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**Executive Committee of the  
High Commissioner's Programme  
Sixty-fourth session**  
Geneva, 30 September - 4 October 2013  
Item 7 of the provisional agenda  
**Consideration and adoption of the  
biennial programme budget 2014-2015**

## **Biennial programme budget 2014-2015 of the Office of the United Nations High Commissioner for Refugees**

### **Report by the High Commissioner**

#### **Addendum**

### **Report by the Advisory Committee on Administrative and Budgetary Questions**

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\* Late submission due to timing of the meeting of the Advisory Committee on 6 September 2013 and receipt of the report by UNHCR on 18 September 2013.

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## I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the Biennial programme budget 2014-2015 of the Office of the United Nations High Commissioner for Refugees (A/AC.96/1125). The Committee also had before it an advance version of the financial report and audited financial statements for the year ended 31 December 2012 and report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees (A/68/5/Add.5). During its consideration of these reports, the Advisory Committee met with the Deputy High Commissioner and other representatives of the High Commissioner's Office, who provided additional information and clarification concluding with written responses received on 9 September 2013.

2. The Advisory Committee also met with representatives of the Board of Auditors regarding their audit report on UNHCR (A/68/5/Add.5). The Committee's views and recommendations on the audit findings contained in the report of the Board will be presented in a separate report to the General Assembly at its sixty-eighth session (A/68/381), covering all audited entities. Section IV below contains some of the issues specific to UNHCR raised in the report of the Board and the comments and recommendations of the Advisory Committee.

3. The Advisory Committee has endeavoured to complete its review and to finalize its report within a limited timeframe, in view of the scheduled sixty-fourth session of the Executive Committee in Geneva from 30 September to 4 October 2013. **The Committee requests the UNHCR Secretariat to ensure that UNHCR reports are transmitted in a timely manner to allow the Committee sufficient time for their consideration prior to sessions of the Executive Committee.**

## II. Proposed biennial programme budget 2014-2015

### A. Budget methodology and presentation

4. According to the High Commissioner's report, the UNHCR programme budget for the 2014-2015 biennium is based on globally-assessed needs of all persons of concern to the Office, taking into account the feasibility of programme implementation, including considerations linked to capacity and access (see A/AC.96/1125, para. 5). The budget structure consists of four pillars, comprising the global refugee programme, the global stateless programme, global reintegration projects and global internally-displaced persons (IDP) projects. The programme budget is also broken down into the following categories: field, global programmes, and headquarters (see A/AC.96/1125, para. 11). In addition, table 2 in annex I of the High Commissioner's report provides a breakdown of expenditure in 2012, revised needs in 2013 and the proposed programme budget for 2014-2015 by (i) programme, (ii) programme support and (iii) management and administration requirements. The High Commissioner indicates that the proposed programme budget for the 2014-2015 biennium is guided by the United Nations strategic framework (Programme 21) for the same period, and includes six operational global strategic priorities and eight support and management global strategic priorities for 2014-2015 (see A/AC.96/1125, paras. 8-9). The related impact indicators are included in annex V to the report.

5. The Advisory Committee notes that pursuant to its earlier request (see A/AC.96/1112/Add.1, para. 14), information on the availability of funding and actual expenditure under the four pillars has been provided in the High Commissioner's report at global and regional levels. Upon enquiry, the Committee was also provided with additional information by object of expenditure of the 2013 budget, as revised by the Executive Committee, as well as the projected requirements for 2014. **The Committee requests that future UNHCR budget proposals submitted for its consideration be accompanied by supplementary information on actual expenditure and projected requirements with detail by item of expenditure.**

6. Upon enquiry, the Advisory Committee was informed that, according to the UNHCR Secretariat, the global needs assessment enables the organisation to present a comprehensive picture of what it could realistically deliver within a one-year period in response to the assessed needs of the various populations of concern, which allows UNHCR to identify the consequences of not meeting all needs identified, including basic needs. The Committee was informed that understanding the totality of needs also allows UNHCR to prioritize requirements and make informed decisions on resource allocation. UNHCR prioritises on the basis of global strategic priorities, the needs assessments from country operations and based on the level of un-earmarked contributions received in the period. The Committee notes, however, that the UNHCR Secretariat, on an annual basis, projects utilization of funds based on the actual levels of contributions received and consequently reprioritizes activities and funding allocations as approved under the needs based approach.

7. The Advisory Committee was informed that UNHCR commences the planning cycle for the biennial programme budget with the development of operations plans. These plans constitute the UNHCR response to the needs identified through the comprehensive needs assessment carried out by each operation. The Committee was further informed that the process of collecting and analysing information on the protection situation of refugees and other persons of concern at the country level continues throughout the year, and is intended to ensure that all plans and budgets are based on the needs of refugees and other persons of concern. The needs identified through the assessment process form the basis of the comprehensive budget, which focuses on (i) designing a comprehensive response to identified needs and setting the corresponding targets, (ii) identification of the priority results/outputs within the plan and other considerations and setting corresponding operating targets, (iii) costing of the required resources for the identified priorities and (iv) costing additional resources required to cover the entire comprehensive needs, to the extent that is reasonable and achievable in the one year timeframe. This process requires in-depth analysis of problems faced by populations of concern, the development of corresponding objectives and selection of outputs and the setting of target indicators for both impact and performance and calculating the corresponding resource requirements.

