United Nations

Voluntary funds administered by the Office of the United Nations High Commissioner for Refugees

Financial report and audited financial statements

for the year ended 31 December 2005 and

Report of the Board of Auditors

General Assembly
Official Records
Sixty-first Session
Supplement No. 5E (A/61/5/Add.5)
Voluntary funds administered by the Office of the
United Nations High Commissioner for Refugees

Audited financial statements
for the year ended 31 December 2005 and

Report of the Board of Auditors

United Nations • New York, 2006
Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.
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28 July 2006

I have the honour to transmit to you the report of the Board of Auditors on the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2005.

(Signed) Guillermo Carague
Chairman, Philippine Commission on Audit
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York
9 March 2006

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2005, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2005:

1. We are responsible for preparing financial statements which properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions by the organization which properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:
   (a) The United Nations System Accounting Standards;
   (b) The Financial Regulations of the United Nations;
   (c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;
   (d) The accounting policies of the organization, as summarized in note 2 to the financial statements, and these accounting policies have been applied on a basis consistent with the preceding financial periods;

3. The non-expendable property disclosed in note 14 to the financial statements was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2005, as disclosed in the note, was fairly stated.

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectible amounts recorded under the provision for

The Chairman of the United Nations Board of Auditors
United Nations
New York
doubtful accounts receivables, we expect all significant accounts receivable at 31 December 2005 to be collected.

6. All known accounts payable have been included in the accounts.

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.

8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:
   (a) Charges or credits relating to prior years;
   (b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations System Accounting Standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

(Signed) Saburo Takizawa
Controller and Director
Division of Financial and Supply Management

(Signed) António Guterres
United Nations High Commissioner for Refugees
Chapter I  

Financial highlights for the year ended 31 December 2005

A. Introduction  

1. The present note on financial highlights is designed to be read in conjunction with financial statements of the United Nations High Commissioner for Refugees (UNHCR) but can be considered alone. It presents an overview of the consolidated results and analysis of the financial statements by fund, highlighting important trends and significant changes.

2. The financial highlights, the audited financial statements and the report of the Board of Auditors, along with the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its sixty-first session.

B. Overview

3. For UNHCR, 2005 was the most challenging year financially since the inception of the unified budget in 2000. The gap between total funds available 1 for the Annual Programme Fund and the budget approved by the Executive Committee was $102.2 million in 2005, compared to $28.9 million in 2004. The gap in 2005 is the largest since the inception of the unified budget. The funding level of the annual programme budget in 2005 was 89 per cent, compared to 97 per cent in 2004. Figure I provides a comparison of total budget, funds available, overall expenditures and fund balances for the past five years for the Annual Programme Fund.

4. At the beginning of 2005 as a precaution against potential shortfalls in the Annual Programme Fund, programme budgets were capped (i.e., a reduction in spending authority) at 92.5 per cent and non-staff administrative costs budgets were capped at 90 per cent. However, this initial capping proved insufficient to offset currency exchange rate losses due to the strengthening of the United States dollar against all major currencies in 2005. As such, during the last quarter of 2005, spending authority for the field and headquarters was further reduced by 5 per cent and 10 per cent, respectively. The net effect of the capping and reduction in spending authority brought the total caps on the programme budget to 88 per cent and on non-staff administrative cost budgets to 85 per cent, or a non-implementation of activities amounting to $78 million.

5. Despite these measures and careful management of expenditures in relation to total funds available, UNHCR ended 2005 by having to borrow $12.2 million from the Working Capital and Guarantee Fund.

6. Funds available for the Supplementary Programme Fund in 2005 were $317.2 million, compared to $197.5 million in 2004, representing a funding level of 77 per cent in 2005 and 71 per cent in 2004. Figure II provides a comparison of total budget, funds available and overall expenditures for the past five years for the Supplementary Programme Fund.

---

1 Total funds available consist of voluntary contributions, interest and miscellaneous income, currency exchange adjustments, transfers and adjustments, and beginning fund balances.
7. Total funds available for the annual programme and supplementary programme budgets exceeded total expenditures by $66.4 million, compared to $65 million in 2004 and $98 million in 2003. In the past five years, the excess of total funds available over total expenditures for the combined annual programme and supplementary programme budgets has ranged from $49.5 million to $98 million. Figure III provides a comparison of total budget, funds available and overall expenditures for the Annual Programme Fund and the Supplementary Programme Fund for the past five years.

Figure I
Comparative figures for the Annual Programme Fund
Figure II
Comparative figures for the Supplementary Programme Fund

![Graph showing comparative figures for the Supplementary Programme Fund]

Figure III
Combined figures, Annual Programme Fund and Supplementary Programme Fund

![Graph showing combined figures for Annual Programme Fund and Supplementary Programme Fund]
C. Annual Programme Fund

Voluntary contributions

8. In 2005, against an annual programme budget of $945.8 million, voluntary contributions for the Annual Programme Fund, including operational reserve category II, totalled $798.5 million (84 per cent), compared to $793.9 million (86 per cent) in 2004 and $652.6 million (81 per cent) in 2003. This represents a marginal increase in voluntary contributions to the annual programme budget of $4.6 million (or 1 per cent) from 2004, while the budget for the annual programme increased from $922.9 million in 2004 to $945.8 million in 2005.

9. Additional income was derived from miscellaneous sources, such as currency exchange adjustments, interest income, inter-fund transfers and other adjustments.

Miscellaneous income: currency exchange adjustments

10. In 2005, currency exchange adjustments resulted in a loss of $36 million, compared to gains of $6.9 million in 2004 and $41.5 million in 2003. The loss of $36 million consists of a net realized loss of $17 million from contributions, a net unrealized loss of $24.5 million from the revaluation of cash, contributions receivable, accounts receivable and accounts payable during and at the end of the year, and a realized gain of $5.5 million from transactions that were settled during the year in accordance with the United Nations operational rates of exchange in effect at the time of the transaction.

11. The significant loss from currency exchange adjustments in 2005 compared to 2004 is attributable principally to the strengthening of the United States dollar in 2005. At the beginning of 2005, the general consensus market view was that the dollar would continue its multi-year depreciation, yet the United States dollar embarked almost immediately upon a recovery that carried it to double-digit gains against almost all other major currencies. Table 1 provides an overview of changes in the major currencies against the United States dollar in 2005.

Table 1
Changes in major currencies against the United States dollar in 2005

<table>
<thead>
<tr>
<th>Currency</th>
<th>31 December 2005</th>
<th>Year ago</th>
<th>Percentage change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australian dollar</td>
<td>1.37</td>
<td>1.291</td>
<td>-6.1</td>
</tr>
<tr>
<td>Canadian dollar</td>
<td>1.17</td>
<td>1.22</td>
<td>4.1</td>
</tr>
<tr>
<td>Danish kroner</td>
<td>6.3</td>
<td>5.48</td>
<td>-15.0</td>
</tr>
<tr>
<td>Japanese yen</td>
<td>117</td>
<td>104</td>
<td>-12.5</td>
</tr>
<tr>
<td>Norwegian kroner</td>
<td>6.77</td>
<td>6.08</td>
<td>-11.3</td>
</tr>
<tr>
<td>Swedish krona</td>
<td>7.96</td>
<td>6.61</td>
<td>-20.4</td>
</tr>
<tr>
<td>Swiss franc</td>
<td>1.31</td>
<td>1.13</td>
<td>-15.9</td>
</tr>
<tr>
<td>United Kingdom pounds</td>
<td>0.581</td>
<td>0.522</td>
<td>-11.3</td>
</tr>
<tr>
<td>Euro area</td>
<td>0.845</td>
<td>0.737</td>
<td>-14.7</td>
</tr>
</tbody>
</table>
12. In 2005, approximately 40 per cent of the organization’s voluntary contributions were denominated in United States dollars, 30 per cent in euros, 8 per cent in Swedish kronor, 6 per cent in Norwegian kroner, 5 per cent in Danish kroner, 5 per cent in pounds sterling and the remaining 6 per cent in other major currencies. Conscious of the volatility of the currency exchange markets, the significant risk that unanticipated exchange rate changes have on operations and the time lag between the recording of pledges and cash receipt, management will continue to assess and manage the risks posed by volatile currency fluctuations.

Miscellaneous income: interest income

13. The organization earns interest income primarily from the cash and term deposit balances that it maintains throughout the year. In 2005, interest income was $2.3 million, compared to $1.8 million in 2004, representing an increase of $0.5 million. This reflects the slight increase in short-term interest rates.

Expenditures

14. In 2005, expenditures under the Annual Programme Fund were $835.9 million, compared to $869.7 million in 2004, representing a decrease of $33.8 million (or 4 per cent) from 2004. This reflects the efforts made to contain expenditures within total funds available, as discussed in paragraph 4 above. Total expenditures for 2005 accounted for 99 per cent of total funds available for the Annual Programme Fund, including the borrowing of $12.2 million from the Working Capital and Guarantee Fund. This required close management to ensure that expenditures remained within total funds available and borrowings from the Working Capital and Guarantee Fund were within the statutory limits.

Reserves and fund balances

15. The reserves and fund balances for the Annual Programme Fund for 2005 amounted to $7.7 million (all earmarked) including the borrowing of $12.2 million from the Working Capital and Guarantee Fund, compared to $24.3 million (all earmarked) in 2004. Without the borrowing, the fund balance would have been negative ($4.5 million). The year-end fund balance for the Annual Programme Fund is the lowest level since 1997 and represents less than one week’s expenditure for the organization; this reflects the increasing gap between the budget approved by the Executive Committee and total funds available.

Cash balances

16. At the end of 2005, total cash available for the Annual Programme Fund was $6.6 million (including the borrowing of $12.2 million from the Working Capital and Guarantee Fund), compared to $41.4 million in 2004. This represents a significant decline in the liquidity of the Annual Programme Fund.
D. Supplementary Programme Fund

Voluntary contributions

17. In 2005, against a supplementary programme budget of $412.2 million, voluntary contributions for the Supplementary Programme Fund totalled $287.5 million (70 per cent), compared to $158.3 million (57 per cent) in 2004 and $268.2 million (81 per cent) in 2003, representing an increase of $129.2 million (or 82 per cent) from 2004. Voluntary contributions for the supplementary programme budget increased to 26 per cent of total voluntary contributions for the combined annual programme and supplementary programme budgets in 2005, compared to 17 per cent in 2004 and 29 per cent in 2003.

18. The significant increase in funding for the 2005 supplementary programme budget, an increase of almost 50 per cent from 2004, is principally attributable to many more situations requiring the creation of a supplementary programme in 2005 (see fig. II). New and major supplementary programmes in 2005 included those on emergency assistance to Sudanese refugees in eastern Chad and Darfur; the return of Sudanese refugees to and their reintegration into southern Sudan; the Indian Ocean tsunami emergency; the repatriation and reintegration of Burundian refugees; and the South Asia earthquake.

Reserves and fund balances

19. The reserves and fund balances for the Supplementary Programme Fund for 2005 amounted to $58.7 million (all earmarked), compared to $40.7 million (all earmarked) in 2004. The increase is attributable to the additional supplementary programmes created in 2005.

Cash balances

20. At the end of 2005, total cash available for the Supplementary Programme Fund was $57.7 million, compared to $31.6 million in 2004.

E. Unified budget (excluding the United Nations regular budget and the Junior Professional Officers programme)

Voluntary contributions

21. In 2005, against a revised total budget of $1,358.0 million (excluding the United Nations regular budget and Junior Professional Officers programme), voluntary contributions reached $1,086 million, compared to $952.2 million in 2004, representing an increase of $133.8 million (or 14 per cent) from 2004. Almost all of the increase was attributable to the Supplementary Programme Fund.

Expenditures

22. In 2005, total expenditures for programmed activities under the unified budget (excluding the United Nations regular budget and Junior Professional Officers programme) amounted to $1,094.4, compared to $1,026.5 in 2004, representing an increase of $67.6 million (or 7 per cent) from 2004 (see fig. III). The combined expenditures of the Annual Programme Fund and the Supplementary Programme Fund were 94 per cent of total funds available in 2005 and 2004.
Reserves and fund balances

23. The total reserves and fund balances of the organization for 2005 amounted to $133.3 million, comprised of $37.8 million for the Working Capital and Guarantee Fund, $7.7 million for the Annual Programme Fund (all earmarked) which included the borrowing of $12.2 million from the Working Capital and Guarantee Fund, $58.7 million for the Supplementary Programme Fund (all earmarked), $7.4 million for Junior Professional Officers programme and $20.9 million for the Medical Insurance Plan.

24. The total reserves and fund balances of the organization for 2004 amounted to $141.7 million, comprised of $50 million for the Working Capital and Guarantee Fund, $24.3 million for the Annual Programme Fund (all earmarked), $40.7 million for the Supplementary Programme Fund (all earmarked), $8.5 million for Junior Professional Officers programme and $18.2 million for the Medical Insurance Plan.

25. The decrease in reserves and fund balances to $133.3 million at year-end 2005 compared to $141.7 million at year-end 2004 is principally attributable to the large currency exchange loss of $36 million in 2005. Reserves and fund balances available for programme activities amounted to $105.0 million (reserves and fund balances for the Working Capital and Guarantee Fund, Annual Programme Fund and Supplementary Programme Fund). This represents five weeks of expenditure for the organization and reflects the continued delicate balance between operational needs and the availability of funds.

Cash balances

26. At the end of 2005, total cash resources decreased to $133.3 million, from $147.1 million in 2004, compared to $191.7 million in 2003.

Cost structure of the unified budget (breakdown)

27. The cost structure of the unified budget (in terms of relative share of management and administration, programme support and programme) has remained stable over the past five years. The share of management and administration has remained low.

Table 2

Cost structure of the unified budget, excluding contributions from the United Nations regular budget

<table>
<thead>
<tr>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
</tr>
<tr>
<td>Management and administration</td>
</tr>
<tr>
<td>Programme support</td>
</tr>
<tr>
<td>Programme</td>
</tr>
</tbody>
</table>
Implementing partner expenditures

28. In 2005, UNHCR disbursed a total of $324 million, or 30 per cent of programmed expenditures, through implementing partners. This compares with $329 million (or 32 per cent) in 2004 and $304.6 million (or 32 per cent) in 2003. The relative share of programme funds disbursed through implementing partners has remained stable.

Unfunded liabilities

29. In 2005, the liabilities for after-service health insurance, accrued leave and termination benefits were $417 million, compared to $336 million in 2004 and $290 million in 2003. These increasing liabilities are unfunded. In order to assess possible options for funding the liabilities, the organization is awaiting a report from the United Nations Secretariat, to be submitted to the General Assembly in 2006, on possible measures for funding these liabilities over time. UNHCR has also been discussing the matter with other United Nations organizations that have unfunded liabilities with a view to formulating a comprehensive approach to the issue.

30. For voluntarily funded organizations such as UNHCR, unfunded post-retirement benefits could mean enormous termination costs, with the ensuing risk of serious financial jeopardy. This issue requires immediate attention.

Unliquidated obligations

31. Owing to better planning and close monitoring, the percentage of unliquidated obligations compared to total programmed activities has continued to decrease steadily, despite a considerable increase in activities. At the end of 2005, unliquidated obligations were $81.5 million, or 7.2 per cent of total programmed activity, compared to $91.5 million (or 8.7 per cent) in 2004, and $85.3 million (or 9.0 per cent) in 2003.

Cancellation of prior years’ obligations

32. Cancellations of prior years’ obligations amounted to $15.1 million (or 16.5 per cent) of prior years’ unliquidated obligations in 2005, compared to $17.5 million (or 20 per cent) in 2004, and $18 million (or 23 per cent) in 2003. Management continues to pay close attention to the amounts recorded as unliquidated obligations throughout the year.

