

# THE 2000 GLOBAL REPORT

## BACKGROUND

This is UNHCR's third Global Report. It follows the Mid-Year Progress Report (which reviewed developments up to June 2000) and should be read against the 2000 Global Appeal (published in December 1999), which described the main policies, plans and financial needs for the year.

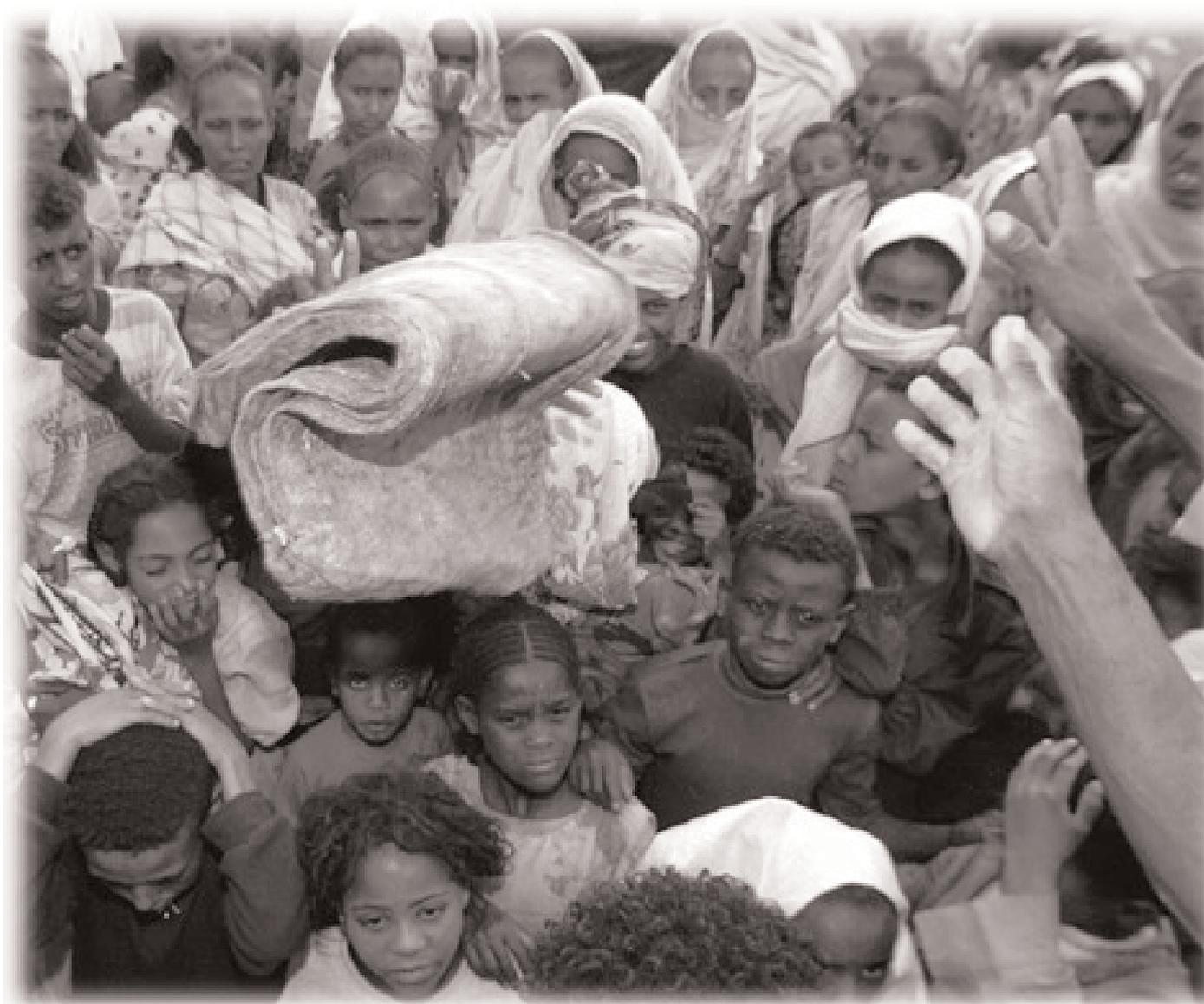
UNHCR received much positive feedback on the 1999 Global Report. It is particularly encouraging that the Report appears to respond to the needs and interests of a growing range of external parties besides donors, such as students, libraries, non-governmental organisations, recipient countries, academics and others, as is testified by the average 4,000–5,000 "hits" per month that the Global Report receives on UNHCR's website (<http://www.unhcr.org>).

Improving the quality of information, both factual and evaluative, is an ongoing exercise. UNHCR warmly welcomes further suggestions for improvements.

## WHAT'S NEW

The structure of the 2000 Global Report differs substantially from that of previous reports. This is the result of the introduction on 1 January 2000 of the "unified" structure of UNHCR's budget, which did away, after almost two decades, with the distinction between General and Special Programmes after that distinction had become increasingly blurred. All programmes submitted for approval to the Executive Committee are now included in one Annual Programme Budget (AB).