8. The Advisory Committee recalls that the budgeting methodology employed by UNHCR has changed over time, as reflected in paragraphs 3 to 10 of the Committee's previous report on UNHCR (see A/AC.96/1112/Add.1). The needs-based budgeting methodology, which was introduced in 2009, ensures, according to the UNHCR Secretariat, that all operations take the needs of refugees and others of concern to UNHCR as the starting point for planning and

budgeting. The Committee was informed that this approach allows for the development of an integrated, protection-based operational response, based upon consultations with refugees and other persons of concern and is not curtailed by resource considerations and in full consultation with key stakeholders, including Member States.

9. In this regard, the Advisory Committee was informed that UNHCR does not apply the needs-based approach to formulating its Headquarters requirements, comprising its offices in Geneva, Budapest and regional capitals, and that UNHCR maintains the level of Headquarters requirements within a ceiling of 10 per cent of total UNHCR expenditure. Upon request, the Committee was provided with additional information on the Headquarters budget and expenditure in 2012 by organizational unit (see annex I). **The Committee encourages UNHCR to continue to identify efficiencies and to allocate the highest possible proportion of its resources to programme activities.**

10. The Advisory Committee recalls the observations and recommendations contained in its previous report on the UNHCR budget (see A/AC.96/1112/Add.1) regarding the presentation of the UNHCR budget based on an assessment of needs rather than on the expected availability of funds, starting with the biennial programme budget 2010-2011. The Committee has noted previously that, in contrast to other United Nations system organizations' general practice, the UNHCR programme budget is not formulated on the basis of resource availability. The Committee pointed out that this approach had not provided a completely reliable prediction of its operations, and it requested that UNHCR, in close consultation with its Executive Committee, further review its budget formulation and presentation and consider alternative options (see A/AC.96/1112/Add.1, para 10). In response to this recommendation, the UNHCR Secretariat held consultations with the Executive Committee in March and April 2013 on this subject. The Committee notes that a summary of all aspects of the discussions with Member States is contained in Annex II of the report (see A/AC.96/1125, Annex II). According to the High Commissioner's report, Member States expressed their satisfaction with the global needs assessment approach underpinning the budget methodology and indicated their agreement to continue the approach (ibid, para. 3).

11. The Advisory Committee notes that the actual availability of funds in 2012 was \$1,661.7 million (39 per cent) less than the needs-based budget of \$4,255.6 million (ibid, table I.6). For 2013, UNHCR anticipates a needs-based budget of \$5,269.9 million (ibid, table I.4); however, the Committee was informed, total voluntary contributions in 2013 have amounted to only \$2 billion, resulting in a funding gap in excess of \$3 billion. **The Committee notes that such a large discrepancy between projected needs and actual funds presents challenges to making an accurate, informative assessment of the impact of the funding shortfall. The Committee recommends that UNHCR provide additional information on the methodology used to derive the budget figures from the estimated numbers of persons of concern to UNHCR to the Executive Committee during its consideration of the biennial programme budget 2014-2015.**

12. The Advisory Committee notes that other United Nations entities reliant on voluntary contributions to meet needs-based objectives have considered the introduction of a resource plan into the budget formulation and review process in response to recommendations of their relevant oversight bodies. For example, the Committee notes that the World Food Programme, pursuant to a recommendation

by its external auditor, is studying the feasibility of integrating a resource plan into its planning process in relation with its management plan (see WFP/EB.A/2013/6-H/1). While noting that, according to the High Commissioner's report, the Executive Committee has indicated its preference for the continuation of the needs-based budget methodology, the Committee is of the view that the presentation of the UNHCR budget could benefit from the preparation of a resource plan, along with the needs-based budget, that would integrate resource planning into UNHCR's planning and reporting processes, and would make the UNHCR programme budget more transparent and accessible. The Committee encourages the UNHCR Secretariat to consult with its Executive Committee on the feasibility of the introduction of such a resource plan in its next biennial programme budget.

## **B. Biennial programme budget 2014-2015**

13. The consolidated estimated requirements for 2014 and 2015 amount to \$5,307.8 million and \$5,179.5 million, respectively, which also incorporates the regular budget resources proposed for UNHCR amounting to \$91.01 million, after preliminary recosting, under the United Nations programme budget for the 2014-2015 biennium. Tables I.2 and I.3 in the High Commissioner's budget provide information with respect to the proposed budgets for field operations, global programmes and headquarters, with a further breakdown of the resources allocated under the four pillars.

14. The Advisory Committee notes that the overall requirements of UNHCR's operations, the trends in different regions and the requirements for the global programme for 2014-2015 are described in paragraphs 43 to 88 of the budget document. The resources proposed for field and global programmes for 2014 are as follows (*ibid.*, paras. 44 to 47): (a) pillar I (global refugee programme, \$3,681.4 million) continues to be the largest programme, representing some 81.2 per cent of the proposed resources for 2014, an increase of 4.2 per cent, compared with the allocation for 2013; (b) pillar II (global stateless programme, \$67.5 million) accounts for 1.3 per cent of the proposed 2014 budget, a decrease of 14.3 per cent compared with the allocation for 2013; (c) pillar III (global reintegration projects, \$266.1 million) constitutes some 5 per cent of the resources for 2014; and (d) pillar IV (global internally displaced persons projects, \$665.6 million) are decreased to 12.5 per cent of the proposed budget.