Central Emergency Revolving Fund

33. During 2005, the organization borrowed $10.0 million from the Central Emergency Revolving Fund. The amount remains outstanding at year end. The Fund was created in 1992 by the General Assembly for use by operational organizations in the early stages of emergencies.
F. Other items of interest

Governance structures, principles and accountability

34. In line with General Assembly resolutions 57/278 A of 20 December 2002 and 59/264 A of 23 December 2004, in which the Assembly requested the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations system, reference is made to document EC/57/SC/CRP.3, prepared for the thirty-fifth meeting of the Standing Committee (7-9 March 2006).
# Annex

## Financial highlights — five-year summary

(Millions of United States dollars)

<table>
<thead>
<tr>
<th>Annual programme</th>
<th>Supplementary programme</th>
<th>Other funds</th>
<th>Total</th>
<th>Annual programme</th>
<th>Supplementary programme</th>
<th>Other funds</th>
<th>Total</th>
<th>Annual programme</th>
<th>Supplementary programme</th>
<th>Other funds</th>
<th>Total</th>
<th>Annual programme</th>
<th>Supplementary programme</th>
<th>Other funds</th>
<th>Total</th>
<th>Annual programme</th>
<th>Supplementary programme</th>
<th>Other funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget</strong></td>
<td>782.1</td>
<td>117.1</td>
<td>26.2</td>
<td>925.4</td>
<td>801.7</td>
<td>228.1</td>
<td>27.1</td>
<td>1 056.9</td>
<td>809.1</td>
<td>330.6</td>
<td>38.6</td>
<td>1 176.3</td>
<td>922.9</td>
<td>278.0</td>
<td>37.9</td>
<td>1 238.8</td>
<td>945.5</td>
<td>412.2</td>
<td>49.6</td>
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<tr>
<td><strong>Total funds available</strong></td>
<td>721.3</td>
<td>144.7</td>
<td>85.9</td>
<td>951.9</td>
<td>729.2</td>
<td>218.5</td>
<td>101.5</td>
<td>1 049.2</td>
<td>763.3</td>
<td>282.1</td>
<td>111.2</td>
<td>1 156.6</td>
<td>894.0</td>
<td>197.5</td>
<td>115.5</td>
<td>1 207.0</td>
<td>843.6</td>
<td>317.2</td>
<td>117.2</td>
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<tr>
<td>Income — voluntary contributions</td>
<td>634.7</td>
<td>135.3</td>
<td>29.6</td>
<td>799.6</td>
<td>621.9</td>
<td>185.2</td>
<td>29.7</td>
<td>836.8</td>
<td>652.6</td>
<td>268.2</td>
<td>36.2</td>
<td>957.0</td>
<td>793.9</td>
<td>158.3</td>
<td>37.8</td>
<td>990.0</td>
<td>798.5</td>
<td>287.5</td>
<td>48.9</td>
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<td>Income and miscellaneous income</td>
<td>2.2</td>
<td>—</td>
<td>7.2</td>
<td>9.4</td>
<td>4.0</td>
<td>—</td>
<td>6.2</td>
<td>10.2</td>
<td>5.0</td>
<td>—</td>
<td>5.9</td>
<td>10.9</td>
<td>4.4</td>
<td>—</td>
<td>5.7</td>
<td>10.1</td>
<td>6.3</td>
<td>—</td>
<td>7.2</td>
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<tr>
<td>Currency exchange adjustment</td>
<td>(14.0)</td>
<td>—</td>
<td>(14.0)</td>
<td>31.6</td>
<td>0.6</td>
<td>—</td>
<td>32.2</td>
<td>39.9</td>
<td>1.6</td>
<td>—</td>
<td>41.5</td>
<td>6.9</td>
<td>4.1</td>
<td>—</td>
<td>6.9</td>
<td>—</td>
<td>— (36.0)</td>
<td>(36.0)</td>
<td>—</td>
</tr>
<tr>
<td>Transfers and adjustments</td>
<td>44.8</td>
<td>21.9 (18.4)</td>
<td>28.5</td>
<td>79.9</td>
<td>38.0</td>
<td>(16.2)</td>
<td>9.3</td>
<td>47.3</td>
<td>34.7</td>
<td>(6.1)</td>
<td>(1.2)</td>
<td>37.4</td>
<td>39.3</td>
<td>—</td>
<td>39.3</td>
<td>67.2</td>
<td>23.5 (17.4)</td>
<td>40.9</td>
<td>23.5</td>
</tr>
<tr>
<td>Beginning fund balance</td>
<td>53.6</td>
<td>7.3</td>
<td>67.5</td>
<td>128.4</td>
<td>43.7</td>
<td>48.9</td>
<td>56.3</td>
<td>148.9</td>
<td>31.1</td>
<td>18.4</td>
<td>70.3</td>
<td>119.8</td>
<td>48.5</td>
<td>49.5</td>
<td>73.0</td>
<td>171.0</td>
<td>24.3</td>
<td>40.7</td>
<td>76.7</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>677.6</td>
<td>95.8</td>
<td>29.6</td>
<td>803.0</td>
<td>698.1</td>
<td>200.1</td>
<td>31.2</td>
<td>929.4</td>
<td>714.8</td>
<td>232.6</td>
<td>38.2</td>
<td>985.6</td>
<td>809.7</td>
<td>156.8</td>
<td>38.8</td>
<td>1 065.3</td>
<td>835.9</td>
<td>258.5</td>
<td>50.3</td>
</tr>
<tr>
<td>Management and administration</td>
<td>34.8</td>
<td>—</td>
<td>20.4</td>
<td>55.2</td>
<td>36.4</td>
<td>—</td>
<td>21.0</td>
<td>57.4</td>
<td>43.1</td>
<td>—</td>
<td>28.2</td>
<td>71.3</td>
<td>47.9</td>
<td>—</td>
<td>27.7</td>
<td>75.6</td>
<td>47.0</td>
<td>—</td>
<td>38.5</td>
</tr>
<tr>
<td>Programme support</td>
<td>181.8</td>
<td>6.2</td>
<td>—</td>
<td>188.0</td>
<td>186.5</td>
<td>12.2</td>
<td>—</td>
<td>198.7</td>
<td>190.3</td>
<td>18.9</td>
<td>—</td>
<td>218.2</td>
<td>229.8</td>
<td>19.4</td>
<td>—</td>
<td>249.2</td>
<td>237.2</td>
<td>26.1</td>
<td>—</td>
</tr>
<tr>
<td>Programme</td>
<td>461.0</td>
<td>89.6</td>
<td>9.2</td>
<td>559.8</td>
<td>475.2</td>
<td>187.9</td>
<td>10.2</td>
<td>673.3</td>
<td>472.4</td>
<td>213.7</td>
<td>10.0</td>
<td>696.1</td>
<td>592.0</td>
<td>137.4</td>
<td>11.1</td>
<td>740.5</td>
<td>551.7</td>
<td>232.4</td>
<td>11.8</td>
</tr>
<tr>
<td>Reserves and fund balance</td>
<td>43.7</td>
<td>48.9</td>
<td>56.3</td>
<td>148.9</td>
<td>31.1</td>
<td>18.4</td>
<td>70.3</td>
<td>119.8</td>
<td>48.5</td>
<td>49.5</td>
<td>73.0</td>
<td>171.0</td>
<td>24.3</td>
<td>40.7</td>
<td>76.7</td>
<td>141.7</td>
<td>7.7</td>
<td>58.7</td>
<td>66.9</td>
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<tr>
<td>Loan from working capital</td>
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<td>—</td>
<td>12.0</td>
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<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
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<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Cash and term deposits</td>
<td>31.0</td>
<td>54.8</td>
<td>54.7</td>
<td>140.5</td>
<td>41.5</td>
<td>28.3</td>
<td>68.9</td>
<td>138.7</td>
<td>62.5</td>
<td>57.0</td>
<td>72.2</td>
<td>191.7</td>
<td>41.4</td>
<td>31.6</td>
<td>74.2</td>
<td>147.2</td>
<td>6.6</td>
<td>57.7</td>
<td>69.0</td>
</tr>
<tr>
<td>Unliquidated obligations</td>
<td>50.6</td>
<td>23.4</td>
<td>0.2</td>
<td>74.2</td>
<td>49.3</td>
<td>29.0</td>
<td>0.2</td>
<td>78.5</td>
<td>50.9</td>
<td>34.2</td>
<td>0.2</td>
<td>85.3</td>
<td>69.3</td>
<td>22.2</td>
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<td>91.5</td>
<td>47.5</td>
<td>30.6</td>
<td>3.2</td>
</tr>
<tr>
<td>Cancellation of previous years</td>
<td>17.7</td>
<td>2.2</td>
<td>0.1</td>
<td>20.0</td>
<td>11.4</td>
<td>1.5</td>
<td>0.2</td>
<td>13.1</td>
<td>11.4</td>
<td>6.4</td>
<td>0.2</td>
<td>18.0</td>
<td>10.8</td>
<td>6.7</td>
<td>—</td>
<td>17.5</td>
<td>13.3</td>
<td>1.8</td>
<td>—</td>
</tr>
</tbody>
</table>

* Includes the Working Capital and Guarantee Fund, Medical Insurance Plan and Junior Professional Officers Fund. Restated to include United Nations regular budgetary funds.
Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the Office of the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2005. The Board has also reviewed the operations of the voluntary funds administered by the High Commissioner at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) at Geneva and at seven field offices.

The Board’s main findings are as follows:

(a) For amounts paid to implementing partners in 2005, totalling $340 million, reported in the financial statements as at 31 December 2005, no audit certificate was available at UNHCR and therefore at the time when the financial statements for 2005 were prepared and signed, UNHCR did not have reasonable assurance on the proper use of funds disbursed to them;

(b) With an excess of expenditure over income at year-end amounting to $32 million, the financial position of UNHCR had weakened. A contributing factor was the appreciation of the United States dollar during the course of the year by 15 per cent against other major donor currencies that resulted in a foreign exchange currency adjustment of $36 million loss (even if over a longer period, from 1991 to 2005, the foreign exchange impact resulted in a gain amounting to $42.2 million);

(c) For the past six years also, expenditure was higher than income and the financial position of UNHCR may raise questions as to its ability to continue this trend. The Board is concerned about the sustainability of expenditure vis-à-vis income evolution;

(d) There were still 113 staff in between assignments, on average for six months, representing a significant cost for the organization;

(e) UNHCR lacked efficient tools for its treasury information and its cash forecasting, limiting its possibility of managing its Treasury in the best possible way;

(f) There was no formalized foreign-exchange risk policy. The restricted foreign-exchange risk policy of UNHCR was based on the governance structure of voluntary contributions and recording pledges as income. UNHCR faces a global exposure as payments and receipts are not made in the same currencies and at the same period. UNHCR had no strategies to cover this gap but considered it did need to further formalize a comprehensive foreign-exchange risk policy;

(g) Completed travels were posted as unliquidated obligations at year-end and had not been settled six months after their completion;

(h) The amounts in previous-year subprojects covered by audit certificates increased from 53 per cent in mid-June 2005 to 67 per cent in mid-June 2006;

(i) UNHCR had not completely phased out the use of “project staff” by the deadline set in 2001 for it to do so;
(j) For fund-raising activities, UNHCR devoted insufficient resources to income-generating activities, unlike other successful United Nations organizations in that field. UNHCR did not properly define or monitor performance indicators for fund-raising activities;

(k) UNHCR signed agreements that are not in compliance with United Nations rules for staff, suppliers and audit arrangements;

(l) The UNHCR internal audit service did not devote all the agreed resources to the audit of UNHCR;

(m) For tsunami-related operations, the needs assessment could not be properly conducted and therefore UNHCR could not spend all the resources it had requested, or stored items that it had purchased in excess;

(n) The UNHCR procurement service had little information on procurement conducted by field offices and implementing partners;

(o) Some staff in the procurement service had been working there for more than 10 years.

The Board made recommendations to improve financial management and reporting and programme management in respect of the above findings and of a number of less significant issues. UNHCR has actively responded to most recommendations, although some have not yet been implemented. By May 2006, the Administration planned to implement a number of appropriate remedies.

A list of the Board’s main recommendations is provided in paragraph 12 of the present report.
A. Introduction

1. The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2005, in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 2005 had been incurred for the purposes approved by the Executive Committee; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the voluntary funds administered by the High Commissioner for Refugees presented fairly the financial position as at 31 December 2005 and the results of operations for the year ended in accordance with the United Nations System Accounting Standards. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under United Nations financial regulation 7.5 and article 11.4 of the Financial Rules for voluntary funds administered by the High Commissioner for Refugees, principally on the management of fund-raising, treasury and internal audit. The audit was carried out at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) in Geneva and at its offices in the Democratic Republic of the Congo, the United States of America (Washington, D.C.), India, the People’s Republic of China, Japan, Indonesia and Sri Lanka for the same period.

4. The General Assembly requested the Board to follow up on previous recommendations and to report to it accordingly. These matters are addressed in paragraphs 8 to 11 below.

5. The Board continued its practice of reporting the results of specific audits through management letters containing audit findings and recommendations to the Administration. This practice allowed an ongoing dialogue with the Administration.

6. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board’s observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

7. A summary of the Board’s main recommendations is contained in paragraph 12 below. Its detailed findings are discussed in paragraphs 14 to 284.
1. **Previous recommendations not fully implemented**

   **Year ended 31 December 2004**

   8. For the year ended 31 December 2004 (see A/60/5/Add.5), of a total of 64 recommendations, 19 (30 per cent) had been implemented by May 2006, 39 (61 per cent) were under implementation and six (5 per cent) remained unimplemented. The comments of the Board have been summarized in the annex to the present chapter.

   9. The Board invites the Administration to assign specific responsibility and establish an achievable time frame for the execution of previous recommendations that have not yet been fully implemented, as requested by the General Assembly in paragraph 8 of its resolution 59/264.

   **Ageing of previous recommendations**

   10. The Board evaluated the ageing of its previous recommendations that were not yet fully implemented, as requested by the Advisory Committee on Administrative and Budgetary Questions (see A/59/736, para. 8 and A/60/387, paras. 12 and 20).

   11. Of the 45 recommendations not yet fully implemented, 36 (80 per cent) relate to 2004; 6 (13 per cent) to 2003; one (2 per cent) to 2002; and one (2 per cent) to 1996. The Board’s further comments on these specific outstanding recommendations are addressed elsewhere in the present report.

2. **Main recommendations**

   12. The Board’s main recommendations are that UNHCR:

   (a) **Implement a strategy to increase its reserves** (para. 40);

   (b) **Automate process and control including risk-management functionalities as part of the Enterprise Resource Planning system** (para. 58);

   (c) **Enhance its Treasury forecasts** (para. 69);

   (d) **Develop strategies and guidelines to cover its foreign exchange risk** (para. 82);

   (e) **Apply proper segregation of duties between transaction execution, confirmation, recording, reporting and control and for banking management** (para. 89);

   (f) **Clear the unliquidated obligations for completed travel in a timely manner** (para. 92);

   (g) **Review the timetable for the submission of audit certificates, in order to secure reasonable assurance on the reported use of funds by implementing partners prior to the final audit of its financial statements** (para. 118);

   (h) **Review its priorities in order to ensure that sufficient resources are devoted to income-generating activities, with a view to increasing the fund-raising income** (para. 134);

   (i) **The UNHCR Audit Service of the Office of Internal Oversight Services ensure that resources funded by UNHCR are actually available and**
allocated to the provision of internal audit services to UNHCR, in compliance with the memorandum of understanding signed in 2001 (para. 188);

(j) Conduct an evaluation of its tsunami operations with a view to applying lessons learned to future operations concerning natural disasters (para. 225);

(k) Improve its knowledge of procurement activities throughout the organization (para. 260);

(l) Improve the rotation and mobility of staff involved in procurement functions, in line with best practices (para. 280).


