delegation; the report of the Working Group echoed concerns of some delegations that the work of UNHCR in the field was being needlessly hampered by too many bureaucratic requirements. Delegations spoke of the need for more simplified management procedures in UNHCR, with greater delegation to the field, and the establishment of priorities based on the demands in the field.

42. The importance of training was underlined by a number of delegations. The observation was made by one delegation that it was difficult to ascertain the level of resources that UNHCR was dedicating to training, and whether perceived gaps were being addressed. Questions were also raised about UNHCR/World Food Programme (WFP) training; such joint training was important for staff to get to know the respective cultures of both organizations.

43. The need for a sustained follow-up to PARINAC was raised by several delegations. It was also felt that an important part of UNHCR's dialogue with NGO partners must be building NGO capacity to implement UNHCR's activities. One delegation asked that UNHCR give priority to strengthening monitoring by NGOs as an essential component of enhancing UNHCR's accountability.

44. The reservations of the ACABQ as regards the Very Small Aperture Terminal (VSAT) telecommunications system were raised. It was felt that rather than being a new activity, this initiative was an elaboration of ongoing activities, as UNHCR had been given authorization by the Sub-Committee to develop better emergency stocks for, *inter alia*, staff, vehicles and telecommunications. One delegation stressed the importance that UNHCR initiatives in this areas be closely coordinated with the rest of the United Nations system. The question was raised as to why it had not been possible for UNHCR to convince the ACABQ of the cost savings of its proposals. The Sub-Committee accepted the interpretation that the VSAT initiative was consistent with the decisions taken by the Sub-Committee on a range of related matters (para. 70 of the Overview document refers); in addition, the savings associated with the initiative were recognized. Furthermore, the SCAF interpreted the ACABQ reservations as relating to further proposals rather than those already submitted.

45. Several delegations welcomed the proposed changes to the rules governing the Education Account. One delegation supported the emphasis on vocational and para-professional training for refugees, with the aim of making them more self-reliant. Practical skills benefited not only returnees, but also the countries to which they were returning. The clear link between post-primary education initiatives and eventual voluntary repatriation was welcome; the delegation asked to be reassured, however, that primary education would continue to be funded under General Programmes.

46. In response to these interventions, the Director of the Division of Programmes and Operational Support made a number of comments. He said the Office recognized the number of anomalies associated with the distinction of



General and Special Programmes; an in-depth review of this question by the Sub-Committee would be welcome. On the question of governance vis-a-vis programmes, the Director drew attention to the related issue of assuring a sound, predictable base for funding such programmes.

47. Concerning the adequacy of the Office's emergency response, in spite of an early warning system which has functioned fairly well in the past, the unprecedented tragedy in Rwanda, occurring after a series of emergencies beginning in October 1993, has largely taxed UNHCR's individual institutional capacity.

48. In reply to the suggestion of using more local staff, the Director of the Division of Programmes and Operational Support said that there is no emergency response conceivable without the use of local and national resources of an affected society. As a matter of principle, the Office should in future consider the inclusion of a clause in agreements with international NGOs who were implementing agencies, stipulating that, insofar as possible and as quickly as possible, they should try to use local resources, and develop and train them for some formal handover process, thereby assuring the continuity and stability of the programme. He also mentioned that a Handbook for Implementing Partners would soon be issued; Guidelines on overhead and administrative costs would be addressed in this publication. He pointed out, however, that there could be no single formula for addressing such costs.

49. As regards the quantity of documentation, he felt that since the Member States were the end users of the documents, it was up to them to propose in which cases reductions in volume or elimination of documentation could be envisaged, based on their requirements.

50. On the subject of training, quite a few activities were planned for 1994 including People-Oriented Planning (POP), programme management, emergency management and food management. Training of UNHCR staff was mainly covered in the administrative budget; this amounted to some \$ 3.5 million in 1995. Training for implementing partners was often covered in individual country budgets and was conducted by UNHCR staff in-country; a further amount of some \$ 1 million had been budgeted centrally to promote training of UNHCR's implementing partners.

51. The Director stated that refugee primary education would continue to be covered under General Programmes.

52. Mr. Chipman also replied to the relevant interventions. He expressed appreciation of delegations' support of his planned individual consultations. As regards the broader review of UNHCR funding, he welcomed this; he said that should the General and Special Programme budgets be combined, it was important to know what level of overall contributions could realistically be expected.