15. The proposed programme budget provides a total of \$4,460.7 million for the field in 2014, reflecting a decrease of \$125.6 million (2.7 per cent), compared with the revised 2013 allocation of \$4,586.3 million. The resources for 2014 are proposed as follows for the regions (*ibid.*, paras. 52 to 84): (a) Africa (\$1,893.4 million), or 42.4 per cent of the proposed resources for the field, reflecting a decrease of 0.9 per cent compared with the allocation for 2013, attributable to anticipated further returns in West Africa, offset by displacement due to continuing conflict in the Great Lakes region and along the border between Sudan and South Sudan; (b) Middle East and North Africa (\$1,532.2 million) or 34.3 per cent of the proposed resources for the field, reflecting a decrease of 5.2 per cent compared with the allocation for 2013, as planning for future scenarios is difficult, given the unpredictable nature of the Syrian conflict; (c) Asia and the Pacific (\$581.4 million) or 13 per cent of the proposed resources

for the field, reflecting an increase of 1 per cent compared with the allocation for 2013; (d) Europe (\$343.3 million) or 7.7 per cent of the proposed resources for the field, a decrease of 10.2 per cent compared with the allocation for 2013, due mainly to the decrease in response to the Syria influx in Turkey as a result of investments already made in infrastructure; and (e) Americas (\$110.3 million) or 2.5 per cent of the proposed resources for the field, reflecting an increase of 8.3 per cent compared with the allocation for 2013 (see table 1 below).

**Table 1**  
**UNHCR**  
**Allocation of resources by region 2013 and 2014**

(millions of United States dollars)

	2013	2014	Difference
Africa	1,910.7	1,893.5	(17.2)
Middle East and North Africa	1,615.8	1,532.2	(83.6)
Asia and Pacific	575.6	581.4	5.8
Europe	382.1	343.3	(38.9)
Americas	102.0	110.4	8.3
Total	4,586.3	4,460.7	(125.6)

16. The requirements for global programmes are described in paragraphs 85 to 87 of the High Commissioner's report. The global programmes amount to \$206.6 million in 2014 and 219.9 million in 2015, and will cover the following activities: the promotion of refugee law and advocacy; protection and care of refugee children; water, health, sanitation and prevention of anaemia; gender equality and SGBV prevention and response; refugee registration; public information; fundraising; resettlement projects; and research, evaluation and documentation.

17. The requirements for programme support and management and administration are described in paragraphs 89 to 103 of the High Commissioner's report. A number of key support initiatives in the 2014-2015 biennium are described contained in paragraphs 104 to 112 of the High Commissioner's report, including in such areas as the enterprise resource planning system, an entry-level humanitarian professional recruitment initiative and in fundraising. **The Advisory Committee requests that that future UNHCR budget proposals submitted for its consideration be accompanied by supplementary information with respect to the policies governing the allocation of information technology and communications equipment and vehicles.**

18. **Taking into account its views and recommendations expressed in the present report, the Advisory Committee has no objection to the High Commissioner's proposals for the 2014-2015 biennium.**

### C. Post requirements

19. Information with respect to UNHCR workforce is explained in paragraphs 31 to 38 and illustrated in tables 10 to 13 of annex I to the High Commissioner's report. It is indicated that a total of 9,034 posts would be required in 2014, compared with the 9,087 posts in the 2013 initial budget approved by the

Executive Committee. The decrease of 53 posts, or 0.6 per cent, in the budget for 2014 reflects the net result of (a) the reduction of 13 programme posts; the reduction of 65 programme support posts; and the addition of 25 management and administration posts. The Advisory Committee was informed, upon inquiry, that the overall reduction of posts in programme posts and programme support posts is due mainly to recommendations stemming from a staffing review in a selected number of offices to reduce staff in light of reduced activities during 2013; the phasing down of a number of offices; the stabilisation of emergency operations; and reduced requirements in some large returnee programmes. The additional requirements in administration and management pertain to new posts for the Inspector General's Office, the Ethics Office, the Office of the Ombudsman, the Division of International Protection, the Division of Programme Support and Management, the Division of Emergency Security and Supply, the Division of External Relations, the Division of Information Systems and Telecommunications and the Global Service Centre in Budapest.

20. With respect to the issue of staff in-between assignments (SIBAs), the report indicates that, as at 30 June 2013, there has been a reduction to 28 staff in-between assignments between P-2 and D-1 levels, representing 1.4 per cent of the total workforce at these levels. Only one-fifth of these staff (6 out of 28) had been in-between assignments for more than six months (see A/AC.96/1125, para. 36). The Advisory Committee was provided, upon request, with information on the number of staff in between assignments who were on full pay status for the five year period ending 2012 (see table 2 below), and it notes the significant improvement in the numbers of staff in-between assignments for the period ending 31 December 2012. **The Committee welcomes the progress made by UNHCR in reducing the number of staff in-between assignments.**

**Table 2**  
**Number of UNHCR staff in-between assignments 2008-2012**

Grade	Dec				
	2008	2009	2010	2011	2012
D - 1	8	3	1	2	0
P - 5	21	7	6	8	1
P - 4	26	24	25	24	6
P - 3	14	15	22	14	8
P - 2	6	4	3	4	1
<b>Grand total</b>	<b>75</b>	<b>53</b>	<b>57</b>	<b>52</b>	<b>16</b>

#### **D. Regular budget**

21. Financing of UNHCR under the regular budget of the United Nations is explained in paragraphs 21 to 23 of the High Commissioner's report. A total of 220 management and administration posts, including those for the High Commissioner and the Deputy High Commissioner, will continue to be funded by the appropriation under the regular budget for 2014-2015 (ibid, para. 22). The Advisory Committee notes from the High Commissioner's report that the United Nations regular budget covers approximately 36.3 per cent of UNHCR's management and administration costs in 2013, and 35.1 per cent of the proposed budget for 2014-2015, based on current estimates of total UNHCR requirements and resources.