B. Special requests from the General Assembly and the Advisory Committee on Administrative and Budgetary Questions

Biennial cycle

14. The Advisory Committee on Administrative and Budgetary Questions had concurred (see A/AC.96/992/Add.2 of 27 September 2004) with the past recommendation of the General Assembly, reiterated by the Joint Inspection Unit, that UNHCR should modify its programme budget and external audit cycles from annual to biennial, in alignment with the United Nations regular budget (see JIU/REP/2004/4). Following a report by the Office of the United Nations High Commissioner for Refugees (EC/55/SC/CRP.20 of 30 August 2005), the Executive Committee of UNHCR decided, at its fifty-sixth session, to move to a biennial programme/budget cycle as of the biennium 2008-2009 and requested UNHCR to begin the necessary preparatory work, including a revision of its Financial Rules, for preliminary consideration at the thirty-ninth meeting of the Standing Committee (July 2007).

15. The Board noted that the proposed implementation by the United Nations of the International Public Sector Accounting Standards would require an annual accounting cycle. The Board encourages UNHCR to consider any impact such a development may have on its budgeting process.

Regular budget

16. In its resolution 58/153 of 22 December 2003, the General Assembly recalled paragraph 20 of the statute of the Office of the High Commissioner (“The Office of the High Commissioner shall be financed under the budget of the United Nations”) and called for its application. In 2004, the United Nations regular budget met 37 per cent of UNHCR management and administration costs and 8 per cent of its programme support costs. The management and administration costs cover the organizational units, whose primary function is the maintenance of the identity and direction of UNHCR and the welfare and security of its staff, including the units that carry out the functions of executive direction, organizational policy and evaluation, external relations, information and administration.
17. In 2005, there was an improvement in the effort to increase the regular budget share of UNHCR funding with figures amounting respectively to 45 per cent of management and administration costs instead of 37 per cent, and 14.9 per cent of programme support costs, instead of eight per cent (see note 5 to the financial statements). This increase was, however, due to the provision of an amount of $5.13 million from the regular budget to cover the enhancement of security measures at UNHCR headquarters. If this amount is discounted, the balance still represents an improvement, but a less significant one. UNHCR explained in response to the Board’s previous report that it agreed with the United Nations Secretariat that the gradual increase in the regular budget share of its funding should continue until paragraph 20 of the statute was fully implemented.

Governance

18. The Board noted in its previous report that the General Assembly, in paragraph 6 of its resolution 57/278 of 20 December 2002, had requested the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations system. The disclosure of governance structures, principles and accountability in the financial statements is a United Nations system-wide issue, which has been referred to the Task Force on Accounting Standards by the High-Level Committee on Management of the United Nations System Chief Executives Board for Coordination for consideration, with a view to providing guidance to all United Nations agencies. UNHCR awaits the inter-agency conclusions and, in the interim, has for the second time mentioned in the financial report (chap. I of the present document) that it has undertaken to review governance issues. It has done so through an independent review of the senior management structure contracted to a Geneva-based consultancy, the report of which was considered by the Standing Committee at its March 2006 session.

19. The Board noted that at last these issues would be covered by the comprehensive review of governance arrangements conducted in response to decisions of the September 2005 World Summit (see A/60/568).

Staff in between assignments

20. The Advisory Committee on Administrative and Budgetary Questions stated in paragraph 9 of its report of 28 September 2005 (A/60/387):

“With regard to UNHCR ‘staff in between assignments’, the Advisory Committee notes that the Board has made specific recommendations in its previous report concerning the practice of retaining staff members who were without assignment after the expiration of their standard assignment, on special leave with full pay ... The Committee had requested UNHCR to take urgent action to comply with the recommendations of the Board. Upon enquiry, the Board informed the Committee that follow-up in this respect would be forthcoming. The Committee looks forward to an update on the situation of staff in between assignments in the Board’s follow-up report.”

1 The General Assembly reiterated its request in its resolution 59/264 of 23 December 2004.
21. UNHCR reported that the number of staff in between assignments was as displayed in the table below and had decreased by 40 per cent since 2003 (from a total of 187 to 113 in the Professional category).

Table 1
**Number and cost of staff in between assignments**

<table>
<thead>
<tr>
<th>Grade</th>
<th>2003</th>
<th>%</th>
<th>2004</th>
<th>%</th>
<th>2005</th>
<th>%</th>
<th>2003-2005 (percentage)</th>
</tr>
</thead>
<tbody>
<tr>
<td>D-1</td>
<td>7</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>4</td>
<td>-29</td>
</tr>
<tr>
<td>P-5</td>
<td>32</td>
<td>17</td>
<td>24</td>
<td>16</td>
<td>21</td>
<td>21</td>
<td>-25</td>
</tr>
<tr>
<td>P-4</td>
<td>75</td>
<td>40</td>
<td>36</td>
<td>24</td>
<td>42</td>
<td>42</td>
<td>-37</td>
</tr>
<tr>
<td>P-3</td>
<td>58</td>
<td>31</td>
<td>84</td>
<td>56</td>
<td>33</td>
<td>29</td>
<td>-43</td>
</tr>
<tr>
<td>P-2</td>
<td>15</td>
<td>8</td>
<td>3</td>
<td>2</td>
<td>4</td>
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<td>-73</td>
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<tr>
<td>Total</td>
<td>187</td>
<td></td>
<td>150</td>
<td></td>
<td>113</td>
<td></td>
<td>-40</td>
</tr>
</tbody>
</table>

P-4 step VI average cost if gross salary used 8 558 616.00 6 865 200.00 5 171 784.00 -40

P-4 step VI gross salary 91 536

_Source: UNHCR._

22. On average, staff in between assignments were without assignment for six months. Using an average salary (P-4, step VI gross), the estimated cost for the organization of staff in between assignments has diminished but remains high: $8.5 million in 2003 and $5 million in 2005.

23. **The Board reiterates its recommendation made in its 2003 report that UNHCR implement a strict “staff in between assignments” policy, with a view to providing every staff member with a full-time assignment in order to limit the cost for the organization.**

24. UNHCR adopted new rules of procedure and procedural guidelines of the Appointment, Postings and Promotions Board (APPB), which address the situation of staff members who are without posts for a protracted period. These new rules, which entered into force in November 2003, incorporate provisions for the Administration to make demonstrated effort to identify suitable posts for staff in between assignment (paras. 99-110). These rules were reinforced in May 2006: staff members are required to apply for posts in the two biannual compendia prior to the expiry of their standard assignment or in the first compendium following the discontinuation or reclassification of the post they are encumbering. In a letter to all staff on 8 March 2006, the High Commissioner assigned to the organization the objective of ensuring “that staff members without assignments are offered posts corresponding to their grades and competency profiles”.

17
Oversight Committee

25. In its 2004 report (A/59/400), the Advisory Committee on Administrative and Budgetary Questions indicated that the administrations should continue to introduce and strengthen effective monitoring tools as well as to assign responsibility at the highest level of their management structure for implementation and follow-up of the Board’s recommendations. At UNHCR this is done mainly through the UNHCR Oversight Committee.

26. In its 2005 report (A/60/5/Add.5), the Board concluded that the Oversight Committee played a useful role within the management structure, but did not constitute an independent audit committee that could operate parallel to it. UNHCR planned to review the activities of the Oversight Committee to keep them in line with audit oversight arrangements at the United Nations Secretariat. This should be done following the comprehensive review of oversight mentioned above.

C. Detailed findings and recommendations

1. Financial overview

27. Table 2 provides the figures of the statement on income and expenditure and changes in reserves and fund balances over the past five years. The expenditure increased to $1.14 billion in 2005, including that funded by a contribution from the United Nations regular budget (a 7 per cent increase), while income amounted to $1.11 billion (a 10 per cent variance). With a deficit of $32 million, the financial situation of UNHCR has deteriorated again. This was mainly due, as explained below (paras. 78-82), to a currency exchange loss of $36 million. Reserves at year-end decreased to $133 million. Reserves at year-end reached 1.4 months of expenditure, compared to an average of 1.9 months for the period from 2000 until 2005.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total income</th>
<th>Total expenditure (on an accrual basis)</th>
<th>Excess (shortfall) of income over expenditure</th>
<th>Prior-year adjustments</th>
<th>Reserve and fund balances end of year</th>
<th>Reserves/expenditures/months</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>710</td>
<td>784</td>
<td>-74</td>
<td>57</td>
<td>128</td>
<td>2.0</td>
</tr>
<tr>
<td>2001</td>
<td>775</td>
<td>783</td>
<td>-8</td>
<td>29</td>
<td>149</td>
<td>2.3</td>
</tr>
<tr>
<td>2002</td>
<td>858</td>
<td>908</td>
<td>-50</td>
<td>21</td>
<td>120</td>
<td>1.6</td>
</tr>
<tr>
<td>2003</td>
<td>1,006</td>
<td>985</td>
<td>21</td>
<td>30</td>
<td>171</td>
<td>2.1</td>
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<tr>
<td>2004</td>
<td>1,007</td>
<td>1,065</td>
<td>-58</td>
<td>29</td>
<td>142</td>
<td>1.6</td>
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<tr>
<td>2005</td>
<td>1,112</td>
<td>1,144</td>
<td>-32</td>
<td>23</td>
<td>133</td>
<td>1.4</td>
</tr>
</tbody>
</table>

* Includes adjustments to prior-year contributions and expenditure and cancellations of prior-year obligations.
28. The most significant increases were recorded under staff costs, which rose by 13.5 per cent after a 21.6 per cent increase in 2004 (notably temporary posts, which increased by 32.5 per cent). UNHCR explained that the increase in the number of staff was due to the need to have more protection and security staff in the field and that a reason for staff costs unique to UNHCR was the fact that a significant percentage (over 44%) of staff were assigned to hardship duty stations, resulting in much higher staff costs due to more frequent rotation, special leave, shorter periods between home leave, etc.

29. When reviewing the evolution of staffing since January 2004, the Board noted that, with a total of 6,661 posts (5,500 regular staff members, 1,059 short-term staff and 102 Junior Professional Officers) as at 1 January 2006, the overall UNHCR staffing level had increased by 13 per cent since January 2004. UNHCR also explained the increase by the regularization of project staff and the regularization of temporary assistance, which concerned almost 1,000 staff in aggregate.

30. The increasing staff costs have, moreover, been identified by UNHCR as one of the main structural causes for the deterioration of its financial position, together with the declining share of implementing partners in overall programme implementation, declining fund balances and the high costs incurred by the localization of UNHCR headquarters in Geneva, to which the negative impact of foreign exchange fluctuations in 2005 should be added. UNHCR analysis and concerns were shared with the member States during the 35th meeting of the Standing Committee, in February 2006. UNHCR also announced that it would “propose to reduce some 400 positions under the proposed annual programme budget for 2007”.

Table 3
Evolution of expenditure by category

<table>
<thead>
<tr>
<th>Object of expenditure</th>
<th>2004</th>
<th>2005</th>
<th>Evolution (percentage)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
<td>375 560 716</td>
<td>426 414 261</td>
<td>13.5</td>
</tr>
<tr>
<td>Services</td>
<td>305 004 366</td>
<td>320 546 722</td>
<td>5.1</td>
</tr>
<tr>
<td>Implementing partners’ advances</td>
<td>-2 787 486</td>
<td>8 042 775</td>
<td></td>
</tr>
<tr>
<td>Goods, supplies and materials</td>
<td>120 446 715</td>
<td>135 534 629</td>
<td>12.5</td>
</tr>
<tr>
<td>General operating expenses</td>
<td>71 401 707</td>
<td>76 848 369</td>
<td>7.6</td>
</tr>
<tr>
<td>Joint United Nations activity contributions</td>
<td>13 025 308</td>
<td>16 259 072</td>
<td>24.8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1 065 026 334</strong></td>
<td><strong>1 144 687 952</strong></td>
<td><strong>7.5</strong></td>
</tr>
</tbody>
</table>

31. There were 19.2 million persons of concern to UNHCR at the beginning of 2005, compared to 17.1 million at the beginning of 2004. Consequently, although expenditure per person of concern slightly decreased from 2004 to 2005, from $62.3 to $59.6 per person of concern (refugees, asylum-seekers, internally displaced persons and others), it remained higher than in the period 2000-2003, when $42 was spent per person of concern.
Table 4

**Persons of concern**

<table>
<thead>
<tr>
<th></th>
<th>2000</th>
<th>2001</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of persons of concern at beginning of year (millions)</td>
<td>20.8</td>
<td>22.0</td>
<td>20.0</td>
<td>20.9</td>
<td>17.1</td>
<td>19.5</td>
</tr>
<tr>
<td>Expenditure/person of concern (United States dollars)</td>
<td>37.7</td>
<td>35.6</td>
<td>45.4</td>
<td>47.1</td>
<td>62.3</td>
<td>58.7</td>
</tr>
</tbody>
</table>

*Source: UNHCR.*

32. The financial position of UNHCR may raise questions as to whether this trend can be continued. The Board is concerned about the sustainability of expenditure vis-à-vis income evolution. As shown in table 5, for the past six years, expenditure was higher than income, which lead to stagnating reserve and fund balances at the end of the year.

Table 5

**Excess and shortfall of income over expenditure compared to reserves and fund balances, end of year**

<table>
<thead>
<tr>
<th></th>
<th>2001</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess (shortfall) of income over expenditure (millions of United States dollars)</td>
<td>(8)</td>
<td>(50)</td>
<td>21</td>
<td>(58)</td>
<td>(32)</td>
</tr>
<tr>
<td>Reserve and fund balances, end of year</td>
<td>149</td>
<td>120</td>
<td>171</td>
<td>142</td>
<td>133</td>
</tr>
</tbody>
</table>

*Excluding prior year adjustments.*

33. The Board noted, however, that the UNHCR management was aware of the situation, had disclosed it to its Standing Committee and had taken measures to address the situation (see paras. 34-37 below). Also, as stated in note 10 to the financial statements during the annual pledging conference in December 2005, Governments pledged $354 million towards the annual programme budget of UNHCR for 2006. Consistent with prudent accounting principles, these pledges will be recognized as income in 2006 and have not been accounted for in the financial statements for 2005 as deferred income.

34. UNHCR explained to the Standing Committee in March 2006 that the situation was due to the depletion of reserves, the growing gap between the increasing budgets and funding, steadily increasing inflexible staff costs, the concentration of expensive staff resources in Geneva and a weak defence mechanism against the volatile foreign exchange market, inter alia. These elements are detailed below.

35. During the course of 2005, as a precaution against funding shortfalls, a series of caps were imposed on programme budgets and non-staff administrative costs,
including a 95 per cent cap imposed early in 2005 on programme and support budgets, further increased in June 2005 to 92.5 per cent for programme budgets and 90 per cent for non-staff administrative costs, which led to a $37.6 million saving.

36. However, as reported to the Standing Committee at its 35th meeting, these measures proved insufficient to offset exchange rate losses incurred during the year in view of the strengthening of the United States dollar. Furthermore, an amount of $2.3 million of annual budget income was transferred to the supplementary programme for repatriation and reintegration of Burundian refugees. Thus, at the end of 2005, UNHCR had to borrow $12.1 million from the Working Capital and Guarantee Fund, while carrying over $7.6 million in fully earmarked funds.

37. For 2006, a 20 per cent annual programme budget cap was introduced on all programme budgets and non-staff administrative costs at the very beginning of the year, on the basis of the 2006 Executive Committee approval. However, as UNHCR underlined to the Standing Committee, the current financial situation of UNHCR remains worrying. Current income projections fall well short of requirements. Donors are therefore being urged to respond generously to the High Commissioner’s appeal for resources to meet in full the approved 2006 annual programme budget, as well as the requirements of the 2006 supplementary programme budgets.

