



1 person forced to flee
is too many.


UNHCR's Finances and Budget

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Briefing on UNHCR
12 February 2014

agenda

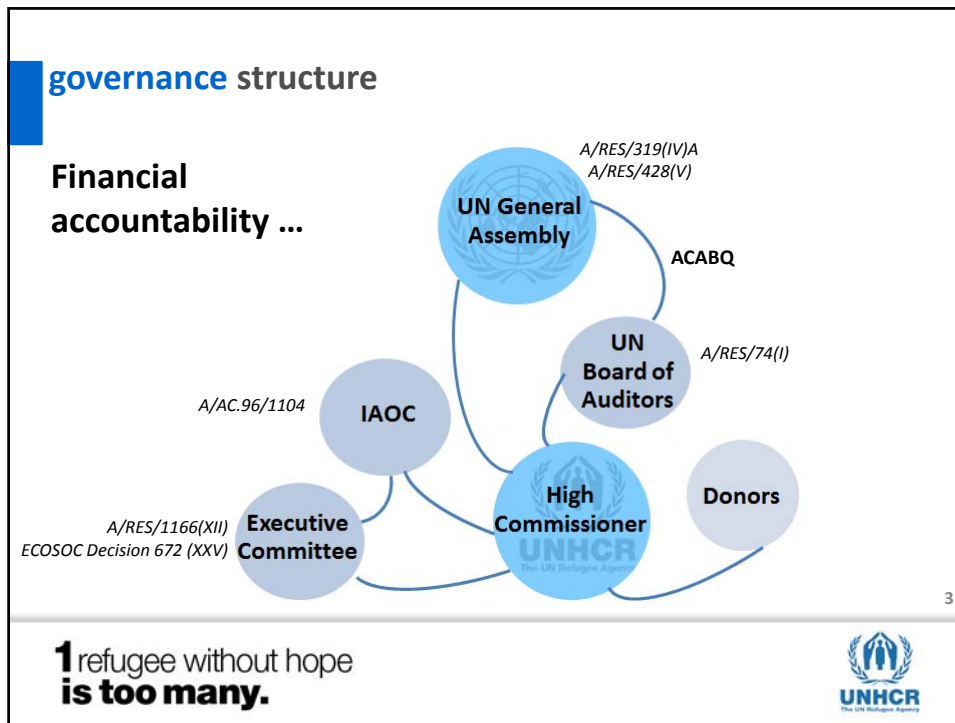




- governance structure**
- general financial environment**
- background IPSAS**
- financial reporting**
- budget**
- funding gap**

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- governance structure**
- 
 - HC reports annually:
 - ❖ on programme activities to the 3rd Committee of the General Assembly
 - ❖ on financial accounts to the 5th Committee of the General Assembly
 - 
 - UN BoA was established by GA in 1946 to audit the accounts of UN
 - UNHCR's current external auditor is the National Audit Office of UK for a six-year term until 30 June 2016
 - UN Financial Regulations require that the UN BoA transmit the Board report (on their findings and recommendations) together with the audited financial statements to the GA (3rd Committee) through ACABQ
 - Single audit principle allows only the UN BoA to externally audit UNHCR activities
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governance structure

Executive Committee

- ExCom was established by ECOSOC in 1958 and its annual report is attached to the High Commissioner's annual report to the GA
- ExCom mandate:
 - ❖ Advise HC in exercise of his functions
 - ❖ Review annually **use of funds** made available to HC and programmes being proposed or carried out
 - ❖ **Approve proposed budgets**

IAOC

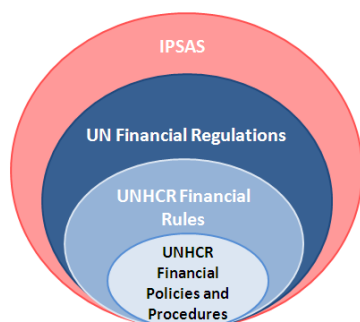
- IAOC was established by Standing Committee in 2011 and assumed its functions in June 2012
- IAOC mandate:
 - ❖ Advisory to HC and ExCom in exercising their oversight responsibilities
 - ❖ Advice regarding internal and external audit and oversight in UNHCR
 - ❖ Review financial management and reporting within the Office