53. In summing up the agenda item, the Chairman noted the broad support for the decision that the Executive Committee would be asked to take on the 1995 programme targets. He noted that some concern had been expressed at a situation in which the Executive Committee was being asked to note an overall level of needs of \$ 1.13 billion, including Special Programmes, while only formally approving the 1995 General Programme target of \$ 415,413,000. Related issues of governance over Special Programmes, and the relationship of General and Special Programmes would be placed on the agenda for SCAF for a thorough review in the course of next year.

#### IV. REFUGEE WOMEN AND CHILDREN

54. The background to this agenda item was recalled. The Report of the Working Group on Refugee Women and Refugee Children (EC/1994/SCP/CRP.5) focused its attention on institutional obstacles that hinder UNHCR's performance and made a series of recommendations. The report was approved at the May 1994 meeting of SCIP, subject to its financial implications being examined by SCAF.

55. The Director of the Division of Programmes and Operational Support, in introducing this agenda item, said that the Progress Report on the Situation of Refugee Women and Refugee Children and Financial Implications of the Recommendations of the Working Group on Refugee Women and Refugee Children (EC/1994/SC.2/CRP.23/Rev.1) gave a rather detailed indication of progress that has been made in the areas of refugee women and refugee children. He added, however, that the costs given were only indicative because not all items were new. Although the priority attached to refugee women and refugee children was merited, there has been a consistent disjunction between discussions and a resource base. Some of the questions that had arisen because of this disjunction, were addressed in the document before the Sub-Committee.

56. The Director went on to outline, however, the significant progress that had been made, and indicated areas of future activity. He stressed the overall goal of integrating and "mainstreaming" refugee women and refugee children concerns within UNHCR's programming activities.

57. Numerous delegations made favorable comments about the Progress Report on the Situation of Refugee Women and Refugee Children, which confirmed that the strategy adopted by UNHCR was appropriate. One delegation stated that donors should constantly monitor the implementation of recommendations which were strategically important, but did not require any additional funding, such as those relating to the strengthening of female staff in emergency phases, protection training and programming activities, as well as to the increase of attention to physical protection to prevent sexual violence. The usual assistance approach to refugee women should be changed. They should be considered active partners whose potential capacities should be further developed and utilized, both during their stay in camps in the host country and in the repatriation and reintegration phase in the country of origin. Training activities, particularly literacy and vocational training, leading to

the empowerment of women were encouraged by several delegations. One delegation suggested that UNHCR study indepth the evaluations mechanisms and to establish criteria to assess gender sensitivity of training programmes.

58. A number of delegations voiced their approval for the proposed budget; these activities concerned a core constituency for UNHCR programmes. One delegation said that if it takes only \$ 3.7 million to fully implement the recommendations of the Working Group, it will be the best use of funds that the Executive Committee had ever approved. It felt, however, that the amount should be covered within the General Programme; to this effect, it was suggested that a specific approval for funds to implement the recommendations of the Working Group Report should be included in the decision of the Executive Committee. The delegation felt, however, that the amount was deficient on the specific aspect of community service workers required for Emergency Response Teams. Contrary to the Report, the delegation felt that 15 additional community service workers with a budget of some \$ 945,000 should be included in the Report. The revised total for this programme would thus be \$ 4,476,700. One delegation called for the post of the Senior Coordinator for Refugee Children to be put on the same funding base as that for the Senior Coordinator for Refugee Women.

59. UNHCR was encouraged to continue to develop its cooperation with UNICEF, local NGOs and Governments to ensure better protection for refugee children, in particular unaccompanied minors. The PARINAC process was alluded to by several delegations and its contribution both to the Guidelines on Refugee Children and the recommendations in the Oslo Plan of Action related to refugee/displaced women and children, praised. Several delegations said that field level intervention was a continuing source of concern. In regard to unaccompanied children, reference was made to the findings of the Bellagio conference (March 1994) which had identified areas where further progress was still needed on this important subject.

60. It was stated that work should continue with WFP to improve the food basket of children. With regard to education, it is clear that the provisions in the Convention of the Rights of the Child are far from being met. The trend in UNHCR activities in this area reflects the resource limitations and the complicated funding mechanism. It is necessary to take a closer look at refugee education in a changing world. One delegation raised the problem of children being drafted into military service.

61. One delegation said it would be useful to have a progress report on the implementation of the revised Guidelines for Children presented to the forty-sixth session of the Executive Committee.

62. A recurrent theme, however, in a number of interventions, was that although UNHCR policies on refugee women and refugee children were good, implementation at the field level need to be further improved. Lack of

accountability of staff was cited as the principle cause of that situation. In this context, a delegation urged UNHCR to undertake a results based evaluation of the "Women's Victims of Violence Project" in Kenya.