38. The Board noted that UNHCR could limit the effects of some adverse factors by:

- Managing better the foreign exchange exposure due to the delays it faces for its contributions (see para. 85 below);
- Limiting the growth of staff expenditures by addressing more vigorously the costs of staff in between assignments (see para. 23 above);
- Improve the planning and financial information on procurement expenditures (see para. 252 below).

39. The Board noted in previous years that $133 million in reserves could not cover, and by far, the $464 million in long-term liabilities for staff after-service liabilities (as reflected in table 7). Voluntarily funded organizations such as UNHCR are particularly vulnerable to the risk of a downturn in income, which could lead to significant expenditure in termination costs, while no funds are set aside to cover them. By the end of 2005, such liabilities amounted to more than twice the $133 million in reserves. UNHCR had discussed this matter with other United Nations organizations and was still awaiting the report of the United Nations Secretariat. The Board has repeatedly reported this issue, with no result so far other than an improved actuarial computation.

40. The Board recommends that UNHCR implement a strategy to increase its reserves.

41. At the end of 2005, as at the end of 2004, the assets-to-liabilities ratio remained low, at 2:1, with assets of $245 million and short-term liabilities of $112 million. Other key financial indicators are reflected in table 6.
Table 6  
*Ratios of key financial indicators*  

<table>
<thead>
<tr>
<th></th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets/liabilities</td>
<td>2.1</td>
<td>2.4</td>
<td>2.2</td>
<td>2.2</td>
</tr>
<tr>
<td>Contributions outstanding/assets*</td>
<td>0.29</td>
<td>0.25</td>
<td>0.31</td>
<td>0.32</td>
</tr>
<tr>
<td>Cash and term deposits/assets b</td>
<td>0.61</td>
<td>0.66</td>
<td>0.56</td>
<td>0.54</td>
</tr>
<tr>
<td>Cash and term deposits/liabilities c</td>
<td>1.31</td>
<td>1.58</td>
<td>1.19</td>
<td>1.19</td>
</tr>
<tr>
<td>Unliquidated obligations/liabilities d</td>
<td>0.74</td>
<td>0.71</td>
<td>0.75</td>
<td>0.73</td>
</tr>
</tbody>
</table>

* A low indicator depicts a healthy financial position.  
* A high indicator depicts a healthy financial position.  
* A low indicator is a reflection that insufficient cash is available to settle debts.  
* A low indicator is a positive reflection that obligations are being liquidated.

Table 7  
*Comparison of reserves and staff liabilities*  

(Millions of United States dollars)  

<table>
<thead>
<tr>
<th></th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserves</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not earmarked</td>
<td>50</td>
<td>78</td>
<td>74</td>
<td>46</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>After-service health insurance</td>
<td>120</td>
<td>136</td>
<td>175</td>
<td>249</td>
</tr>
<tr>
<td>Accrued annual leave</td>
<td>22</td>
<td>25</td>
<td>28</td>
<td>24</td>
</tr>
<tr>
<td>Termination benefits</td>
<td>121</td>
<td>129</td>
<td>133</td>
<td>145</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>263</td>
<td>290</td>
<td>336</td>
<td>464</td>
</tr>
<tr>
<td>Unfunded liabilities</td>
<td>213</td>
<td>212</td>
<td>262</td>
<td>418</td>
</tr>
</tbody>
</table>

42. UNHCR agreed with the Board’s recommendation that the United Nations Secretariat and UNHCR take steps without further delay to provide proper funding for end-of-service and post-retirement benefit liabilities.

2. United Nations System Accounting Standards  

43. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 2005 conformed to the United Nations System Accounting Standards. The review indicated that the financial statements were consistent with the standards.

3. Programme management and support costs  

Operational and administrative expenditure  

44. In paragraph 46 of its previous report,2 the Board recommended that UNHCR monitor the adequacy of the level of its non-programme expenditure. Table 8 shows

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2 *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5E (A/59/5/Add.5), chap. II.*
programme expenditure as broken down by UNHCR into programme support and administrative expenditure. In order to assess the share of administrative expenditure, the table includes the expenditure funded from the United Nations regular budget (line D), which relates to headquarters administrative expenditure. On the other hand, it excludes expenditure of the Medical Insurance Plan and of the Working Capital Fund. Table 8 shows that the relative shares of these expenditure categories have remained constant over recent years. UNHCR agreed with the Board’s recommendation that it continue to monitor the adequacy of the level of its non-programme expenditure.

Table 8
Expenditure

<table>
<thead>
<tr>
<th>Series</th>
<th>Type of assistance</th>
<th>2001</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
<th>2005/2001 variance (percentage)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Programme expenditure</td>
<td>550.5</td>
<td>663.1</td>
<td>686</td>
<td>729.3</td>
<td>784.1</td>
<td>42</td>
</tr>
<tr>
<td></td>
<td>Programme support</td>
<td>188.0</td>
<td>198.6</td>
<td>218.2</td>
<td>249.2</td>
<td>263.3</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Management and administration</td>
<td>34.8</td>
<td>43.6</td>
<td>43.1</td>
<td>48</td>
<td>47.0</td>
<td>35</td>
</tr>
<tr>
<td>B</td>
<td>Subtotal, programme support and management administration</td>
<td>222.8</td>
<td>242.2</td>
<td>261.3</td>
<td>297.2</td>
<td>310.3</td>
<td>39</td>
</tr>
<tr>
<td>C</td>
<td>Expenditure funded by voluntary contributions</td>
<td>773.4</td>
<td>905.4</td>
<td>950.8</td>
<td>1 026.5</td>
<td>1 094.5</td>
<td>41</td>
</tr>
<tr>
<td>D</td>
<td>Regular budget expenditure (900-series costs)</td>
<td>20.4</td>
<td>21.0</td>
<td>28.2</td>
<td>27.7</td>
<td>38.5</td>
<td>88</td>
</tr>
<tr>
<td>E</td>
<td>Total expenditure (C+D)</td>
<td>793.8</td>
<td>926.4</td>
<td>979</td>
<td>1 054.2</td>
<td>1 132.9</td>
<td>43</td>
</tr>
<tr>
<td>E-A</td>
<td>Non-programme expenditure</td>
<td>243.3</td>
<td>263.3</td>
<td>293</td>
<td>324.9</td>
<td>348.8</td>
<td>43</td>
</tr>
<tr>
<td></td>
<td>Programme expenditure/total expenditure (percentage)</td>
<td>69</td>
<td>72</td>
<td>70</td>
<td>69</td>
<td>69.3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-programme expenditure/total expenditure (percentage)</td>
<td>31</td>
<td>28</td>
<td>30</td>
<td>31</td>
<td>30.7</td>
<td></td>
</tr>
</tbody>
</table>

Payments to the United Nations Development Programme

45. UNHCR paid $18.2 million to the United Nations Development Programme (UNDP) in seven instalments, for services rendered in the field in 2005. Funds were disbursed upon receipt of a request from UNDP. The amount of the advance paid was determined by previous expenditure patterns.

46. In paragraph 69 of its previous report, the Board recommended that UNHCR revise the memorandum of understanding with UNDP, including on reporting, reconciliation and settlement of disputes. The memorandum has still not been reviewed, but UNHCR explained that during the meeting of the Task Force on Accounting Standards, held in Geneva on 8 and 9 November 2005, issues concerning problems that all United Nations organizations are having with UNDP on the reporting and reconciliation of the Service Clearing Account had been discussed. UNDP had reviewed the problems it had been encountering and had indicated that those problems should be resolved by the first half of 2006. Based on the positive exchange of views at the meeting, the management felt that it would be more appropriate to reschedule the review of the UNHCR/UNDP memorandum of understanding to the second half of 2006.
47. The method used by UNHCR to account for advances to third parties is not consistent, since advances to UNDP are not recorded in the same way as advances to implementing partners, for example. (In the case of implementing partners, advances paid are recorded as an expenditure, settled through a sub-ledger account upon reception of monitoring reports, whereas for UNDP the advances are posted in a suspense account.) The method used by UNHCR to account for such advances to UNDP for third parties was not consistent with the way UNHCR accounted for advances to other partners. The Board had recommended in paragraph 71 of its previous report\(^2\) that UNHCR review the accounting for advances to UNDP. UNHCR continued to disagree with this recommendation and explained that advances to UNDP could not be recorded in 2005 in the same way as advances to implementing partners because the services delivered by implementing partners were under the umbrella of specific projects at the country and programme level. No specific project, agreement or sub-agreement was signed at the local level with UNDP.

4. Treasury management

48. As at 31 December 2005, the Treasury Section was managing a treasury position of $133 million. During 2005, it generated interest income of $2.2 million. At the end of 2004, the figures were $150 million for the total position and $1.8 million for interest income.

Delegation of authority

49. According to the UNHCR Manual, chapter 2, section 8.6, the Treasury is responsible for cash management, ensuring a smooth cash flow whilst safeguarding and maximizing the Office’s cash resources, and the recording of income in the UNHCR accounts.

50. The Board noted that there was no specific delegation of authority from the Controller to the Treasurer for any of the treasury transactions (managing bank accounts, executing and authorizing payments, executing financial transactions with banks, managing treasury risks).

51. **UNHCR agreed with the Board’s recommendation that it implement appropriate delegation of authority for proper treasury management.**

Treasury risk-management control

52. There was no formalized independent function of risk-management control (usually called middle-office). The Treasurer was taking charge of preparing management reports, performing risk analysis and evaluating controls on risk management. This was not in line with proper segregation of duties. There was also a lack of management information, such as treasury forecasts, daily/weekly income and positions analysis and sensitivity analysis.

53. **UNHCR agreed with the Board’s recommendation that it ensure that risk management is correctly performed and compile information essential for efficient cash management.**
Treasury information systems

54. The Management Systems Renewal Project (MSRP), which is an enterprise resource planning (ERP) system, and an Access database have been used as treasury information systems (TIS). The MSRP cash-management function records all financial transactions related to headquarters bank accounts within the MSRP general ledger. UNHCR also uses an Access database to record bank movements and investments.

55. The management agreed that the MSRP cash-management module was not sufficiently and adequately customized to meet the Treasury’s functional and risk management requirements, and could not provide full-fledged TIS. However, UNHCR did not use the ERP treasury module fully. Transactions have been manually recorded in both systems (pledges received, payments to the vendors or to the field offices, interest received/paid, investments, foreign-exchange transactions). The Treasury recorded manually its bank balances, including in- and outflows, on a “cash book” spreadsheet and its investments on a “journal” spreadsheet.

56. These manual tools and processes are inadequate for the management of treasury operations, as compared to best, automated practices. They present the risk of errors through double recording of information, although none were noted. The tools did not provide daily risk indicators and information.

57. At the time of the Board’s audit, the Treasury planned to implement during the course of the biennium 2006-2007 full-fledged TIS main treasury cash management systems, integrating global centralized cash inflows and outflows, treasury risk management, investment, and foreign exchange applications. The implementation would also entail building MSRP interfaces to banking platforms and producing standard Treasury control reports. The TIS solutions would address automation of bank reconciliations, cash forecasting, foreign exchange revaluation and cash and investment accounting.

58. The Board will keep under review the implementation of automated process and control including risk-management functionalities as part of the enterprise resource planning system.

Automated credit limits

59. Credit limits are individual investment and deposit ceilings allocated to each bank (the total amount of funds that may be entrusted to a single bank). The UNHCR cash-management guidelines and procedures (Rev.2) on investments and foreign exchange define different thresholds of investment according to a bank’s ratings. These bank ratings are obtained from an international credit-rating agency. At the time of the Board’s review, the credit limits were as follows: $60 million for banks rated F1+, $30 million for banks rated F1 and $15 million for banks rated F2.3

60. The Treasury regularly monitored rating changes and checked whether deposits and current account holdings were above any allowed risk exposure. To do so, the Treasury Assistant regularly updated these ratings within MSRP, which

3 F ratings cover bank debt quality: F1: best quality or outstanding; F2: good quality; F3: average; B: speculative; C: high risk of default; and D: defaulted on all its financial liabilities.
automatically updated the credit limits. However, the system did not prevent the recording of a new transaction if the amount exceeded the limit.

61. **UNHCR agreed with the Board’s recommendation that it review the possibility of automatically preventing any transaction being recorded in MSRP if the credit limits (the individual investment and deposit ceiling allocated to each bank) are reached.**

 (**Payments process**)  
62. Once validated by the accounting department, payments were manually entered into the bank electronic systems. This process was time-consuming and had not been enhanced by an automatic interface between MSRP and the bank electronic systems.

63. Payments of salaries paid in dollars (around 500 per month) were individually entered in the bank electronic systems. The payroll information system did not enable UNHCR to gather them in one payment order.

64. **UNHCR planned to implement the human resources module of MSRP, which would facilitate the payroll administration process. However, the human resources module would also need to be interfaced with the cash-management module and with TIS as well.**

65. **UNHCR agreed with the Board’s recommendation that it take into account the need for interfaces with MSRP when selecting a new treasury information system.**

 (**Treasury forecasts**)  
66. **UNHCR did not have appropriate tools for cash forecasts:**

   (a) Either for the long term (one year for instance), the medium term (one month) or the short-term (one week), there was no formalized treasury forecast process. Only the annual budget provided a forecast of expenses and receipts.

   (b) As far as expenses were concerned, the Treasury was aware of forecast payments around 30 days before the payments would be made (headquarters suppliers’ payments) and through field requests for payments. However, there were no systematic cash forecasts made in the field and then no centralization of field offices’ cash forecasts. When a field office requested a payment, the payment had to be executed within two or three days.

   (c) Cash inflows were not forecast either, as they relied on pledges for which the payment date was not always known.

67. This led to less than optimal cash management: funds were invested for shorter periods than they would have been with better visibility.

68. **UNHCR planned to implement MSRP fully at the field level in 2007. Together with the implementation of the treasury information system, scheduled for the end of 2006, and the centralization of payments at headquarters, scheduled for 2007, this would make a comprehensive cash-flow forecasting process possible.**

69. **UNHCR agreed with the Board’s recommendation that it enhance its treasury forecasts.**
Cash management policy

70. According to the current cash-management guidelines and procedures (Rev.2) on investments and foreign exchange, approved by the UNHCR Investment Committee on 28 January 2005, the two main goals of cash management are to ensure that UNHCR meets its financial liabilities when due and that investable balances and investment income are maximized.

71. UNHCR headquarters manages the inflows from donor contributions, the outflows financing the field offices and operations, and payments to vendors and staff. Only the headquarters Treasury was authorized to carry out treasury operations. Field offices were not allowed to keep contributions or donations, or to invest locally.

72. The above-mentioned cash-management guidelines and procedures do not adequately address the organization of cash management between headquarters and field offices nor provide detailed guidance on matters such as the amounts authorized to be kept in bank accounts (in headquarters and field office accounts).

73. The Treasury has been preparing a centralization project, including cash pooling and centralization of payments. This project, scheduled to be operational by 2008, would call for a review of the cash-management policies. The management indicated that centralization would make possible direct routing of payment vouchers through MSRP from the field to headquarters Treasury for final cash release.

74. UNHCR agreed with the Board’s recommendation that it prepare guidelines for its management of the new centralized pooling policy.

75. At the time of the Board’s review, UNHCR had 412 bank accounts: 18 bank accounts in 12 banks for headquarters and 394 bank accounts, in 182 banks, in the field. Total banking costs organization-wide amounted to $478,709 as at 31 December 2005. The Treasury supervised field offices’ bank accounts by authorizing new openings and ensuring proper signatories were in place. UNHCR has not determined the banks with which the Treasury and the field offices should work. There was no indicator of banking services used per bank (number and amounts of bank transfers, foreign exchange transactions, deposits, amount of bank fees and amount of commission).