### III. UNHCR key support initiatives

#### A. Enterprise resource planning system

22. The High Commissioner's report indicates that a decision was made to upgrade the enterprise resource planning system (MSRP) to ensure ongoing support and to allow for changing business needs, and that the expected benefits of the upgrade would include: reduced support and maintenance costs; operational efficiencies through automated functionalities; improved system security and controls; strengthened prevention of financial fraud; and better reporting tools, as well as addressing recommendations made by the Board of Auditors in respect of short comings in supply chain management. The upgrade of the enterprise resource planning system commenced in August 2013 and would conclude by end 2015 (see A/AC.96/1125, para. 107).

23. Upon enquiry, the Advisory Committee was informed that the estimated cost of the enterprise resource planning project is approximately \$12.9 million, with a projected implementation period of two years, in addition to one year of post-production for change management and training activities. The Committee was further informed that the expected benefits of upgrading the MSRP include (a) reduced cost of system support and maintenance through the migration to the latest supported version and consolidation of the different PeopleSoft databases into one single instance; (b) improved system supportability and maintainability through elimination of customizations in favour of standard functionality; (c) the introduction of operational and business efficiencies including the automation or elimination of a number of manual activities currently required to comply with IPSAS; (d) strengthened compliance with UN Financial Regulations and Rules and UNHCR Financial Rules; (f) enhanced system security and controls; (g) enhanced statutory and management reporting; and (h) an updated technology platform to support present and future developments and functionality expansion. **The Advisory Committee requests the UNHCR Secretariat to provide information to the Executive Committee on the anticipated useful service life of the upgrade to the enterprise resource planning system.**

#### B. Fundraising

24. The Advisory Committee notes that UNHCR has a multi-year strategy to mobilize resources, which includes high-level advocacy in donor countries, region-specific action plans for new and emerging donors, access to transition and development funding lines, and the expansion of funding from the private sector. The Committee was informed that private-sector fundraising efforts will continue to increase UNHCR's revenue with particular focus on unearmarked funds, and UNHCR will increase its network and support in country operations on fundraising. Upon enquiry, the Committee was provided with information on the degree of earmarking of voluntary contributions in 2012 (table 3 below).

**Table 3**  
**UNHCR**  
**Earmarking of voluntary contributions in 2012**

(thousands of United States dollars)

<i>By type of earmarking</i>	<i>2012</i>
Unrestricted	510 640
Pending earmarking	228 638
Country level	961 385
Regional/subregional level	651 257
Thematic	32 236
<b>Total monetary contributions</b>	<b>2 384 156</b>

25. The Advisory Committee was provided, upon request, with additional information on contributions received by UNHCR from donors (see annex II). The Committee notes that of total voluntary contributions of \$2,255.4 million in the year 2012, including from governments, intergovernmental bodies, pooled-funding mechanism sources as well as from private donors, an amount of \$1,623.6 million, or 72 per cent of the total, came from the ten largest governmental contributors to UNHCR.

26. **The Advisory Committee, while stressing the importance of maintaining stable sources of funding from traditional donors, encourages UNHCR to continue to broaden its donor base.**

#### **IV. Implementation of recommendations of the Board of Auditors**

27. The Board of Auditors has audited UNHCR's financial statements for 2012 and has issued an unqualified audit opinion (A/68/5/Add.5). The Board's key findings and recommendations cover the following four areas: implementation of International Public Sector Accounting Standards (IPSAS), financial monitoring and reporting, inventory management and vehicle fleet management. With respect to recommendations previously raised by the Board, the Advisory Committee notes that the Board is satisfied with the positive action taken and in progress. The Committee was informed by the Board that, as at 31 March 2013, of the 52 recommendations the Board made for 2011 and previous years, UNHCR had fully implemented 12, or 23 per cent; 38, or 73 per cent, were under implementation; and 2 had not been implemented, and that, as many of the recommendations are due to be implemented in 2013, the Board expects a significant increase in the number of fully implemented recommendations when it reports on the 2013 financial statements (A/68/5/Add.5). **The Advisory Committee expects that the recommendations of the Board of Auditors will be implemented in a timely manner.**

##### **A. International Public Sector Accounting Standards**

28. The Board of Auditors, in its report on the audited financial statements of the voluntary funds administered by the United Nations High Commissioner for