The unified budget structure has repercussions for the structure of this Report and for the format of the finan-



cial information. In particular, with the introduction of separate budgets for Global Operations and Headquarters, it was decided to reduce the number of introductory chapters on some of the central themes, and to treat these under the relevant budget chapter where they, and other subjects, belong in terms of activities/disbursements. Thus is maintained the link with information on expenditures, which is a prime purpose of the Global Report. There are frequent cross-references between the chapters.

Another change is the introduction of Supplementary Programmes (SB), i.e. programmes created after the adoption of the Annual Programme Budget by UNHCR's Executive Committee. Two SBs - the Timor Operation and Sierra Leonean Refugees and Returnees - had been decided by the High Commissioner before the 2000 Global Appeal was published, and these were therefore already included therein. Three further SBs were created during 2000 and are reported on in the relevant Regional Overview(s) and country chapter(s): Assistance to Refugees and IDPs from Chechnya; Eritrean Returnees and IDPs; and Emergency Assistance to IDPs in Angola.

A further change relates to what is commonly called "situations", which the 2000 Global Appeal described in "boxes". This was done to provide donors with a link to the Special Programmes of previous years, which used to attract some 60 per cent of UNHCR's total annual contributions. While the "situational" approach remains valid, particularly in terms of policy and management, the programme and financial aspects in the unified budget structure are dealt with in the relevant country budgets.

## STRUCTURE

The section entitled "UNHCR - An Overview" contains eight chapters describing developments in several key areas. As already mentioned, the chapters Global Operations and Headquarters now contain much information that, in the 1999 Report, was spread out over ten chapters. The chapter on Funding now also includes the Donor Profiles. The profiles give a detailed breakdown of the contributions (above USD 100,000) from 32 governmental donors, the European Commission, and 17 non-governmental/private donors, by programme, region, country, sector, activity and item (as applicable). These profiles also indicate the extent to which donors have responded to UNHCR's calls to limit earmarking.

The next section - "Operations" - describes UNHCR's activities in 17 sub-regions, each introduced in a Regional Overview, followed by country chapters.

The **Regional Overviews** summarise developments affecting refugees and other persons of concern to the Office, and highlight challenges as well as progress made in finding solutions to their plight. Where appropriate, the overview contains a short account of operations by country, especially those not covered in separate chapters, with emphasis on activities under UNHCR's Annual Programme Budget. In some instances, a short paragraph had been included referring to the "situation-box" in the 2000 Global Appeal. While this may include a figure on total expenditure, details are found in the relevant country chapter(s).

**Country Operations** cover all activities carried out in a country (both AB and SB), with the purpose of giving a complete picture of operations in that country.

When a Supplementary Programme contained activities in more than one country for a particular population of concern to the Office (for instance: the Supplementary Programme for Refugees and IDPs from Chechnya covered needs in the Russian Federation as well as in Georgia), reporting on the Programme, including financial details, is found in the respective country chapters.

## DEFINITIONS AND TERMINOLOGY

All information presented in the Global Report is as of 31 December 2000, unless stated otherwise. This is the case for financial information, the number of staff, offices and partners, statistics on persons of concern as well as the information contained in maps. Most of the information on income and expenditure can be cross-referenced to UNHCR's Annual Accounts for the Year 2000 to be submitted to the 52<sup>nd</sup> session of the Executive Committee in October 2001. Relevant cross-references are indicated in the Financial Reports. Minor differences between the figures in the Global Report and those found in various statements and schedules to the Accounts are due to the rounding of figures. Differences may also arise from the more detailed manner in which regions and countries have been organised in the Global Report. Further, in certain cases, expenditures for the Liaison Units at Headquarters may be included in regional projects, where this is not the case in UNHCR's Annual Accounts.

### At a Glance

This one-page summary appears in all country operation chapters. It gives the reader a comprehensive but concise overview of main objectives and activities, persons of concern, impact of UNHCR's activities and key financial data. The latter is provided in a table entitled

**Income and Expenditure**, where the following terminology has been used:

- *Revised Budget* - this is the budget adopted by the 51<sup>st</sup> meeting of the Executive Committee in October 2000, adjusted with allocations from the Operational Reserve or transfers between appropriations.
- *Income from Contributions* - represents the value of pledges as recorded in UNHCR's accounts, in accordance with the Office's financial rules. Unconditional pledges from governments are fully recognised as income at the time of receipt of the pledge. In the interest of prudent financial management, up to half of the value of firm pledges by organisations of established repute is recognised as income at the time the pledge is received. Contribution represents the value of pledges received.
- *Other Funds Available* - includes the opening balance (carry-over from previous years), cancellations, refunds, adjustments and transfers. It also includes the amount allocated by UNHCR to the operation from unearmarked or broadly earmarked contributions.
- *Total Funds Available* - includes Income from Contributions plus Other Funds Available.
- *Total Expenditure* - corresponds to disbursements/deliveries plus unliquidated obligations as of 31 December 2000.