76. Furthermore, UNHCR did not put cash pooling agreements in place, either for headquarters or for field accounts. The Treasury had balanced headquarters bank accounts through manual transfers, while field offices bank accounts were not managed in line with best Treasury practices. Therefore bank accounts were rarely close to zero at day’s end. The UNHCR Treasury computed the equivalent in United States dollars of weekly average current account holdings. From January to June 2005, UNHCR held $58 million on average in its bank accounts (January: $39 million; February: $50 million; March: $70 million; April: $56 million; May: $62 million; and June: $67 million). These bank accounts bear interest (on the basis of the currency’s one-day interest rate, such as the Federal Funds rate for the United States dollar), but UNHCR did not seek to optimize returns through investing these holdings on term deposit.
77. UNHCR agreed with the Board’s recommendation that it review and enhance (i) its cash-management policy and (ii) its banking relationships with the field offices and the related guidelines.

Foreign exchange risk policy

78. The main components of the foreign exchange exposure of UNHCR consist of: the time lag between when pledges are received and paid, the monthly revaluation of monetary assets, currency conversions (expenditure driven), differences between the exchange rates used in the preparation of the budget and the United Nations monthly operational rate of exchange and, in general, the time lag between the recording of income and expenditure. As at 31 December 2005, UNHCR had incurred a foreign-exchange loss of $36 million, composed of realized losses of $12 million and unrealized losses of $24 million (derived from accounts receivable and bank balances).

79. There is no formalized foreign exchange risk policy. UNHCR faces global exposure as payments and receipts are not made in the same currencies and in the same period. Exchange rate fluctuations on UNHCR operations are in the long run “neutral”. From 1991 to 2001, the combined net exchange gains and losses were zero. UNHCR did find, however, based on a study of 2004 annual cash flows, that it faced a significant risk. It had structurally euro-zone currencies for 18 per cent of its budget (euro, Swiss franc, Nordic country currencies), and pounds sterling for 6 per cent of its budget. This gap created a risk exposure in the event of depreciation of euro-zone currencies or the pound sterling.

80. UNHCR had no strategies to cover this gap, such as forward sales of euros or dollars. The management did not hedge against future disbursements, because it considered itself as largely “naturally hedged” versus currencies in its portfolio.

81. UNHCR was reviewing its risk policy and objectives, and exploring what strategy would be appropriate to mitigate important risks and what new accounting procedures it would entail. The management was of the view that the lack of exact confirmation of the timing of receipt of expected pledges and cash from the donors so far precluded it from hedging against foreign exchange exposure at a reasonable cost and risk. It considered that, without this precise information, it might incur costs by engaging in complex financial instruments and bearing the risk of non-payment of cash contributions. The Board is of the view that, notwithstanding constraints, there is room for the introduction of some profitable hedging coverage.

82. UNHCR agreed with the Board’s recommendation that it further examine and review important fundamentals that are affecting foreign exchange management in order to develop strategies and guidelines to cover its foreign exchange risks.

Monitoring of the payment of contributions

83. Of the global $36 million of losses on currency exchange adjustments as at 31 December 2005, a net (after deduction of $5 million due to treasury transactions) realized loss of $17 million was linked to the payment of voluntary contributions expressed in non-dollar currencies. The breakdown of this amount by main currencies is shown in the table below.
Table 9
Losses on currency exchange adjustments linked to the payment of voluntary contributions expressed in non-dollar currencies

<table>
<thead>
<tr>
<th>Currency of the contribution</th>
<th>Currency exchange loss incurred in 2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Norwegian crown</td>
<td>418 349</td>
</tr>
<tr>
<td>British pound</td>
<td>2 671 377</td>
</tr>
<tr>
<td>Swedish crown</td>
<td>7 679 179</td>
</tr>
<tr>
<td>Danish crown</td>
<td>867 349</td>
</tr>
</tbody>
</table>

84. In the case of a rise in the United States dollar, as in 2005, the time lag between pledges being made and the receipt of their payment is a key factor that generates substantial losses on contributions expressed in non-dollar currencies. The loss of $17 million referred to above was mainly due to external factors (appreciation of the dollar) but was also due to management factors, in particular insufficient follow-up of the payment of voluntary contributions. There was no shared monitoring system made available in a suitable form to all members of staff involved in the management of income (treasury, finance, relationship with donors) that would enable them to be fully aware of the potential financial consequences of any delay.

85. **UNHCR agreed with the Board’s recommendation that it ensure thorough and proper monitoring of unpaid pledges, in order to limit delays in payment.**

Segregation of duties

86. Within the Treasury, the “Front Office” was in charge of treasury operations: banking and cash management, authorization of payments, foreign exchange and investments/deposit transactions, etc. There was no real segregation of duties within the front office as the same person, the Senior Finance Assistant, could execute a transaction, confirm it, record it within MSRP and prepare the payment. Furthermore, when the Senior Finance Assistant was absent, the Treasury Assistant performed these tasks.

87. The system did not provide sufficient segregation of the preparation, validation and authorization of replenishment. The segregation of duties was respected for vendor payments but not for replenishment payments. For example, it was possible for the same officer to modify a bank account number, approve the change and then prepare payments on that bank account.

88. UNHCR explained that the future Treasury Information System (TIS) with its enforced approval hierarchies and accounting interfaces with MSRP would ensure complete and accurate transaction recording in compliance with the segregation of duties.

89. **UNHCR agreed with the Board’s recommendation that it apply proper segregation of duties between transaction execution, confirmation, recording, reporting and control and for banking management.**
5. Unliquidated obligations

Travel authorizations

90. The obligations outstanding at 31 December 2004 amounted to $81 million, a decrease of 11 per cent over the previous year. The Board’s review showed a general improvement in the management of unliquidated obligations as compared to previous years, with the exception of travel authorizations.

91. At year-end, travel authorizations posted as unliquidated obligations represented approximately $3.5 million, or 4.3 per cent of the total amount of unliquidated obligations, and were supported by 6,435 transactions. As at 31 March 2006, only 763 of those transactions were closed. More than 32 per cent of the global amount of transactions were initiated before the end of the first half of 2005. Completed travel was not cleared from the accounts at the end of the year, however. As a result, a significant amount of unliquidated obligations remained in the account at year-end, although the travel had occurred and the expenditures had been disbursed.

92. The Board recommends that UNHCR clear the unliquidated obligations for completed travel in a timely manner.

93. UNHCR indicated that this issue would be addressed by a travel reform, which would ensure simpler, more accurate and consistent treatment of travel-related payments.

Follow-up of old travel authorizations

94. The Board noted that in spite of the process review launched regularly by the travel unit to clear travel advances still not settled three months after the date of the end of a mission, a large number of old transactions remained uncleared or pending. This was also due to field offices that sent justifications of significant delays. This was contrary to United Nations administrative instruction ST/AI/2000/20 and UNHCR guidelines for travel claims, which provided that travel claims should be submitted within two weeks of the completion of travel.

95. The Board recommends that UNHCR comply with instructions and guidelines relating to the time limit for the settlement of travel claims and recover travel advances in due time through payroll deductions, in line with administrative instruction ST/AI/2000/20 and with its own instructions (IOM/037/Add.1-FOM/037/Add.1/2006 of 6 June 2006).

6. Expendable and non-expendable property

Headquarters assets

96. Non-expendable property disclosed in note 14 to the financial statements amounted to $372.75 million based on the acquisition value of assets and $101.39 million in respect of their depreciated value.

97. As at 31 March 2006, the number of headquarters assets recorded was 12,863, at a total acquisition value of $14.66 million and a depreciated value of $5.71 million. UNHCR performed a physical verification at the end of 2005 and
noted that it was not possible to locate 2,549 assets with a total acquisition value of $1.4 million and a depreciated value of $127,523.

98. UNHCR agreed with the Board’s recommendation that it maintain an accurate inventory record and perform annual physical verifications.

7. Write-off of losses of cash, receivables and property

99. UNHCR wrote off $1.18 million in cash, receivables and property in 2005 in accordance with UNHCR financial rules 10.6 and 10.7. Of this total, $0.22 million was written off in respect of unrecoverable balances due from various entities and theft/losses of cash, and $0.96 million with regard to non-expendable property.

Write-offs of losses of cash

100. For the five cases of write-off of cash reported in 2005 the Board noted that the signature of the High Commissioner had been obtained for those exceeding $10,000 in accordance with the UNHCR financial rules, except in one case, for an amount of $12,700.

Write-off of overpayments to staff

101. An amount of $187,648 related to non-recovery of amounts overpaid to or due from a total of 91 ex-staff members at various UNHCR locations. The Board noted that there were 12 out of a sample of 26 cases, amounting to $110,034 (59 per cent of the total), for which UNHCR could not provide evidence of efforts made to recover the overpaid amount.

102. UNHCR agreed with the Board’s recommendation that it fully document efforts to recover amounts due from overpaid staff.

Write-off of property

103. Write-off of property decided in 2005 covered 89 assets, with a total value of $957,157. In most cases the write-off was for wear and tear (39 per cent), but looting represented the greatest part of the value (67 per cent). The Board noted that not all write-off decisions taken locally had been reported to the headquarters asset management board. That was the case in Sri Lanka, Thailand and Angola.

104. UNHCR agreed with the Board’s recommendation that it improve its procedures in order to obtain accurate reports on property write-offs. UNHCR reported it had taken action by requesting all offices in the field for regular updates on their local asset management board cases.

8. Ex gratia payments

105. UNHCR financial rule 10.5 defines ex gratia payments as those “where, although no legal liability on UNHCR exists, the moral obligation is such as to make payment desirable in the interest of UNHCR”. There were 11 such transactions, amounting to $10,075, in 2005.

9. Implementing partners’ expenditure

106. In 2005, UNHCR paid a total of $340 million to its implementing partners. As at 31 December 2005, the balance for which implementing partners had not
provided justification of the proper use of funds amounted to $121 million, or 36 per cent of the total funded. For comparative purposes, as at 31 December 2004, $127.8 million (or 34 per cent of the total paid to implementing partners in 2004) had not been reported on and $118.9 million (or 39 per cent of the total paid to implementing partners in 2003) remained outstanding as at 31 December 2003. As at 9 June 2006, the outstanding balance amounted to $8.7 million, which is an evolution similar to that of previous years.

**Audit certificates**

107. UNHCR requires its implementing partners (total amount of programmes: $784.1 million) to supply audit certificates delivered by external auditing firms on their local operations funded by UNHCR. The certificates are compulsory for partners having projects with an annual aggregate value of $100,000 and above, except for United Nations and related agencies, for which there is direct external audit coverage. In its reports for 2001 and 2002, the Board expressed its concern about the recurrent, unsatisfactorily low percentage of audit certificates received.

108. As at 1 April 2006, UNHCR had received audit certificates for approximately 80 per cent of expenditure incurred by its implementing partners in 2002 and for 79 per cent of expenditure incurred in 2003. The remaining balances for which implementing partners have not complied with UNHCR audit requirements amounted to $66.7 million in 2002 and $68.5 million in 2003.

109. In 2004, UNHCR disbursed a total of $348.6 million to all its implementing partners for the implementation of 1,276 subprojects. As at 15 June 2006, more than one year after the liquidation of 2004 projects, 67.4 per cent of the amount paid to implementing partners was covered by audit certificates, an improvement compared to the previous year (in 2005, for projects implemented in 2003 the coverage rate was 52.7 per cent of the disbursements), but remained under the rate of 68.5 per cent of disbursements covered achieved at the end of January 2004 for projects implemented in 2002. In spite of the application of new rules that were meant to improve the monitoring of expenditure incurred by implementing partners and according to which auditing firms have to be engaged directly by UNHCR, proper audit coverage of expenditure incurred by implementing partners has still not been achieved.

110. **The Board recommends that UNHCR review mechanisms for the audit of expenditure incurred by its implementing partners and assess the efficiency of the new procedures introduced in 2004.**

111. UNHCR indicated that the UNHCR Audit Service of the Office of Internal Oversight Services had conducted a review of UNHCR implementing partners’ audit certification of 2004 subprojects and that they would address the concerns raised in the review by the end of 2006.

112. The Board noted weaknesses in the monitoring of audit certificates and found that less information was available during its 2006 audit visit than during the previous years’. In particular, owing to poor reporting facilities in MSRP, the following information was not available for 2004: the number of partners and subprojects by category of implementing partner (intergovernmental and United Nations agencies, governmental partner, international and local non-governmental organizations) and the breakdown of disbursements and audit certificates by
category of implementing partner. UNHCR explained that implementing partner categories were currently available in MSRP. However, the audit certificate data had to be manually recorded and owing to higher priorities, the information corresponding to 2004 projects was currently being recorded and thus audit certification by partner category was not yet complete.

113. In its two previous reports, the Board pointed out that the rules for partner audit certification were inadequate to provide assurance about the proper use of funds, because UNHCR did not centrally monitor qualified opinions or disclaimers of opinion issued by external auditors on the financial statements of subprojects. In March 2005, UNHCR indicated that as of 2005, i.e., for audit certificates covering 2004 expenditure, statistics on qualified and negative opinions would be centrally available.

114. At the time of the Board’s 2006 audit visit, UNHCR still did not provide any confirmation to that effect. UNHCR explained that, for 2004, sub-agreement data had been uploaded in MSRP. The data was to be verified by a group of headquarters programme assistants. A timetable for the closing of 2004 subprojects and the recording of audit reports would be developed shortly.

115. The Board recommends that UNHCR enhance the monitoring of audit certificates covering expenditure incurred by its implementing partners and ensure that all appropriate tools (MSRP) are developed promptly.

116. Regarding amounts paid to implementing partners in 2005 and reported in the financial statements as at 31 December 2005, no audit certificate was available at UNHCR at the time of the Board’s audit. In application of new rules on the submission of audit certificates, effective in 2005 for expenditure incurred in 2004, audit certificates are required within six months of the final date for liquidation of commitments, which means that no certificates would be submitted before July 2006. Therefore, at the time the financial statements for 2005 were prepared and signed, UNHCR did not have reasonable assurance on the proper use of funds disbursed to implementing partners.

117. UNHCR believed that the current rule requiring production of the audit certification for implementing partners “within six months of the final date for liquidation of commitments” could not be amended to obtain it before the finalization of the financial statements. In the opinion of UNHCR, reviewing the rule was not realistic as UNHCR usually closed its accounts by March of each year, while the final subproject monitoring reports are usually received by mid-February from the implementing partners in the field.

118. The Board recommends that UNHCR review the timetable for the submission of audit certificates, in order to secure reasonable assurance on the reported use of funds by implementing partners prior to the final audit of its financial statements and to disclose any relevant concerns regarding this usage in the notes to the financial statements.

119. UNHCR indicated that, currently, audit certificates should be submitted within six months of the final date for liquidation of commitments. Therefore, for most

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subprojects, audit certificates should be received by the end of July each year. However, UNHCR agreed to initiate a review of the existing procedures with a view to improving its rules to enable it to analyse in a more timely manner the subproject audit certificates and any impact they might have on the internal controls of the organization and the quality of the spending of funds.

10. Project personnel

120. UNHCR had hired project staff either through implementing partners it funded for tasks normally done by UNHCR staff, or directly by signing irregular service contracts, normally meant for procuring specific services, to carry out staff or implementing-partner functions. In 2002, the Board had noted that UNHCR employed, beyond its staffing table of 5,505 posts, some 1,099 project staff members as at 31 December 2001.5

121. In September 2001, UNHCR issued instructions (IOM/81/2001-FOM/74/2001) that all project staff arrangements should be phased out by 31 December 2004. For functions under direct UNHCR supervision, staff should be recruited under the United Nations Staff Rules and Regulations against a post on the official UNHCR staffing table or under a fixed-term contract not exceeding 364 days. In its 2003 report6 the Board recommended that UNHCR complete the phasing out of project staff as scheduled, while ensuring through close monitoring that no such irregular arrangements were again developed. As of May 2006, the recommendation was not fully implemented.