Refugees for the period ended December 2012, noted that UNHCR produced its first set of IPSAS-compliant financial statements, and that while the implementation of the Standards had been deferred from 2010, the Board noted that implementation of IPSAS in UNHCR was nonetheless a significant achievement, reflecting strong commitment on the part of management to the execution of an agreed IPSAS project implementation plan (A/68/5/Add.5, para. 10). UNHCR has already identified the early benefits of IPSAS implementation (A/68/5/Add.5, para. 19). The Committee notes the concern of the Board that in the absence of central oversight, the realization of IPSAS benefits may be overtaken by other priorities, and that, in the Board's view, the intended benefits should be properly tracked and overseen by a suitably empowered and authorized senior responsible owner, with the existing methodology for monitoring and tracking benefits maintained. Upon enquiry, the Committee was informed that, following the initial IPSAS implementation phase, UNHCR will focus on ensuring that it has the resources and governance structure required for compliance with the Standards in the long term and that the benefits to be gained from such compliance are realized to the maximum extent. **The Advisory Committee welcomes the issuance of IPSAS-compliant financial statements in UNHCR, and it expects UNHCR to follow up and report on the realization of the benefits of adopting IPSAS in the proposed biennial programme budget for 2016-2017.**

## **B. Vehicle fleet management**

29. The Board of Auditors, in its report on the audited financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period ended December 2012, noted the lack of structured data and insufficient information to manage the vehicle fleet; the need to improve the level of professionalism and specialist guidance for fleet management; and the need to improve the management of vehicle deployment and use between countries and UNHCR field operations. The Board was informed by UNHCR that in March 2013 it decided to radically change its existing fleet management support model through a global fleet management project, to be implemented as from January 2014, which would place within a central function in the Supply Management Service responsibility for (a) vehicle acquisition and disposal; (b) insurance; (c) specialist expertise and technical support; (d) a system for the satellite-based tracking of vehicle movements; (e) the provision of standard fleet management tools and management information systems; and (f) the rental of vehicles to country operations (A/68/5/Add.5, para. 84). The Committee notes that the Board considers that the global fleet management project will be conducive to addressing many of the deficiencies that it observed in the existing arrangements (A/68/5/Add.5, para. 85). **The Advisory Committee expects that UNHCR will implement the global fleet management project as a matter of priority, and that it draw from best practices in vehicle fleet management from other entities in the United Nations system.**

30. The Board of Auditors included among its recommendations that UNHCR also compile a fleet management manual by the end of 2014, consolidating existing practices and guidance and addressing key gaps in coverage, including the fleet management practices to be followed at the country level and establish a policy that country fleets exceeding 30 vehicles should be managed by staff with appropriate qualifications in logistics and fleet management. The Board has made

recommendations in its report concerning the content of the manual in such critical areas as deployment, maintenance and vehicle safety. **The Advisory Committee recommends that the Executive Committee request UNHCR to expedite completion of the comprehensive vehicle management manual, and to consider the issuance of the manual in a phased manner as soon as sections are finalized.**

## Annex I

[English only]

## 2012 UNHCR Budget and Expenditure for Headquarters

(in thousands of United States dollars)

<i>Divisions / Departments</i>	<i>Initial Budget</i>	<i>Final Budget</i>	<i>Expenditure</i>
<b>Executive Direction and Management</b>			
Executive Office	4,460	4,870	4,869
Liaison Office in New York	3,156	3,231	3,230
Inspector General's Office	4,413	4,961	4,959
Legal Affairs Section	3,234	3,157	3,157
Office of the Ombudsman	506	676	675
Ethics Office	782	1,399	1,398
Policy Development and Evaluation Service	1,575	1,614	1,613
Office for Organizational Development and Management	1,043	1,544	1,542
<b>Sub-total</b>	<b>19,169</b>	<b>21,451</b>	<b>21,443</b>
<b>Division of External Relations</b>			
Office of the Director	1,424	2,406	2,406
Donor Relations and Resource Mobilization Service	5,135	5,712	5,710
Private Sector Fund Raising Service	3,570	3,787	3,785
Communications Group	5,745	6,144	6,143
Secretariat and Inter-Agency Service	3,556	3,537	3,536
Records and Archives Section	2,154	2,301	2,299
<b>Sub-total</b>	<b>21,583</b>	<b>23,886</b>	<b>23,879</b>
<b>Division of International Protection</b>			
Office of the Director	1,283	1,091	1,090
Specialized sections	11,851	12,007	12,004
<b>Sub-total</b>	<b>13,134</b>	<b>13,099</b>	<b>13,094</b>
<b>Division of Programme Support and Management (DPSM)</b>			
Office of the Director	2,332	2,442	2,439
Specialized sections	6,383	6,470	6,467
<b>Sub-total</b>	<b>8,715</b>	<b>8,912</b>	<b>8,906</b>
<b>Division of Emergency, Security and Supply (DESS)</b>			
Office of the Director	1,266	1,319	1,318
Contracts Unit	388	135	134
<b>Sub-total</b>	<b>1,654</b>	<b>1,454</b>	<b>1,452</b>
<b>Regional Bureaux</b>			
Bureau for Africa	10,535	11,537	11,533
Bureau for the Middle East and North Africa	5,387	6,564	6,563
Bureau for Asia and the Pacific	5,202	6,127	6,125
Bureau for Europe	6,306	6,838	6,837
Bureau for the Americas	2,314	2,653	2,651
<b>Sub-total</b>	<b>29,744</b>	<b>33,719</b>	<b>33,709</b>
<b>Division of Information Systems and Telecommunications</b>			
Office of the Director and ICT fixed costs	9,848	10,124	10,119
Infrastructure and Telecommunications Service	2,599	2,599	2,597
<b>Sub-total</b>	<b>12,446</b>	<b>12,723</b>	<b>12,716</b>
<b>Division of Human Resources Management</b>			
Office of the Director	3,122	3,704	3,704
Specialized sections	10,320	11,931	11,916
Medical Service	2,531	2,683	2,663
<b>Sub-total</b>	<b>15,973</b>	<b>18,317</b>	<b>18,283</b>
<b>Division of Financial and Administrative Management (DFAM)</b>			
Office of the Controller and Director	3,759	4,237	4,234
Specialized sections and services	4,930	4,567	4,565