## Voluntary Contributions

The following tables of voluntary contributions can be found in this Report (relevant chapter between brackets):

- All contributions by donor and programme (Funding)
- Contributions to the Operational Reserve (Funding)
- Contributions towards the Junior Professional Officer Scheme (Funding)
- Contributions towards Global Operations (Global Operations)
- Contributions towards Headquarters (Headquarters)
- Contributions at the regional level (Funding)
- Contributions at the sub-regional level (respective Regional Overview)
- Contributions at the country level and below, such as sector or item level (respective Regional Overview and Donor Profiles).

Contribution tables at the sub-regional level provide the following information (by donor): funds earmarked to

Annual Programme Budget and Trust Funds; to Supplementary Programme Budgets; to the sub-region; and to country operations in the region. The difference between total expenditure in a sub-region and the total of earmarked voluntary contributions consists of (as applicable): unearmarked contributions; contributions earmarked to a level higher than the sub-region; carry-over; and adjustments (cancellations, refunds and transfers).

## Budget and Expenditure Tables and Financial Reports

The following financial reports have been included:

- Total Expenditure all Programmes and Operations (Funding)
- Expenditure under Global Operations (Global Operations, Policy Priorities)
- Expenditure under Headquarters (Headquarters)
- Budget and Expenditure by Sub-region (respective Regional Overview)
- Expenditure by Country and Sector (respective Country Operation)

A slight difference may be noted when comparing total expenditure reported in the country operation tables with the figure reported for that country in the respective regional overview. This is due to the fact that some country operations implement projects that "belong" in more than one region. The financial report for the country operation contains all projects.

The following terminology has been used:

- *Current Year's Projects* – contains details of disbursements made against obligations incurred during 2000 under AB and SB.
- *Prior Years' Projects* – this column contains details of disbursements made against obligations raised during previous financial years (1995-1999); negative amounts are offset by positive entries under one or more line items in this column. These include the sum of General Programme and Special Programme activities that took place prior to the introduction in 2000 of the unified budget structure.
- *Expenditure* – represents the amount of funds obligated, i.e. the allocation of available funds constituting the ceiling for disbursements. Obligations are liquidated by payment, by delivery in kind or by cancellation.
- *Unliquidated Obligations* – represents amounts yet to be disbursed.

- *Transit Account* – is a temporary account from which entries are cleared to their final destination. This account will be brought to zero before the project(s) concerned is (are) closed.
- *Instalments with Implementing Partners* – represents payments made to partners (allocated to a general sector) for which reports on the use of such funds had not been received as of the end of the financial year. These amounts will be cleared upon receipt of financial reports from the partners, which indicate to which specific sector the amounts should be allocated.
- *Protection, Monitoring and Co-ordination* – represents the cost of UNHCR's presence at operating locations (i.e. the direct cost of protecting refugee populations). This differs from the sector Legal Assistance, which refers to the cost of specific projects and/or materials.
- *Combined Projects* – some projects may be financed from several sources of funds. Funding for a particular project may be increased in a subsequent financial year from either the same or a different funding source. In either of these scenarios, a "combination" of two or more projects is created. Disbursements are recorded under the original project (under which the budget is also held).
- *Programme Support* – refers to administrative and personnel costs of operational units whose primary function is the development, formulation, delivery and evaluation of an organisation's programmes. This will typically include units that provide backstopping of programmes either on a technical, thematic, geographical, logistical or administrative basis.

## STATISTICS

The statistical tables and graphs in this Global Report are provisional and subject to change. They can to a large extent be cross-referenced with UNHCR's Population Statistics, which was published in May 2001. However, for a better understanding of the context in which UNHCR operates in a country or region, statistics sometimes provide more detail. The sign - indicates that the figure is not available or zero. For the purpose of this Report, the term "of whom UNHCR assisted" is used for persons having benefited directly from UNHCR's protection and assistance, unless stated otherwise. Populations of less than 500 persons have generally not been included in the statistical tables.

The following definitions have been used:

- *Refugees*: persons recognised as refugees under the 1951 Convention relating to the Status of Refugees, and/or the 1969 Organisation of African Unity (OAU) Convention, in accordance with the UNHCR Statute, as well as persons granted a humanitarian status and those granted temporary protection.
- *Asylum-seekers*: persons whose application for refugee status is being processed according to the asylum procedure or who are otherwise registered as asylum-seekers.
- *Returnees*: refugees who have returned to their place of origin and who remain of concern to UNHCR (up to a maximum period of two years from their date of return).
- *Internally displaced persons (IDPs)*: persons who are displaced within their country and to whom UNHCR may extend protection and/or assistance pursuant to a special request by a competent organ of the UN.
- *Others of Concern*: certain specific groups of persons not falling within the ordinary mandate of UNHCR, including IDPs, or IDPs who have returned to their place of origin.