122. For two of the deployment schemes in the event of emergency (“surge” and “resettlement”), UNHCR has signed agreements with two non-governmental organizations, which maintain a recruitment roster of individuals available for rapid mobilization and deployment and recruit them when requested to do so by UNHCR offices. UNHCR signs a sub-agreement with the non-governmental organizations for each such deployment. Staff recruited under such agreements perform functions similar to those normally done by UNHCR regular staff members and therefore can be seen as project staff although UNHCR considers these two deployment schemes as “rapid deployment schemes [providing] additional workforces [that have] clear terms of reference”. Beyond their functional merits, these arrangements do not comply with the staff policy, as already mentioned in the internal audit report of 5 July 2001 and by the Board of Auditors.

123. UNHCR agreed with the Board’s reiterated recommendation that it review the matter of project personnel arrangements and issue an instruction to ensure the compliance of the deployment schemes with the above-mentioned instruction on staff employment.

11. Division of External Relations

124. UNHCR depends on voluntary contributions for 98 per cent of its resources. The Board examined how the UNHCR Division of External Relations, in charge of

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5 Not including United Nations Volunteers. There were 440 United Nations Volunteers as at 15 June 2005.
donor mobilization, managed fund-raising activities. The Board’s main findings were that UNHCR should:

(a) Define its priorities in order to ensure that sufficient resources are devoted to income-generating activities;
(b) Enhance the definition and the monitoring of performance indicators for the Division;
(c) Evaluate the impact of its fund-raising tools;
(d) Monitor field offices’ activities in this area;
(e) Pursue its efforts to increase the portion of unearmarked contributions in its total resources; and
(f) Refrain from signing agreements that are not in compliance with United Nations rules for staff, suppliers and audit arrangements.

125. The main role of the Division is to mobilize public, political and financial support for the work of the organization. In accordance with chapter 2, paragraph 6.1.3 of the UNHCR Manual, the Division of External Relations seeks to establish and maintain effective means of communication for the Office as a whole with its external interlocutors: United Nations agencies, members of the Executive Committee and observers of the Standing Committee, international and intergovernmental organizations, public donors, the private sector (individuals, corporations and foundations), the media, non-governmental organizations, academic and research institutions, and the public at large. The Division reports directly to the Deputy High Commissioner.

126. Public education and awareness-raising activities include four main pillars: World Refugee Day, the Goodwill Ambassador Programme, the Nansen Refugee Award and the Youth Outreach Programme. The Division of External Relations is also in charge of the provision of mass information to refugee/returnee populations; the management, preservation and reproduction of UNHCR records and archives; and the provision of visibility items for field operations.

127. To carry out these functions, the Division was allocated a total budget of $14.5 million for 2005 and it employed 107 staff members (50 Professional and above, 50 General Service and 7 Junior Professional Officers), out of a total of 120 authorized posts.

128. The overall performance of the Division in respect of fund-raising activities (Governments and the private sector) is analysed in the table below:
<table>
<thead>
<tr>
<th></th>
<th>2001</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Funding target (millions of US$)</td>
<td>1,015.5</td>
<td>1,057.0</td>
<td>1,166.9</td>
<td>1,232.9</td>
<td>1,359.0</td>
</tr>
<tr>
<td>B Government contributions (millions of US$)</td>
<td>762.5</td>
<td>795.4</td>
<td>909.7</td>
<td>936.0</td>
<td>957.8</td>
</tr>
<tr>
<td>C Private sector (millions of US$)</td>
<td>16.7</td>
<td>18.7</td>
<td>19.2</td>
<td>26.3</td>
<td>34.5</td>
</tr>
<tr>
<td>D Contributions in kind (millions of US$)</td>
<td>7.7</td>
<td>6.0</td>
<td>6.8</td>
<td>13.2</td>
<td>NA</td>
</tr>
<tr>
<td>E = B+C+D Total voluntary contributions (millions of US$)</td>
<td>779.2</td>
<td>815.8</td>
<td>928.9</td>
<td>962.3</td>
<td>992.3</td>
</tr>
<tr>
<td>Total/target (E/A), percentage</td>
<td>77</td>
<td>78</td>
<td>80</td>
<td>79</td>
<td>73</td>
</tr>
<tr>
<td>F Persons of concern (millions)</td>
<td>22</td>
<td>20.0</td>
<td>20.9</td>
<td>17.1</td>
<td>19.5</td>
</tr>
<tr>
<td>G Staffing, Division of External Relations (actual)</td>
<td>111</td>
<td>110</td>
<td>106</td>
<td>97</td>
<td>107</td>
</tr>
<tr>
<td>H Staffing, DRRM (actual)</td>
<td>29</td>
<td>26</td>
<td>25</td>
<td>22</td>
<td>28</td>
</tr>
<tr>
<td>I Staffing, PSPA (actual)</td>
<td>21</td>
<td>21</td>
<td>19</td>
<td>15</td>
<td>12</td>
</tr>
<tr>
<td>Contributions/persons of concern (US$) E/F</td>
<td>35</td>
<td>41</td>
<td>44</td>
<td>56</td>
<td>51</td>
</tr>
<tr>
<td>Government contributions/DRRM staff (millions of US$) B/H</td>
<td>26</td>
<td>31</td>
<td>36</td>
<td>43</td>
<td>34</td>
</tr>
<tr>
<td>Private contributions/PSPA staff (millions of US$)</td>
<td>0.80</td>
<td>0.89</td>
<td>1.01</td>
<td>1.75</td>
<td>2.8</td>
</tr>
<tr>
<td>Volume of contributions/Division of External Relations staff (millions of US$)</td>
<td>7.09</td>
<td>7.46</td>
<td>8.83</td>
<td>10.06</td>
<td>9.06</td>
</tr>
<tr>
<td>Voluntary contributions/DRRM+PSPA staff (millions of US$)</td>
<td>15.74</td>
<td>17.45</td>
<td>21.27</td>
<td>26.36</td>
<td>24.48</td>
</tr>
</tbody>
</table>

**Note:** DRRM, Donor Relations and Resource Mobilization Service; PSPA, Private Sector and Public Affairs Service.

\* Includes supplementary programmes.

129. The performance of the Division, as measured by the amount of contributions obtained per staff employed, has improved over the years.

**Vacant posts**

130. Within the Division, the Private Sector and Public Affairs Service had a vacancy rate of 21 per cent and faced a difficult situation, considering the critical importance of fund-raising activities. The Division of External Relations explained that because of the specialized skills and knowledge required for this unit and because personnel with such qualifications, classified as “expert”, could not be easily found in the existing workforce within the organization, an extra effort was required to identify a suitable candidate (often from external candidates). This required a much longer process, four to five months instead of three to four months,
attributed to the current human resources policies (for example, all internal General
Service candidates need to be reviewed first, before external recruitment was
initiated). It presented a risk of missed funding opportunities for UNHCR.

131. **The Board recommends that UNHCR take all appropriate measures to fill
vacant posts promptly.**

**Financial position**

132. Funds from the private sector increased by 107 per cent between 2001 and
2005, from $16.7 million to $34.5 million, but in the meantime their proportion
remained constant, representing only 2 to 3 per cent of total contributions paid to
UNHCR. With a target of $32 million (including tsunami income) from private
donors in 2005 (out of expected contributions amounting to $1.36 billion), the trend
did not change in 2005.

**Budget**

133. A total of $9.2 million, excluding staff costs, was allocated to the Division of
External Relations in 2005. Since 2001, “project” expenditure has represented some
80 per cent of annual expenditure. “Projects” encompass the main activity areas of
the Division of External Relations outlined above. Overall, expenditure increased by
51 per cent between 2001 and 2004, faster for projects (54 per cent) than for section
costs (42 per cent). However, that trend was reversed in 2005, with obligation levels
($9.2 million) significantly below the value of 2004 expenditure ($10.5 million).

134. **The Board recommends that UNHCR review its priorities in order to
ensure that sufficient resources are devoted to income-generating activities,
with a view to increasing the fund-raising income.**

**Fund-raising mandate**

135. Fund-raising is an essential part of UNHCR activities. It derives from the
UNHCR basic texts that it has the same importance, as a legislative mandate, as
protection and assistance,\(^7\) and should have been treated as such.

136. In particular, it should have been afforded the same treatment and presentation
given to protection and assistance in the medium-term plan, as well as in the United
Nations biennial programme budget, and the Regulations and Rules Governing
Programme Planning, the Programme Aspects of the Budget, the Monitoring of
Implementation and the Methods of Evaluation (ST/SGB/2000/8) should have been
abided by. These regulations and rules continue to apply, mutatis mutandis, to the
“biennial programme plan” which substitutes for the medium-term plan on a trial
basis as the principal policy guideline of the United Nations.

137. Based on the above, fund-raising costs are not operational or support costs, but
“administrative expenditures relating to the functioning of the Office of the High
Commissioner”, as stated in article 20 of the statute of UNHCR.

138. **UNHCR agreed with the Board’s recommendation that it position and
manage its fund-raising activities on a par with its other legislative mandates.**

\(^7\) See General Assembly resolutions 319 (IV) (para. 2 and annex); 428 (V) and its annex (statute
of UNHCR); 832 (IX); and 46/182, annex (paras. 31 and 32).
Performance management

139. There was no “workplan” as such in official use within the Division of External Relations. The Division used a variety of documents, of a more or less informal nature, that had become more homogeneous and formal from year to year since 2003.

140. For 2004, a table showed the allocation of responsibilities within the Division, by way of columns dedicated to strategic goals, objectives, deliverables/key measurable indicators and responsible services or units. But two basic elements were missing: a time frame and quantitative targets for the expected accomplishments. A review of the 58 indicators presented showed that 11 of them (+19 per cent) were more indicators of foreseen UNHCR activity than of impact on the targets. Out of the other 47 indicators, 14 (24 per cent) were measurable; for 14 others (24 per cent), the performance could be checked but not measured; and the last 19 (33 per cent) were not measurable.

141. In March-April 2005, “objective-setting matrixes” were produced by each administrative unit, using a common format and aiming at linking for 2006 the objectives of each unit with a number of outputs, key indicators, assumptions and constraints, and a time frame.

142. The Division of External Relations had no performance report. The report of the Secretary-General on programme performance of the United Nations for the biennium 2002-2003, only referred to a high level of output achievement (98 per cent) for UNHCR globally (A/59/69, Part two, sect. 23).

143. The analysis of proposed indicators showed that within the Division of External Relations, as well as within the whole of UNHCR, there was room for their improvement. They could be enhanced in terms of significance (impact on the targeted partners or audience rather than on UNHCR output), time line of the expected accomplishments in a predefined quantitative range (during and after the period concerned) and clearly defined targets to be monitored.

144. The Board recommends that UNHCR enhance the performance management tools of the Division of External Relations.

Strengthening governmental donors’ contributions

145. UNHCR has a concentrated number of donors: three donors have been providing 50 per cent of the income from Governments; eight donors, 80 per cent; and 12 donors, 90 per cent. Since 2003, the Division of External Relations has defined the following objectives, described in its various guidelines and other internal documents: to strengthen relations with the 10 top donors; to widen the donor base to reduce excessive dependency; to seek complementary sources of funding and develop inter-agency process and appeal; and to increase predictable, flexible, early and full funding of the Executive Committee-approved budget.

146. The Division of External Relations has produced different tools to sensitize the staff to governmental fund-raising issues. A guide for donors on contributions in kind was published in October 2000 and sent to concerned bureaux during emergencies.

147. A guide for field offices on donor relations and resource mobilization issued in July 2003 is the only reference tool available and has been widely distributed. In
2005, a strategic planning workbook was presented to Senior Management Committee members at a meeting of regional representatives in Geneva and to the staff during visits to the field and to donor countries. The Division of External Relations was unable to measure use of the handbook and its impact on the staff’s fund-raising knowledge.

148. **UNHCR agreed with the Board’s recommendation that it evaluate the impact of its fund-raising tools.**

149. The amount of governmental contributions increased by 36 per cent between 2000 and 2004. The objective of strengthening relations with top donors has been implemented with regard to European institutions and Member States, which have increased their contributions. The objective of widening the donor base was achieved. The pledging conference mobilized a record of $317 million from 32 donors for UNHCR operations in 2004 and $405.4 million from 48 donors in 2005. The Board also noted improvements in the timing of pledges (19 per cent of the total budget was pledged in January in 2000, 38 per cent in 2005) and in the amount of contributions announced before the start of the budget year: $168 million in 2000, $358 million in 2004 and $354 million in 2005.

150. The Division of External Relations organized regular contacts, consultations and briefings with donors, aimed at keeping top donors involved and widening the donor base. Specific efforts were made in 2003 and 2004 to reduce the gap between actual and potential contributions by approaching Governments that were more likely to improve their contribution. In 2005, UNHCR identified countries to be targeted to increase contributions in the coming years.

**Earmarked contributions**

151. Increasing earmarked contributions over the years have been the result of real zero growth rate budgets. Such contributions entail the risk of donor-driven projects and activities and constitute a threat to organizations’ mandates. At 18 per cent, the ratio of unearmarked contributions to total contributions remained in 2004 under the objective of 25 per cent of total contributions, but the objective was exceeded in 2005.

152. **The Board recommends that UNHCR pursue its efforts to increase the portion of unearmarked contributions in its funding.**

**The Global Appeal**

153. One of the main tools used with donors is the Global Appeal. The global report sent to donors annually on the overall activities of UNHCR uses the same frame as the global appeal. The Board reviewed all the production process and its consistency with the consolidated inter-agency appeal process without noting any discrepancy.

154. The Division of External Relations had no data on field external/internal distribution of the reports, beyond feedback on shortage or excess of copies. The Electronic Publishing Unit measured access on the website. The figures were 39,629 visits for the 2004 Global Report and 19,347 for the 2005 Global Appeal. As the interface has recently been modified, the Unit could not follow the trend for previous years.
155. **UNHCR agreed with the Board’s recommendation that it track more accurately the distribution of its reports or electronic access to its reports in the field and through the Electronic Publishing Unit.**

**Fund-raising activities of field offices**

156. The guide on donor relations and resource mobilization underlines the role of field offices in promoting donor relations, but the Division of External Relations did not monitor systematically field office fund-raising. It had no statistics such as on donor briefings organized at the field level.

157. This led to the issuance by the Executive Office in November 2005 of an inter-office memorandum specifying reporting requirements for field offices, while the Division of External Relations has encouraged field offices to undertake fund-raising vis-à-vis several sources (the private sector, non-governmental organizations, governmental donor embassies).

158. **UNHCR agreed with the Board’s recommendation that it improve its monitoring of the fund-raising activities and outcomes of the field offices.**

**Donor agreements/reporting**

159. Agreements with donors and the ensuing reporting were not harmonized for all donors. Some Governments have signed bilateral agreements with UNHCR, which provide a global frame for funding and reporting, but others rely only on the Global Appeal and the Global Report. Some donors also asked for individual submission agreements, which specify additional funding and reporting requirements. The Board reviewed all the global agreements and found several differences.

160. Their template varied significantly from one country to another with regard to duration, accuracy of donors’ commitment and of the description of the UNHCR mandate and objectives, the level of reporting requirements and specific requirements, which entailed cumbersome and time-consuming monitoring and reporting work.

161. Some agreements included clauses or objectives likely to contravene United Nations rules. For example, the agreement with the United States of America required UNHCR to increase the percentage of its American staff to 13 per cent of all Professional staff and to provide equitable access to procurement opportunities for American suppliers. UNHCR has signed a similar agreement with Denmark. Such clauses are contrary to Article 101 of the Charter of the United Nations, United Nations Financial Regulation 3.11 and article 3.1 of the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees.