Audit	4,371	5,154	5,153
UN Finance Division	1,683	1,018	1,017
Headquarters running costs	15,404	15,350	15,347
<b>Sub-total</b>	<b>30,147</b>	<b>30,326</b>	<b>30,316</b>
<b>Global Service Centre (Budapest)</b>			
Management Unit	939	2,448	2,447
DPSM - Field Information and Coordination Support	145	145	141
DFAM - Finance and Control Section (including IPSAS)	4,826	3,985	3,979
DESS - Supply Management Service	5,127	4,813	4,811
Division of Human Resources Management	10,264	10,376	10,195
Division of Information Systems and Telecommunications	3,389	1,859	1,859
<b>Sub-total</b>	<b>24,689</b>	<b>23,627</b>	<b>23,431</b>
Staff Council	508	846	844
<b>Grand total</b>	<b>177,764</b>	<b>188,361</b>	<b>188,073</b>

## Annex II

[English only]

## Voluntary contributions to UNHCR programmes 2007-2012

(in thousands of United States dollars)

Donor	Year						Grand Total
	2007	2008	2009	2010	2011	2012	
Governmental							
Afghanistan						1,000	1,000
Algeria	60,000	60,000	100,000	100,000	100,000	100,000	520,000
Andorra		28,384	85,131	75,052	51,591	31,852	272,010
Angola	317,175						317,175
Argentina	20,000	30,000		38,922	100,000	226,000	414,922
Armenia						98,712	98,712
Australia	16,689,110	28,229,902	32,873,505	45,104,443	56,537,400	48,644,473	228,078,832
Austria	2,550,031	2,844,137	2,247,678	3,271,699	3,196,776	2,593,834	16,704,154
Azerbaijan		20,000	20,000	20,000	20,000	55,478	135,478
Bahamas			2,000				2,000
Bahrain		10,000		10,000			20,000
Belgium	11,952,212	15,909,379	23,840,967	21,961,676	26,930,127	16,850,476	117,444,837
Benin	5,000						5,000
Bermuda	5,000	10,000					15,000
Botswana						113,288	113,288
Brazil	30,000		50,000	3,500,000	3,750,034	3,635,936	10,965,970
Bulgaria	5,000	80,892	7,000		8,000	141,792	242,684
Burundi	1,086		778				1,864
Canada	35,662,770	42,792,868	45,561,841	46,520,016	58,543,383	64,989,067	294,069,944
Chile	80,000	100,000	100,000	100,000	100,000	100,000	580,000
China	250,000	651,906	250,000	250,000	250,000	474,630	2,126,536
Colombia	525,000	25,000		25,000	10,000	1,000,000	1,585,000
Costa Rica	16,194	13,534	14,973	18,142	17,397	15,385	95,624
Côte d'Ivoire					10,000	102,178	112,178
Croatia	30,000	62,000	31,000			137,056	260,056
Cyprus	129,069	143,098	75,678	82,109	34,409	13,011	477,373
Czech Republic	396,895	986,396	549,100	165,189	126,794	337,052	2,561,427
Denmark	57,945,675	55,779,338	52,132,909	56,768,147	46,850,547	58,139,553	327,616,169
Ecuador			85,000				85,000
Egypt				25,000	25,000		50,000
Estonia	158,892	274,896	268,352	155,099	275,644	191,304	1,324,187
Finland	24,361,441	27,601,063	26,880,561	27,546,837	28,074,419	24,328,164	158,792,485
France	21,139,854	23,578,962	23,209,996	20,055,286	25,981,207	23,259,939	137,225,243
Germany	33,285,877	48,884,187	54,529,973	49,739,460	55,678,221	69,262,446	311,380,164
Greece	1,750,381	2,442,039	1,751,435	550,843	2,130,540	1,436,911	10,062,147
Holy See (Vatican)	200,000	20,000	20,000		20,000	20,000	280,000
Hungary	814,635	2,078,075	2,042,668	1,837,023	1,703,995	2,172,522	10,648,918
Iceland	378,616	100,000		100,000	202,558	51,000	832,175
India	9,799	9,958	2,499,721				2,519,478
Indonesia						50,000	50,000
Iraq		8,000,000					8,000,000
Ireland	27,564,260	27,261,269	11,849,886	7,738,301	11,196,310	12,090,556	97,700,582
Israel		50,000	50,000	60,000	60,000	100,000	320,000
Italy	19,074,876	44,117,001	15,449,784	11,477,673	7,841,708	12,827,585	110,788,626
Jamaica	3,000						3,000
Japan	89,703,788	110,871,125	110,553,715	143,494,234	226,106,644	185,379,986	866,109,491