63. The need to assure that refugee women's concerns were addressed in the preparations for the Social Summit (Copenhagen) and the Conference on Women (Beijing) was raised by one delegation. Protection from sexual violence, adequate treatment of reproductive health and controlled food distribution, in addition to other issues, will be on the agenda for discussion during these two Conferences; responding to these challenges must become a priority for the Programme of the High Commissioner.

64. One delegation detailed a number of contributions it had made to various specific initiatives in relation to refugee women and children; in particular, it underlined the importance of POP training and expressed the hope that the seed money it had contributed for such training would elicit additional funding for this critical activity.

65. The Senior Coordinator for Refugee Women, in her observations on the interventions, strongly requested the support of delegations in ensuring that their representatives to the various preparatory committees to the World Conference on Women and at the Conference itself in Beijing, assist in strengthening the interventions of UNHCR on behalf of uprooted women.

66. The Senior Coordinator for Refugee Children, in response to a question regarding the Hague Convention, said that the Office, in discussions preceding the adoption of the Hague Convention, tried to have refugee children expressly included in the text. Partly owing to a lack of familiarity on the part of the Committee with refugee issues, legal issues and practical examples linked to refugee children and their special situation, a separate Working Group was set up to consider this aspect. UNHCR participated actively in this group and it was felt that a recommendation raising the issue of refugee children was the best way to proceed.

#### V. REFUGEES AND THE ENVIRONMENT

67. The Director of the Division of Programmes and Operational Support, in introducing this agenda item, reported on progress in the area of refugees and the environment, referring to document EC/1994/SC.2/CRP.24, highlighting the formulation of Interim Guidelines for Environment-Sensitive Management of Refugee Programmes and outlining the measures to give effect to the Guidelines.

68. Numerous delegations commended UNHCR on the excellent progress report and endorsed the main thrusts of the Interim Guidelines. The importance of the pro-active and preventive approaches to the environmental matters was stressed by many delegations.

69. The proper implementation of the Guidelines was thus seen as essential, and several delegations pointed to the practical measures such as their integration into manuals, related staff training and monitoring. Participation and the raising of awareness of refugees in environmental matters were also stressed. In this regard one delegation underlined the importance of implementing education and training activities for refugees.

70. As regards the role of the Office in refugee-related environmental projects, many delegations were of the view that participation of the United Nations Environmental Programme and other international organizations was essential, especially for major rehabilitation projects. Some delegations suggested that UNHCR might take the lead in alleviating environmental damages under emergency situations, while at a later stage the efforts could be sustained by other agencies. In this regard, many delegations stressed that the role of UNHCR would remain catalytic in the rehabilitation of the environment in the post-repatriation phase and requested the Office to explore further inter-agency cooperation in this regard.

71. One delegation, however, regretted that the immense environmental impact of refugees in her country has not been adequately addressed and requested UNHCR and the international community to assist in their rehabilitation efforts.

72. The delegate of Switzerland informed the meeting that his Government would continue to support UNHCR's environmental operation in the United Republic of Tanzania for Rwandese refugees by extending the secondment of Swiss technical experts.

73. In commenting on the various interventions, the Senior Coordinator for Environmental Affairs thanked the delegations for their constructive comments which would guide his work in ensuring proper implementation of the Guidelines and promoting refugee-related environmental projects. He also informed the meeting that significant environmental projects had commenced in the United Republic of Tanzania under a special agreement with the government and the International Fund for Agriculture Development (IFAD).

#### VI. FINANCIAL AND MANAGEMENT QUESTIONS

74. The Sub-Committee considered next a series of documents and reports related to financial and management questions, more particularly the Accounts of Voluntary Funds for the year 1993 (A/AC.96/829), the Report of the Board of Auditors on the UNHCR Accounts of Voluntary Funds for the period ending 31 December 1993 (A/AC.96/833) and document EC/1994/SC.2/CRP.26 which set out the measures taken or proposed by UNHCR in response to the recommendations of the Board of Auditors.

75. The Chairman, in introducing the agenda item, observed that the simultaneous presentation of the Auditors' Report and the related follow-up Report of UNHCR was a welcome and important step in assuring greater

transparency; he also noted that a further document, namely the comments of the ACABQ on the Board of Auditors Report (A/AC.96/833/Add.1), was not yet available.