162. The Financial Administration Framework Agreement of 28 April 2003 between the European Union and the United Nations Secretariat contains a verification clause in accordance with which the Commission may perform on-site visits, receive all relevant financial information and seek clarification, including by the verification of documents, at UNHCR and for other funds and programmes concerned by the Financial Administration Framework Agreement. This clause raises the risk of a breach of the United Nations single audit principle, as reaffirmed over the years by the Secretary-General, the General Assembly and the Panel of External Auditors of the United Nations, leading to costly and cumbersome duplication of audits.
163. **The Board recommends that UNHCR adopt a basic template for global agreements with donors and refrain from signing agreements that are not in compliance with United Nations rules for staff, suppliers and audit arrangements.**

**Private-sector fund-raising**

164. The Senior Management Committee approved the initial private-sector fund-raising strategy in 2002. The Private Sector and Public Affairs Service developed a business plan but it was not formerly adopted. The strategy was discussed during the most recent retreat, in July 2005, of the SMC, which set a target that should be an increase to between 10 and 20 per cent of the UNHCR budget in five years’ time (i.e. between $100 million and $200 million) — of funds from the private sector, ideally sustainable resources from individuals rather than corporations.

165. The 2005 fund-raising was more successful than anticipated, reaching $32 million compared to the initial target of $23 million and a 5.2 return on investment ratio compared to an objective of 4.

166. The 2006 budget for the Private Sector and Public Affairs Service decreased to $3.6 million, compared to the $6.1 million spent in 2004. This runs contrary to the strategy referred to above and presents the risk of further jeopardizing the UNHCR share of private-sector fund-raising.

167. For comparative purposes, in 2004, UNICEF had 216 staff members dedicated to fund-raising, not including the staff of 36 national committees, compared to 16 at UNHCR, and that fund-raising provided 26 per cent of its 2004 budget, compared to the 1.9 per cent that fund-raising provided to the UNHCR budget. UNICEF fund-raisers also rely on a dedicated “investment” fund, which reinvests a share of the money raised in private-sector fund-raising activities. UNHCR has been considering establishing such a fund-raising development programme, through an income growth fund mechanism, which was not yet in place at the time of the Board’s audit (November 2005).

**Table 11**

**Comparison of UNICEF and UNHCR private-sector fund-raising activities**

<table>
<thead>
<tr>
<th></th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>UNHCR</td>
</tr>
<tr>
<td>Private-sector fund-raising staff</td>
<td>16</td>
</tr>
<tr>
<td>Total staff</td>
<td>6 885</td>
</tr>
<tr>
<td>Portion of staff dedicated to fund-raising</td>
<td>0.2%</td>
</tr>
<tr>
<td>Net operating private-sector fund-raising income</td>
<td>20</td>
</tr>
<tr>
<td>Ratio of funds raised per staff post (million $)</td>
<td>1.25</td>
</tr>
<tr>
<td>Budget in private-sector fund-raising operating expenses</td>
<td>5.3</td>
</tr>
<tr>
<td>Private-sector fund-raising “investment” funds</td>
<td>0</td>
</tr>
<tr>
<td>Total private-sector fund-raising expenditure</td>
<td>5.3</td>
</tr>
<tr>
<td>Ratio of return on investment</td>
<td>3.77</td>
</tr>
<tr>
<td>Total expenditure (million $)</td>
<td>1 032</td>
</tr>
</tbody>
</table>
168. **The Board recommends that UNHCR allocate fund-raising means in line with its objectives, within a consistent, multi-year fund-raising plan.**

**Other external relations activities**

(a) **Goodwill Ambassadors**


170. In comparison, UNICEF relies on 27 international ambassadors, 4 regional ambassadors and 194 national ambassadors in 60 countries, while the Secretary-General has sometimes called upon former Heads of State as his representatives.

(b) **Nansen Award**

171. Formerly known as the Nansen Medal, this award, created in 1954, was named after the Norwegian Arctic explorer Fridtjof Nansen, appointed in 1921 by the League of Nations to be the very first High Commissioner for Refugees. The Award consists of a medal and of a $100,000 prize since 1979 funded under the Annual Budget. It is handed out by a Committee chaired by the High Commissioner and composed of individuals designated by Governments and international organizations yearly to a person or group for outstanding services in supporting refugee causes. The UNHCR management explained that the primary target group was not the general public but the stakeholders, who are also very important to UNHCR ability to continue to operate. The return on investment appears to be limited, in fund-raising impact terms, owing to limited media exposure.

(c) **World Refugee Day**

172. The Division of External Relations tries to evaluate the impact of World Refugee Day by evaluating the financial value of all television spots concerning World Refugee Day broadcast around the world in 2004. It represented the equivalent of $1.56 million. As $0.3 million were invested, the return on investment
would have been 5 to 1 for the media coverage of the event. But no major countries, apart from Australia and Italy, were listed by the Division, which clearly impeded the impact of the media coverage for fund-raising, and UNHCR had no data on the actual fund-raising impact, if any.

(d) *The State of the World’s Refugees*

173. *The State of the World’s Refugees* was described in chapter 2 of the UNHCR Manual as “one of UNHCR’s main flagship publications”, to be published once every two years. However, the previous edition was published in 2000, while the latest edition (a project that started at the end of 2004) was published in April 2006.

174. The Board recommends that UNHCR enhance its analysis of the objectives and resources for activities such as the Goodwill Ambassadors, the Nansen Award, World Refugee Day and *The State of the World’s Refugees*, in terms of public awareness and expected fund-raising performance.

12. **UNHCR Internal Audit Service**

175. The UNHCR Audit Service of the Office of Internal Oversight Services was established in 1998 as a dedicated internal audit service for UNHCR, reporting directly to the Under-Secretary-General, Office of Internal Oversight Services, on the basis of article 12 of the UNHCR Financial Rules, which states: “All financial transactions and related activities covered by these rules shall be subject to audit by the UNHCR Audit Service of OIOS”. From 2003 until the end of 2005, the UNHCR Audit Service formed part of the Internal Audit Division II of the Office of Internal Oversight Services.

176. The UNHCR Audit Service carried out a self-study for quality assessment in August-September 2005 to determine its level of compliance with the international standards. The self-assessment was based on guidelines and procedures recommended by The Institute of Internal Auditors in its *Quality Assessment Manual* (4th edition, 2002), with independent validation. An external team from UNICEF, led by the Director of the UNICEF Office of Internal Audit, conducted the independent validation of this self-assessment from 31 October to 3 November 2005. It was able to express an opinion on and validate the work done and the conclusions reached by the team conducting the self-assessment.

**Quality self-assessment**

177. The self-assessment team concluded that, overall, the UNHCR Audit Service of the Office of Internal Oversight Services “generally complies” with the Institute of Internal Auditors Standards and with most of the individual series within those Standards. For those series of the Standards where there was judged to be “partial compliance” the self-assessment team concluded that (a) there still was not a significant impairment of the UNHCR Audit Service’s “ability to discharge its responsibilities” and (b) the UNHCR Audit Service could continue to use in its reports the statement that the underlying audits were conducted in accordance with the Institute of Internal Auditors Standards. Although the opinion was that the UNHCR Audit Service generally complied with the Institute of Internal Auditors Standards, remedial actions were required in some areas.

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178. The Board recommends that the UNHCR Audit Service of the Office of Internal Oversight Services implement all the recommendations contained in its quality self-assessment report.

Staffing issues

179. The UNHCR Audit Service had no detailed staffing analysis, assessment of staffing needs or determination of the adequate level of human resources required for the performance of internal audit services.

180. In his report on experiences learned from the use of resident auditors at peacekeeping missions (A/55/735), the Secretary-General stated that to ensure adequate internal audit coverage of peacekeeping mission operations, the Office of Internal Oversight Services had recommended that a resident auditor at the P-4 or P-3 level be assigned for each $100 million of annual budgeted expenditure and also, for those missions with annual budget exceeding $200 million, that an auditing assistant at the G-6 or G-7 level be assigned.

181. The Board is of the view that the number of auditors per $100 million of budgeted expenditure is only one indicator to be used in the allocation of resources. This indicator must be refined after consideration of factors such as risk and complexity of operations.

182. However, at the time the memorandum of understanding between the Office of Internal Oversight Services and UNHCR was signed, UNHCR annual expenditure amounted to $801 million (see the financial statements for 2001), compared to $1,144 million for 2005, a 42 per cent increase. Despite this significant evolution, provisions of the memorandum of understanding relating to the level of resources required in order to provide for adequate audit coverage have not been reviewed since 2001.

183. The Board recommends that UNHCR, in conjunction with the Office of Internal Oversight Services, refine its basis for allocating resources for the audit of its missions.

Resources management

184. The Board reviewed compliance with the Institute of Internal Auditors Standard 2030 “Resource management”: “The chief audit executive should ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan”.

(a) Completion of audit plans

185. Compared to previous years, adjustments made to the 2005 audit plans, in terms of days cancelled and added, were significant: on the basis of an initial total of 1,585 days, 27 per cent of budgeted days were postponed or cancelled, while additional reviews representing a total of 18 per cent of the budgeted days were conducted. In 2004, cancellations and additions had each represented 5 per cent of the budgeted days, 7 per cent in 2003. Overall, out of a total of 41 assignments planned in 2005, in accordance with the approved audit plan, a total of 36 were expected to have been conducted or to be in progress by the end of the year, including 8 audits not planned initially (representing 285 auditor-days), while 14 assignments had to be cancelled or postponed (representing 430 auditor-days).
was also necessary to increase the budget for some of the audits conducted, which led to a total of 1,527 auditor-days for 2005 (or 96 per cent of the original budget).

(b) Available resources (compliance with the memorandum of understanding)

186. In paragraph 13 of the memorandum of understanding, UNHCR and the Office of Internal Oversight Services agreed that an adequate audit coverage of the current activities of UNHCR required funds sufficient to cover the cost of at least 15 posts (1 D-1, 1 P-5, 5 P-4, 5 P-2/3, 3 General Service). Two resident auditors were subsequently added, equivalent to one position (Afghanistan/Pakistan and the Sudan/Burundi).\(^9\) However, the Board noted that, according to the staff list provided by the UNHCR Audit Service, the actual staffing of the section was not in line with the memorandum of understanding and the equivalent of two and a half posts were not filled.

187. The Board noted that the Chief of Service, being simultaneously the Director of Internal Audit Division II, dedicated only half of his time to the UNHCR Audit Service, while fully funded by UNHCR. The UNHCR Audit Service indicated that that was done at the request of the previous Under-Secretary-General, Office of Internal Oversight Services, and was initially anticipated to last for only a short period. Unfortunately, owing to unforeseen staffing/budgeting problems in New York, the situation became protracted. To compensate for that, staff members from other sections in Internal Audit Division II had been allocated to UNHCR audits, including a senior auditor at the P-5 level and auditors at the P-4 and P-2/3 levels.

188. The UNHCR Audit Service of the Office of Internal Oversight Services agreed with the Board's recommendation that it ensure that resources funded by UNHCR are actually available and allocated to the provision of internal audit services to UNHCR, in compliance with the memorandum of understanding signed in 2001.

189. One P-4 (Geneva) and one P-3 (Nairobi) posts funded by UNHCR were not filled. The UNHCR Audit Service of the Office of Internal Oversight Services explained that the vacant posts had not been filled in a timely manner, mainly because of the constraints implied by the United Nations recruitment and promotion system. It planned to ensure further, within the constraints of the United Nations recruitment process, that posts are filled in a timely manner.

Information and communication technology audit capabilities

190. In paragraph 263 of its 2004 report,\(^{10}\) the Board recommended that the Office of Internal Oversight Services ensure that it obtain the required resources to effectively perform information and communication technology audits. The UNHCR Audit Service of the Office of Internal Oversight Services had two auditors with information technology capabilities (Certified Information Systems Auditors). Two

\(^9\) The UNHCR Audit Service of the Office of Internal Oversight Services indicated that on a continuous basis there was only one resident auditor at a time, since the Afghanistan/Pakistan post and the Sudan/Burundi post have not been funded in parallel. Therefore, they were not funded for 24 months, but for a total of 12 months.

\(^{10}\) _Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5 (A/59/5),_ chap. II.
others, assigned from Internal Audit Division II, were periodically involved in information and communication technology audits for UNHCR.

191. The UNHCR Audit Service was completing its information and communication technology audit strategy and planned to re-evaluate information and communication technology audit requirements. The UNHCR Audit Service indicated that specialist skills (information and communication technology or other skills) would be taken into consideration in future recruitment decisions.

Risk assessment

192. The Institute of Internal Auditors Standard 2010 states: “the internal audit activity’s plan of engagements should be based on a risk assessment, undertaken at least annually. The input of senior management and the board should be considered in this process.” According to the audit manual developed by the UNHCR Audit Service, “UNHCR internal audit activities shall be carried out according to annual and medium-term audit plans to be prepared by the Chief of Service and other appropriate staff. These audit plans should reflect the UNHCR Audit Service general audit strategy and objectives for the period involved. The plan should be risk-based, with priority given to audit subjects classified as high-risk.” At the time the self-assessment was conducted, the UNHCR Audit Service risk-analysis was based on the “UNHCR audit cycle” for field operations, and on the “UNHCR audit strategy” for headquarters. In June 2006, the UNHCR Audit Service reported that a risk assessment was in progress.

193. The review of UNHCR operations and the selection of field operations and headquarters departments/topics to be audited are determined on the basis of the assumption that higher value, complex and emergency operations pose the highest risks. According to UNHCR, annual planning is established by considering not only the financial volumes at stake, but also the ratings of previous audits (average, below average etc.), the working environment, the visibility of the operations, changes in management, management information and audit findings by other oversight bodies.

194. The UNHCR Audit Service of the Office of Internal Oversight Services agreed with the Board’s recommendation that it document its risk-assessment framework.

195. However, notwithstanding criteria actually considered to decide on the review of UNHCR operations, annual audit plans were not backed by a documented risk-analysis. The audit cycle aimed primarily at managing audit activities with limited resources, while not compromising the quality and scope of the audit work and providing adequate audit coverage. Considering financial volumes at stake as one of the main criteria for evaluating risks,11 it provides limited guidance on how to conduct the risk-analysis and cannot be seen as a risk assessment per se, in line with the Institute of Internal Auditors requirements.

11 “As a rule, the available audit resources will be concentrated on those programmes which absorb the bulk of UNHCR resources. This approach follows materiality aspects and aims at giving UNHCR management reasonable assurance on its financially significant programmes. The goal of such an audit approach would not be to cover as many country programmes as possible, but to cover as much of the financial volume as possible” (Source: UNHCR Audit Service of the Office of Internal Oversight Services, “The UNHCR internal audit cycle”, Rev. July 2002, para. 4).
196. The risk-management framework had also to be developed. With the assistance of a consultant, who agreed to provide pro bono services and the UNHCR Audit Service, UNHCR has been working since 2004 towards a systematic approach to identify, assess and understand risks. As of April 2006, the project was still in progress. In addition, at the time of our review, the UNHCR Audit Service was working on the development of the UNHCR risk profile, in conjunction with a larger, Office of Internal Oversight Services high-level risk-assessment exercise, for the 2007 audit plan.

**Delays in the issuance of audit reports**

197. In paragraph 267 of its 2004 report, the Board recommended that the Office of Internal Oversight Services address the causes of delays in reporting its audit results in order to ensure the issuance of reports in a timely manner. Despite some progress, the UNHCR Audit Service of the Office of Internal Oversight Services could further implement that recommendation.

198. Paragraph 10 of the memorandum of understanding concluded with UNHCR for the provision of internal audit services states that the UNHCR Audit Service will endeavour to submit, within four months from completion of the audit fieldwork, a final audit report to UNHCR senior management. In 2005, the average delay between the end of fieldwork and the issuance of a report was 105 calendar days, against 183 days in 2000, 142 days in 2002 and 112 days in 2004. Overall, the UNHCR Audit Service was below the aforementioned four-month target.