Kazakhstan						169,236	<b>169,236</b>
Kuwait	700,000	2,000,000	1,000,000	1,052,265	1,000,000	3,606,762	<b>9,359,027</b>
Latvia	31,479	37,608				13,333	<b>82,420</b>
Liechtenstein	348,776	392,949	477,116	432,146	331,996	326,236	<b>2,309,220</b>
Lithuania					20,520	17,986	<b>38,506</b>
Luxembourg	11,579,620	10,079,587	11,077,231	11,135,189	9,964,242	10,515,008	<b>64,350,878</b>
Malta			71,429	20,342	79,082	43,605	<b>214,457</b>
Mauritania	7,865						<b>7,865</b>
Mexico	103,479	101,905	100,000	75,000	50,000	25,000	<b>455,384</b>
Monaco	116,225	145,773	157,368	194,805	282,523	252,294	<b>1,148,988</b>
Montenegro		5,000		6,000			<b>11,000</b>
Morocco	75,000	500,000	500,000	1,000,000	1,000,000	1,278,534	<b>4,353,534</b>
Namibia						88,399	<b>88,399</b>
Netherlands	74,170,363	85,493,928	80,617,231	74,079,339	78,561,895	103,432,851	<b>496,355,607</b>
New Zealand	5,247,958	4,546,204	3,500,583	4,428,000	6,238,753	6,024,688	<b>29,986,186</b>
Nigeria						63,735	<b>63,735</b>
Norway	55,254,959	61,048,237	60,642,612	80,974,783	76,109,943	84,862,988	<b>418,893,522</b>
Oman	100,000	100,000	2,100,000	100,000	100,000		<b>2,500,000</b>
Pakistan	6,028,856						<b>6,028,856</b>
Philippines	12,604	591	2,000			100,000	<b>115,195</b>
Poland	300,480	857,269			809,610	694,879	<b>2,662,238</b>
Portugal	1,774,926	1,595,337	1,779,290	1,638,688	300,000	300,000	<b>7,388,241</b>
Qatar		50,000		50,000	100,000	100,000	<b>300,000</b>
Republic of Korea	2,198,037	3,016,519	3,228,221	3,000,000	4,696,905	5,144,748	<b>21,284,431</b>
Romania	154,493	399,556	590,717		209,245	236,847	<b>1,590,857</b>
Russian Federation	2,000,000	2,000,000	4,000,000	2,000,000	2,000,000	2,542,110	<b>14,542,110</b>
Saudi Arabia	414,049	112,000	6,421,325	20,235,623	112,000	13,698,670	<b>40,993,666</b>
Serbia					63,683	100,000	<b>163,683</b>
Singapore	10,000	10,000	10,000	10,000	10,000	10,000	<b>60,000</b>
Slovak Republic	13,158	14,577	14,306	14,430	13,141	64,019	<b>133,631</b>
Slovenia	30,000	35,000	110,225	121,193	204,703	115,282	<b>616,403</b>
South Africa	268,033	145,985		178,909	610,288	275,005	<b>1,478,221</b>
Spain	33,549,906	36,059,344	39,539,195	39,169,995	30,893,391	14,916,910	<b>194,128,740</b>
Sweden	85,166,468	105,366,742	107,885,397	111,937,438	118,674,212	118,301,246	<b>647,331,503</b>
Switzerland	21,288,138	25,481,287	25,607,741	25,521,158	31,624,870	37,547,459	<b>167,070,653</b>
Thailand	20,000	20,000	20,000	20,000	20,000	20,000	<b>120,000</b>
Turkey	3,200,000	450,000	400,000	200,000	201,000	500,000	<b>4,951,000</b>
Turkmenistan						81,792	<b>81,792</b>
Ukraine						125,000	<b>125,000</b>
United Arab Emirates	10,053,263	54,000	30,054,000	4,265,207	500,000	1,698,602	<b>46,625,072</b>
United Kingdom	56,212,879	57,422,861	41,997,362	57,002,306	120,693,340	99,585,966	<b>432,914,714</b>
United States of America	367,115,973	510,251,603	640,726,528	712,220,805	698,168,056	790,970,742	<b>3,719,453,707</b>
Uruguay			10,000	5,000			<b>15,000</b>
Venezuela (Bolivarian Republic. of)	5,000	5,000					<b>10,000</b>
Viet Nam						180,000	<b>180,000</b>
Yemen	2,158						<b>2,158</b>
Kyrgyzstan						67,014	<b>67,014</b>
<b>Governmental Total</b>	<b>1,082,669,779</b>	<b>1,350,864,270</b>	<b>1,469,773,528</b>	<b>1,591,878,770</b>	<b>1,739,576,099</b>	<b>1,827,068,130</b>	<b>9,061,830,576</b>
Intergovernmental							
African Development Bank (AfDB)					630,000		<b>630,000</b>
African Union		600,000		650,000	1,15,00	400,000	<b>2,665,000</b>
Arab Gulf Prog. for UN Dev. Organizations (AGFUND)			165,000	50,000	50,000	357,833	<b>622,833</b>
Council of Europe/Devel. Bank (CEB)	7,390	931,934	486,943	30,102	472,046	470,668	<b>2,399,082</b>
Economic Community Of West African States (ECOWAS)				4,105,198	500,000	3,326,100	<b>7,931,298</b>



