



REVISION OF UNHCR's FINANCIAL RULES (EC/62/SC/CRP.27)

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Controller and Director
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52nd Standing Committee
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Process Followed

- UNHCR's Financial Rules must be IPSAS-compliant by 1 Jan 2012
- UNHCR consulted widely amongst IPSAS-compliant agencies and those that are working towards adoption of IPSAS as of 2012
- The BoA and OIOS have reviewed the proposed amendments
- The proposed rules were presented to ACABQ on 7 September
- Comments received by ACABQ have been incorporated as a corrigendum to the CRP

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Proposed Amendments to UNHCR's Financial Rules

- Proposal for minimal amendments to UNHCR's Financial Rules:
 - Change of terminology under IPSAS
 - Funding of reserves for staff benefits through the Staff Benefits Fund
- Other amendments proposed relate to:
 - changed terminology regarding internal audit
 - deletion of article in respect of loan operations

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UNHCR is requesting the following transitional measure:

“As a transitional measure, the General Assembly authorises UNHCR to continue to apply UNSAS compliant UN Financial Regulations and Rules, “mutatis mutandis” in a manner that allows UNHCR to be IPSAS compliant and until such time as the United Nations Financial Regulations and Rules have been updated.”

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Next Steps

- Final draft to be presented to the Executive Committee for approval (October 2011)
- IPSAS-compliant Financial Rules in place (January 2012)

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