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General Financial Environment



- **IPSAS:** 2012 financial statements prepared in accordance with IPSAS
- **UN Financial Regulations:** approved by GA (ST/SGB/2013/4)
- **UNHCR Financial Rules:** established by HC, approved by ExCom (A/AC.96/503/Rev.10). Based on the provisions of UN Financial Regulations. Where no specific provision is made in UNHCR's Financial Rules, UN Financial Regulations and Rules apply.
- **UNHCR Financial Policies and Procedures:** Controller develops financial policies and guidance

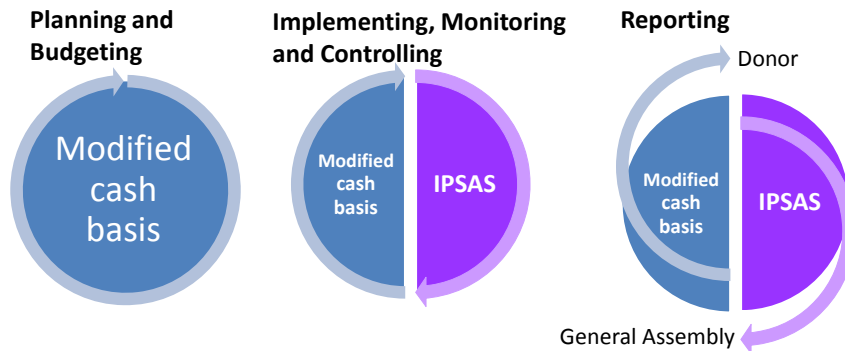
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background IPSAS

Accrual-based accounting



Preparation and presentation of the budget remains on cash basis

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financial reporting

Key documents issued by DFAM ...

- **Financial report and audited financial statements:**
 - (1) Key issues and measures taken in response to BoA report;
 - (2) Follow-up to the recommendations of the BoA on the accounts of previous years;
 - (3) BoA Matrices of actions taken by UNHCR to address the recommendations.
- **Programme Budget:**
 - (1) Biennial programme budget;
 - (2) Updates on programme budgets and funding.

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financial reporting

Schedule of governance meetings in relation to finance

Governance Meetings		Content
Standing Committee (SC)	March	<ul style="list-style-type: none"> Update on programme budgets and funding Follow-up to the recommendations of the BoA on the accounts of previous years
	July	<ul style="list-style-type: none"> Update on programme budgets and funding Global Report (annual reporting on the outcomes of activities in the previous year)
	September	<ul style="list-style-type: none"> Update on programme budgets and funding Biennial programme budget Accounts for the previous year as contained in the report by BoA to GA Key issues and measures taken in response to BoA report Report on Internal Audit Report of IAOC
Executive Committee	October	<ul style="list-style-type: none"> Consideration of reports of SC regarding programme budgets, management, financial control and administrative oversight Consideration and adoption of the biennial programme budget
ICM's	During the year	<ul style="list-style-type: none"> Informal Consultative Meetings on financial issues as requested by ExCom or proposed by UNHCR