Great Lakes Initiative on HIV/AIDS (GLIA)	1,209,656	840,945	2,816,311	483,088			5,350,000
Intergovernmental Authority for Development (IGAD)			2,487,596	659,334	863,361		4,010,291
International Criminal Court (ICC)			68,960				68,960
International Organization for Migration (IOM)				194,341	260,645	132,185	587,171
Islamic Edu.Scientific and Cultural Org (ISESCO)	42,000						42,000
OPEC Fund for Int'l Dvlpmt (OFID)	1,193,441		1,142,370	1,000,000	989,234	160,792	4,485,837
Prg Multisectoriel de lutte contre le SIDA	481,500						481,500
The World Bank					10,511,355	18,695,340	29,206,695
<b>Intergovernmental Total</b>	<b>2,933,987</b>	<b>2,372,878</b>	<b>7,167,179</b>	<b>7,172,063</b>	<b>15,291,641</b>	<b>23,542,919</b>	<b>58,480,667</b>
European Union							
European Union	84,649,337	130,145,776	126,947,661	118,215,496	133,191,382	164,493,833	757,643,485
<b>European Union Total</b>	<b>84,649,337</b>	<b>130,145,776</b>	<b>126,947,661</b>	<b>118,215,496</b>	<b>133,191,382</b>	<b>164,493,833</b>	<b>757,643,485</b>
UN - Pooled Funding Mechanism							
Central Fund for Influenza Action (CFIA)		2,970,000	2,970,000	1,235,045			7,175,045
CERF (Central Emergency Response Fund)	43,258,217	45,679,720	38,382,998	48,103,626	50,154,676	70,023,500	295,602,738
Common Humanitarian Fund (CHF) CAR				250,000	283,000		533,000
Common Humanitarian Fund (CHF) DRC	3,072,868	2,496,690	2,661,964	1,828,804	1,798,901	2,114,424	13,973,651
Common Humanitarian Fund (CHF) Somalia					2,697,469	3,205,801	5,903,270
Common Humanitarian Fund (CHF) South Sudan						10,430,326	10,430,326
Common Humanitarian Fund (CHF) Sudan	10,092,063	8,652,697	5,960,912	10,179,074	7,603,182	2,348,609	44,836,537
Emergency Relief Fund			495,783			596,792	1,092,575
Food and Agriculture Organization (FAO)					15,000	100,000	115,000
Humanitarian Response Fund Ethiopia						639,712	639,712
Stab & Recov Fund in East DRC						1,215,000	1,215,000
UN Action Multi-Donor Trust Fund (MDTF)			58,514				58,514
UN Children's Fund (UNICEF)	59,730	505,751	1,824,096		663,017		3,052,594
UN Delivering as One		854,865	430,237	2,169,520	1,363,118	6,775,725	11,593,465
UN Development Programme (UNDP)	30,000	230,370	137,283	1,968,610	6,535,279	2,115,240	11,016,783
UN Devlpmt Fund for Women (UNIFEM)	2,000						2,000
UN Global Peace & Security (GPSF)		233,117					233,117
UN High Commissioner for Human Rights (UNHCHR)				400,000	100,000		500,000
UN Millennium Development Goal (UNMDG)		8,024	856,150	1,663,244	1,097,240		3,624,658
UN Mission in Sudan (UNMIS)	10,970	4,637					15,607
UN Peacebuilding Fund (UNPBF)	700,000	514,980	1,532,261	1,869,719	8,654,922	3,394,414	16,666,296
UN Population Fund (UNFPA)				221,305	486,375	681,331	1,389,011
UN Programme on HIV/AIDS (UNAIDS)	2,680,930	3,702,568	3,632,659	4,250,000	4,629,145	4,900,000	23,795,302
UN Stabilization & Recovery-DRC				760,024	270,000		1,30,24
UN Trust Fund for Intl Coop Dev					71,964		71,964
UN Trust Fund Human Security (UNTFHS)	789,827	1,060,273	1,986,284	1,951,625	1,980,186	678,321	8,446,517
UNDG Iraq Trust Fund	3,334,491			823,150	731,830		4,889,471
World Food Programme (WFP)	1,000		100,000	139,340		997,924	1,238,264
World Health Organization (WHO)					5,000		5,000
<b>UN - Pooled Funding Mechanism Total</b>	<b>64,032,097</b>	<b>66,913,692</b>	<b>61,029,142</b>	<b>77,813,086</b>	<b>89,140,304</b>	<b>110,217,119</b>	<b>469,145,439</b>
Private							
Total Private Donors	34,087,854	47,817,109	50,710,726	68,752,869	111,075,292	130,111,116	442,554,967
<b>Private Total</b>	<b>34,087,854</b>	<b>47,817,109</b>	<b>50,710,726</b>	<b>68,752,869</b>	<b>111,075,292</b>	<b>130,111,116</b>	<b>442,554,967</b>
<b>Grand Total</b>	<b>1,268,373,052</b>	<b>1,598,113,726</b>	<b>1,715,628,236</b>	<b>1,863,832,284</b>	<b>2,088,274,719</b>	<b>2,255,433,118</b>	<b>10,789,655,135</b>