76. To assist in the review of these documents the Director of UNHCR's Division of the Controller and Management Services made an introductory presentation. She summarized the main points relating to the accounts for 1993. Moreover, the Controller said that by presenting the document which detailed UNHCR's response to the Audit findings at the same time as the tabling of the Auditors' Report, UNHCR wished to indicate the seriousness with which it treated the findings, and the emphasis that had been placed on improving UNHCR's management practices and controls during recent years. UNHCR not only agreed with the findings, but was taking active steps to remedy the issues raised, in particular in relation to the six major areas of programme management, personnel management, procurement, insurance, cash management and budgetary control.

77. A number of delegations took the floor on this agenda item. One delegation spoke, in the context of assuring better programme management, of the need for UNHCR to rationalize and professionalize its relationship with implementing partners. The delegate cited a number of sections of the Auditors Report which supported her observations. She said that there was a need for UNHCR to be more open and systematic in relation to the selection, monitoring and assessment of implementing partners; in particular, it was necessary for UNHCR to establish norms in regard to the overhead costs of implementing partners and establish a contact point within UNHCR to deal specifically with NGOs on contract matters. The delegation called for a concrete response to the observations of these audit observations which would indicate what would be done and when it would be done. UNHCR's reputation would be the one to suffer if non-governmental organizations failed to implement its programmes properly. These comments were seconded by another delegation, which pointed out that a number of these issues had been raised in SCAF previously. A third delegation also made similar points. Several delegations also focused on the auditors comments on the levels of unobligated balances; in this context, the hope was expressed that UNHCR would continue to refine its budgetary techniques. UNHCR was also requested to continue to address the question of refugee registration, especially at a time of limited resources.

78. In response to these observations, the Controller spoke of a number of initiatives being taken by her Division and that of the Division of Programmes and Operational Support to assure a more professional relationship with implementing partners; she said that over the next six months concrete improvements should become noticeable, especially in relation to monitoring, audits etc. As regards unobligated balances, she recognized that there was a need for UNHCR to be able to forecast more accurately; she did point out,

however, that some 60 per cent of unobligated balances related to contributions in kind. The Controller also drew attention to the earlier comments of the Director of the Division of Programmes and Operational Support on steps taken to improve refugee registration.

#### VII. INTERNAL OVERSIGHT MECHANISMS

79. The next agenda item, item 4, dealt with Internal Oversight Mechanisms. The Sub-Committee had before it document EC/SC.2/70: Internal Oversight Mechanisms: Establishment of an Inspection and Evaluation Service.

80. The Chairman recalled that the proposal to establish an Inspector of Operational Activities had been considered by SCAF at its 19 May, 1 October, and 16 December 1993 meetings. The modified proposal that was now before the Sub-Committee in document EC/SC.2/70 was thus the culmination of nearly 18 months of reflection.

81. The Deputy High Commissioner was invited to speak to the agenda item. He placed the proposal against the background of the expansion and the changes which had taken place in the scale, nature and complexity of UNHCR's operations in recent years and the resultant need for constant review of its operational activities so as to assure better oversight and accountability.

82. A number of delegations intervened, welcoming the proposal. The initiative was seen as one way of ensuring, through a flexible and independent management tool, a more result-oriented, cost-effective UNHCR. One delegation commented on the combining of the inspection and evaluation functions. Another delegation asked that the modalities of the proposed Service be better defined, in particular its relationship to the newly created Office of Internal Oversight Services (OIOS) within the United Nations (General Assembly resolution 48/218 refers). One delegation wondered whether the scope of activities envisaged for the Service was too broad. Delegations asked that there be progress reports on the implementation of the proposed Service, in particular its interaction with the OIOS, with one delegation asking for a review no later than June 1995. Another delegation initially suggested that the Service be established for a trial period of two years.

83. In the ensuing discussion, it was agreed that the proposed Service would be created, with the staffing arrangements as set out in document EC/SC.2/70; a review of its functioning by the Sub-Committee would take place in 1995.

84. On the relationship of the Inspection and Evaluation Service of UNHCR with the OIOS the Deputy High Commissioner pointed out that the ACABQ had called for appropriate contact and coordination with the OIOS. He pointed out that the interaction and coordination between the OIOS and UNHCR would be much broader than the functions envisaged for the Inspection and Evaluation Service; for example, the internal audit of UNHCR would be undertaken by a

specially dedicated unit within the OIOS which would be funded by UNHCR. The Deputy High Commissioner also noted that the High Commissioner would soon be meeting with the newly appointed Under-Secretary-General for Internal Oversight Services.