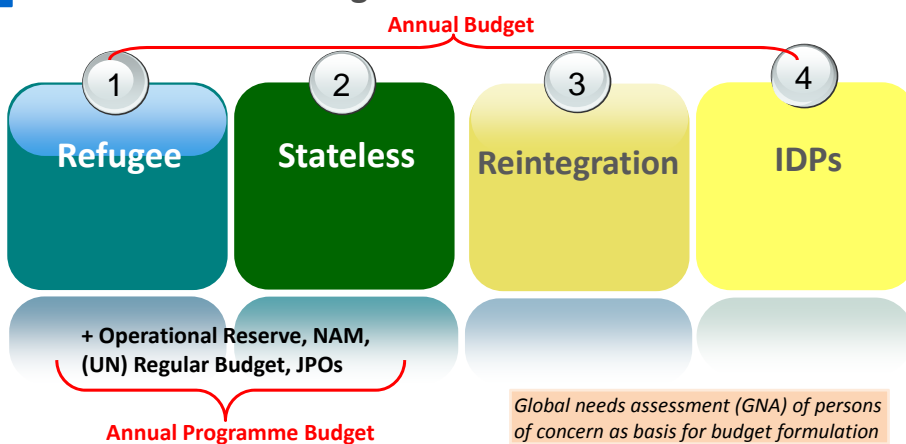
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budget

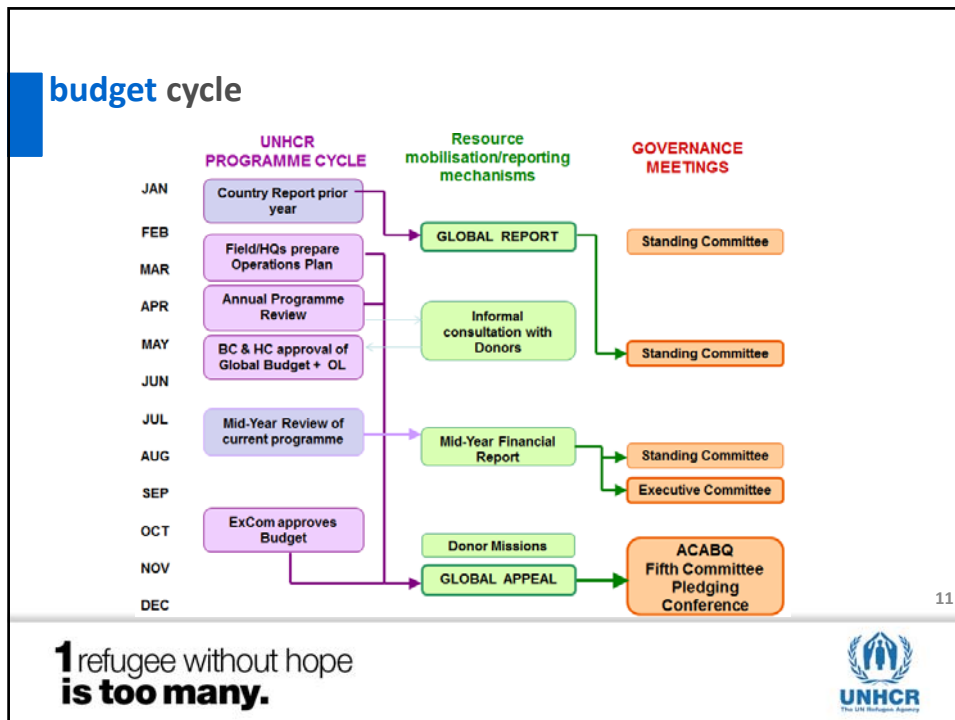
Pillar-based GNA Budget Structure



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budget

BIENNIAL PROGRAMME BUDGET 2014 – 2015 ...

(in millions of USD)

	2014	2015
Field	4,460.7	4,360.2
Global Programmes	219.9	202.5
Headquarters	200.3	199.6
Programme Activities	4,880.9	4,762.3
Reserves, JPO	426.9	417.2
Total	5,307.8	5,179.5

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funding gap

- Difference between the total requirements, based on the global needs assessment (GNA) budget, and the funds available, represents the unmet needs of persons of concern to UNHCR

Total requirements and funds available				
(In millions of USD)	GNA	Funds Available	Funding Gap	
2012	4,255.6	2,593.8	1,661.8	39 %
2013	5,335.3	3,002.2	2,333.1	43%

- Funding spent by situation, shortfalls and the related reason for such shortfall and how the unmet needs are being addressed in Annual Global Report

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THANK YOU

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