85. In the course of the discussions of this agenda item, a number of delegations made comments specifically on evaluation activities. Evaluation activities should be planned as an ongoing facet of an operation, and not be simply undertaken at the end; the proposed Service should not lead to the evaluation function being side-lined as it is aimed at producing results and taking into account lessons learnt and introducing them into new activities. Several delegations made the point that the reports of such evaluations should be more comprehensive and be shared with other relevant actors, so that all may benefit from the lessons learnt. This approach would also be consistent with the goal of greater accountability.

#### VIII. OTHER BUSINESS

86. One delegation intervened to draw attention to the significance of the humanitarian response to the Rwanda crisis. In expressing appreciation of the sincerity of the High Commissioner in recognizing that the humanitarian crisis went beyond the capacity of UNHCR to deal with it and for the rapid, substantial and imaginative response of UNHCR to this crisis, the delegate went on to point out that the rather new and imaginative service-package approach, which helped provide the massive and substantial response in a rapid manner, required further refinement and improvement for use in future, comparable situations. The approach used in this crisis pointed to a new and different kind of relationship between UNHCR and its donors in addressing the challenges of complex emergencies. The delegate encouraged UNHCR to organize and convene an informal consultation on the lessons learnt from the response to the Rwanda emergency. Among the issues which could be addressed in such a consultation, the delegate noted the following:

- the size of the service-package requirements and the ability of the donors to respond;
- the definition of overall coordination responsibilities;
- the problem of horizontal coordination between donors providing support with identical service-packages;
- the problem of accountability for self-contained activities;
- the coordination of inputs mobilized through military structures on the one hand and resources channeled through non-military government institutions on the other;
- the implications of a service-package approach for the overall response of the United Nations.

This proposal was warmly welcomed by a number of delegations.



87. Another delegation noted that UNHCR had become a key organization in the international response to humanitarian emergencies. The resources that Member States currently provide UNHCR amount to over 40 per cent of their assistance through the United Nations for emergencies. The delegate went on to point out that when one took into account the valuable contributions of the World Food Programme (WFP) to emergencies and refugees, the two organizations accounted for over 85 per cent of the resources provided to the United Nations for emergencies. It was therefore incumbent on Member States to ensure that the capacity of UNHCR (and of WFP) was equal to the expectations and responsibilities placed on it by Member States.

88. In particular, this meant that the Executive Committee and SCAF needed to work actively over the coming year to enhance the capacity of UNHCR. The Delegate proposed that an early meeting be convened, preferably before the SCAF meeting in December 1994, to review all the issues that had to be addressed, to prioritize them, and to schedule the SCAF meetings accordingly. Among the issues that had been flagged during the Sub-Committee meeting, the delegate highlighted the following: financial planning and the financing of UNHCR; the relationship between General and Special Programmes; human resource issues, including training; emergency preparedness and response, including further ways to tap the capacities of national institutions and non-governmental organizations; and strengthening the policy capacity of UNHCR.

89. The need to strengthen further the international response to emergencies under the aegis of the United Nations Emergency Relief Coordinator was also raised by the same delegate. Some of the issues he felt needed to be addressed were:

- the imbalances in the capacity of different actors involved in emergency response;
- better definition of responsibilities between different agencies, particularly in countries of origin;
- improved linkages between the provision of emergency relief and rehabilitation/development assistance;
- more effective coverage of gaps in areas such as de-mining, demobilization, internally displaced and populations at risk.

It was proposed that before the forthcoming ECOSOC session, representatives of Member States of the Executive Committee, the CFA and the Boards of UNICEF and UNDP should meet; this meeting could be organized by the agencies members of the Inter-Agency Standing Committee under the leadership of DHA. The results of such a meeting would enable Member States take appropriate action in the relevant governing bodies of the different agencies.

90. The Chairman asked that these proposals be circulated in writing to the Members of the Sub-Committee for their consideration, possibly within the framework of the Friends of the Rapporteur.

91. The Controller gave a brief update on progress in relation to the new Headquarters Building. She said that UNHCR had been informed only very recently that there would be further delays in moving to the new building. While the date of the move to the new building was yet to be confirmed, UNHCR estimated that it would not be until January 1995; it was now making plans accordingly. This new building would accommodate some 70 per cent of UNHCR's staff; the remainder would be accommodated in a nearby building.

92. Before adjourning the meeting, the Chairman, in response to an intervention by a delegation, raised a number of issues related to the date of the next meeting of the Executive Committee, which would probably need to take place at a later date than usual.

93. The Sub-Committee expressed its appreciation of the excellent manner with which the Chair had directed its work over the year; the Chairman, in turn, thanked members for the constructive and friendly spirit which had reigned during the day's meeting.