199. For benchmarking purposes, current and common practice is an average of 30 calendar days from completion of fieldwork to issuance of the final audit report. The delays therefore often remained long, despite significant efforts.

200. The UNHCR Audit Service of the Office of Internal Oversight Services agreed with the Board’s recommendation that it further reduce the average time between the end of fieldwork and the issuance of the final audit report.

**Language of reporting**

201. The Institute of Internal Auditors Standard 2400 states: “Internal auditors should communicate the engagement results.” In 2005, the UNHCR Audit Service of the Office of Internal Oversight Services reviewed UNHCR field operations in 26 countries, including 8 French-speaking countries. French is one of the two working languages of the United Nations. The UNHCR Audit Service has not so far considered providing UNHCR with reports in French, even when French is the official or commonly-spoken language of the audited UNHCR office. This may hinder understanding of the report and the dissemination of best practices and recommendations made by the UNHCR Audit Service.

202. The UNHCR Audit Service partially agreed and planned to provide in French the summaries of those audit reports dealing with UNHCR operations in French-speaking countries. However, it does not have the translation skills or resources to translate complete audit reports.

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13 Source: Global Auditing Information Network maintained by the Institute of Internal Auditors.
203. The Board recommends that, where appropriate, the Office of Internal Oversight Services provide its reports in both the working languages of the United Nations.

13. **Information and communication technology fraud prevention and management**

204. The Board reviewed information and communication technology fraud prevention and management at UNHCR and noted some shortcomings. While agreeing with some of the Board’s recommendations, UNHCR also indicated that in view of the current funding restrictions and the “no-staff-growth” policy, it was envisaged that it would not be realistic for the recommendations to be implemented before the end of 2007 and then on the condition that its information and communication technology governance board provided the relevant approvals. However, until then, UNHCR anticipated that major risks for critical systems would be kept under control.

**Policies and compliance**

205. UNHCR accepts that the Secretary-General’s bulletin on use of information and communication technology resources and data (ST/SGB/2004/15) and other policies may not be updated fast enough to keep up with emerging information and communication technology risks and new forms of fraud, such as “phishing”, a scam to steal valuable information such as credit card numbers, social security numbers, log-ins and passwords targeting organizations through their staff.

206. **The Board recommends that UNHCR review its security policies every year to determine if they continue to address risks properly.**

207. UNHCR reported that it would develop a formally documented information security policy.

208. UNHCR also stated that it did not have policies concerning the classification of documents. This is not compliant with the requirements of International Standards Organization (ISO) standard 17799, section 3. Consisting of 11 sections, ISO standard 17799 has been adopted as an international standard for a code of practice for the management of information security, although it has not yet been adopted by the United Nations. While not mandatory, the implications of not adopting this standard are that UNHCR may be failing to protect its information assets adequately.

209. **The Board recommends that UNHCR develop policies concerning the classification of documents and/or data, including the related access rights.**

210. Responsibility for validating the credentials and trustworthiness of people before granting them access to networks and systems rests with the hiring manager. There is no approach other than following up the three referees nominated by candidates for a staff position and nothing is done specifically with reference to the engagement of interns, consultants and contractors. This practice appears to apply to individuals granted extensive rights, such as those of creating accounts and assigning access rights to others.

211. **UNHCR agreed with the Board’s recommendation that it implement stronger procedures to validate credentials, including for non-staff, particularly**
for individuals granted privileged access rights (database and systems administrators, and other types of superuser).

212. UNHCR indicated that it had commenced implementing a programme whereby all technical staff with high-level privileges with regard to production systems were briefed by the Inspector General’s Office and signed a specific oath of confidentiality, supplementary to the standard contract which all staff signed when they join the United Nations. UNHCR also reported that for non-staff, the issue would be addressed in the new information security policy.

Building protective features into computer systems

213. UNHCR applies four sets of security practices for different classes of applications: MSRP (PeopleSoft), field applications, personal computer applications and mainframe applications. UNHCR has taken several steps to ensure applications are designed and managed to protect the security and confidentiality of data.

214. UNHCR agreed with the Board’s recommendation that it enhance independent validation of security practices for its applications.

215. UNHCR has a security administration function in the Business Solutions Services to grant access to applications and their data but there are no documented practices for the segregation of duties for identity management.

216. UNHCR agreed with the Board’s recommendation that it adopt a policy concerning all aspects of identity management (who can request an identification, definition of what services and data a person can access, exception management, changes in personnel, cancellation of access rights).

217. Access to systems is controlled through a combination of user name and password. Despite the ready availability of keystroke loggers and other forms of spyware, UNHCR has not yet considered alternatives to authenticate system users and did not enforce password maintenance rules owing to user resistance, except for MSRP. UNHCR considered that it followed industry practices appropriate to the assessed level of risks.

218. UNHCR did not conduct tests with password-breaking software. While it recognized that authentication measures other than passwords involved additional cost, such tests could give UNHCR an indication of the current trustworthiness of their current practices.

219. In the absence of proper checks on password sharing and disclosure, there was no factual knowledge of the extent of the problem, although UNHCR admitted that the writing down of passwords continues to be practised.

220. The Board recommends that UNHCR, together with other United Nations organizations, conduct tests with password-breaking software in the immediate future to determine if reliance on passwords provides an adequate level of security.

221. UNHCR did not provide reports indicating that formal tests have been conducted to match available access rights with the actual persons who should be authorized, although the Controller requested that this should be done. It is therefore not clear what is the extent of dormant accounts or that the access rights of individuals who have left the organization have been duly terminated. UNHCR
planned to strengthen the mechanism for recording the assignment of security roles within major systems. For applications developed or customized outside the organization, UNHCR stated that the integrity of access to functionality or data was not tested.

222. UNHCR agreed with the Board’s recommendation that it test the integrity of access to functionality or data in all applications developed or customized outside the organization.

14. Tsunami relief-related operations

223. On 26 December 2004, a 9.0 magnitude undersea earthquake occurred off the west coast of the northern Indonesian island of Sumatra. The earthquake initiated a set of massive tsunamis, up to 10 metres in height, which subsequently devastated coastal towns and villages across South and South-East Asia. The disaster led to the deaths of over 168,000 persons and the displacement of several million. In Indonesia, the death toll surpassed 115,000 and the Ministry of Health initially reported that the number of displaced was over 610,000. In Sri Lanka, the disaster killed more than 35,000, destroyed about 65,000 houses and seriously damaged 40,000 others, and displaced more than 550,000 persons.

Evaluation

224. With the tsunami, UNHCR participated in an operation that was not in its refugee protection-related mandate. UNHCR responded to a major natural disaster and to the Secretary-General’s request that all United Nations organizations participate. After the emergency, with the large amounts requested through the flash appeal, UNHCR found itself with funds to use not directly linked to its mandate. Despite this unusual situation, no specific UNHCR evaluation has been conducted in order to apply lessons learned to the future involvement of UNHCR in relief operations arising from natural disasters.

225. The Board recommends that UNHCR conduct an evaluation of its tsunami operations in order to apply lessons learned to future operations concerning natural disasters.

Contributions received

226. As shown in table 14, UNHCR received more than $59 million for tsunami relief operations. Contributions in kind received for the tsunami were not, however, monitored properly to give the full amount of resources available for UNHCR operations. In Sri Lanka, contributions in kind were valued at $0.6 million, but there was no documentation of the valuation. In Indonesia, it was only after the Board’s audit that UNHCR reported in its financial statements on what it considered the main contribution in kind received for relief operations in Indonesia: $3.3 million received from the Government of Switzerland. Other contributions in kind received in Indonesia have not been valued and reported in the financial statements, such as the use of military means provided by the Governments of Indonesia and the United States, transport provided by private companies or clearing services.
Table 12
Contributions received by UNHCR for its tsunami-related operations
(United States dollars)

<table>
<thead>
<tr>
<th>Contributions</th>
<th>Total</th>
<th>Regional(^a)</th>
<th>Indonesia</th>
<th>Sri Lanka</th>
<th>Somalia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>774 593</td>
<td></td>
<td>774 593</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Canada</td>
<td>2 432 575</td>
<td>1 612 903</td>
<td>606 557</td>
<td>213 115</td>
<td></td>
</tr>
<tr>
<td>Denmark</td>
<td>1 824 818</td>
<td></td>
<td>1 824 818</td>
<td></td>
<td></td>
</tr>
<tr>
<td>European Commission</td>
<td>3 668 630</td>
<td></td>
<td>3 668 630</td>
<td></td>
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<tr>
<td>Germany</td>
<td>6 209 150</td>
<td>4 575 163</td>
<td>1 633 987</td>
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<td></td>
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<td>Greece</td>
<td>3 823 174</td>
<td></td>
<td>3 823 174</td>
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<td></td>
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<td>Ireland</td>
<td>678 426</td>
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<td>678 426</td>
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<td></td>
<td></td>
<td>265 252</td>
<td></td>
</tr>
<tr>
<td>Japan</td>
<td>15 000 000</td>
<td></td>
<td>13 000 000</td>
<td>2 000 000</td>
<td></td>
</tr>
<tr>
<td>Liechtenstein</td>
<td>26 549</td>
<td></td>
<td>26 549</td>
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<tr>
<td>Luxembourg</td>
<td>1 017 639</td>
<td>1 017 639</td>
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<tr>
<td>Netherlands</td>
<td>1 854 000</td>
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<td></td>
<td>1 854 000</td>
<td></td>
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<tr>
<td>New Zealand</td>
<td>2 130 300</td>
<td>2 130 300</td>
<td></td>
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<tr>
<td>Norway</td>
<td>5 163 651</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Saudi Arabia</td>
<td>500 000</td>
<td></td>
<td>500 000</td>
<td></td>
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</tr>
<tr>
<td>Spain(^b)</td>
<td>153 579</td>
<td>153 579</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Switzerland</td>
<td>515 987</td>
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<td></td>
<td>515 987</td>
<td></td>
</tr>
<tr>
<td>United Kingdom</td>
<td>818 823</td>
<td>766 284</td>
<td>52 539</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Private donors</td>
<td>12 361 254</td>
<td>2 610 486</td>
<td>6 156 073</td>
<td>3 475 594</td>
<td>119 101</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>59 218 401</strong></td>
<td><strong>13 393 533</strong></td>
<td><strong>29 427 251</strong></td>
<td><strong>15 497 276</strong></td>
<td><strong>900 341</strong></td>
</tr>
</tbody>
</table>

\(^a\) Regional funds can be used in any of the three countries.

\(^b\) Contributions from Spanish autonomous communities and other public administrations channelled through España con ACNUR.

Expenditures

227. The Board noted that the above-mentioned income exceeded the expenditure on tsunami-related operations for 2005. In Indonesia, the rate of expenditure was quite low as at 31 January 2006: 46 per cent of the budgeted expenditure had been spent, with only 51 per cent of it spent on tsunami relief operations. In Sri Lanka, as at 31 December 2005, out of the $15.5 million received for the tsunami relief operations, $9.5 million had been spent, 61 per cent of the contributions received.
Table 13

Contributions and expenditures received by UNHCR for its tsunami-related operations

(millions of United States dollars)

<table>
<thead>
<tr>
<th>Contributions received</th>
<th>Needs assessment</th>
<th>Expenditures</th>
<th>Expenditures/ contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total UNHCR</td>
<td>59.2</td>
<td>60</td>
<td>34</td>
</tr>
<tr>
<td>Indonesia</td>
<td>29.4</td>
<td>42</td>
<td>19.3</td>
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<tr>
<td>Sri Lanka</td>
<td>15.5</td>
<td>15.3</td>
<td>9.5</td>
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</table>

228. In both Sri Lanka and Indonesia, the Board noted delays in the implementation of the programmes that followed the emergency phase and which had justified the amounts requested in the flash appeal. These delays explain why most of the funds had not been disbursed or committed at the end of 2005, in Indonesia.

229. In Sri Lanka, UNHCR was committed to constructing a total of 4,400 shelters in Ampara and Jaffna districts, through its implementing partners. By May 2005, only 252 (or 6 per cent of the total planned) had been erected. However, the objective was met at the end of 2005.

230. In Indonesia, the post-emergency programme, prepared after UNHCR was authorized to work again in Banda Aceh, scheduled the construction of 1,144 houses, to be finished and handed over to the beneficiaries before mid-May 2006. At the time of the Board’s visit, as at 31 January 2006, no house had yet been built and only 20 per cent of the plots had been marked. UNHCR indicated that by mid-June 2006, 843 house sites had been plotted, 494 houses were at different stages of construction, 94 houses had been handed over to beneficiaries and an additional 23 houses were in the final stages of completion.

231. In both cases, these delays were explained by legal (identification of owners and beneficiaries, changes in land management policy), environmental (lack of raw materials and workforce) and insufficient in-house expertise. The Board noted also that building houses after a natural disaster was not part of the core mandate of UNHCR and therefore the organization did not have the relevant skills immediately available in-house to conduct such programmes.

232. Given the low rate of implementation, the proportion of administrative costs (not including the support costs in the project expenditures) was high. In Indonesia, 36 per cent of the funds disbursed were for administrative purposes. Overall, when committed funds were included, administrative costs represented 13 per cent of project costs. The pace of implementation and the high administrative costs in 2005 due to the delays in implementation of the project, for which most funds were committed, could be a matter of concern for donors.

233. The Board recommends that UNHCR take appropriate measures to spend in line with the relevant assessments.
Contingency planning

234. While recognizing that responding to emergencies occasioned by natural disasters is not the primary responsibility of UNHCR and that the tsunami disaster cannot be seen as a typical emergency for UNHCR, the Board reviewed preparatory measures and procedures applied by UNHCR in Sri Lanka and in Indonesia for facing emergency situations.

235. The Board noted that the 2003 contingency plan drafted by UNHCR, Sri Lanka addressing politically related scenarios had not been formally endorsed and disseminated to UNHCR staff, and had not been updated until early 2006, when continuous degradation of the security situation in Northern and Eastern Sri Lanka raised fears of a return to civil war and subsequent mass movements of internally displaced persons.

236. In December 2002, UNHCR, Indonesia finalized an emergency preparedness project under the supervision of the Association of Southeast Asian Nations (ASEAN) Committee on Disaster Management to promote closer coordination on emergency-preparedness and response. This programme included emergency management training and contingency planning workshops in Indonesia, Malaysia, the Philippines and Timor-Leste. Twenty-two training workshops, including two regional ones, in Manila in August 2003 and Brunei Darussalam in December 2003, were organized for more than 500 official participants.

237. The Board, however, did not find evidence that these training programmes and workshops have been of specific use for the tsunami recovery management. UNHCR staff in Sri Lanka have not benefited from any training on emergency preparedness and response since 1 January 2003.

238. **The Board recommends that UNHCR maintain updated contingency plans and ensure their effectiveness for the performance of its mandate.**

Needs assessment

239. The Board observed that the funding requirements in the flash appeal were not supported by an accurate assessment of needs. In Indonesia, the funding requirements went from $1.8 million to $60 million between 28 December 2004 and 6 January 2005, when the United Nations launched the Flash Appeal for the Indian Ocean Earthquake-Tsunami, 2005. In Sri Lanka, UNHCR estimated by the end of December 2004 that its participation in tsunami relief efforts during the first three to six months, for the provision of non-food relief items and shelter material to 25,000 families (approximately 100,000 individuals), would require $7.9 million. On 6 January 2005, UNHCR requirements for Sri Lanka had almost doubled and reached $15.3 million.

240. While acknowledging the difficulties faced by all agencies involved in assessing clearly and expeditiously the scale of the disaster and the actual needs to be covered during the relief operations, the Board notes also that it was not provided during its audits with detailed budgets regarding the use of funds requested. Except for a few indications on the justifications for the amounts required, there was no comprehensive view of the total needs assessed, on the basis of which quantities to be delivered by UNHCR were decided upon.
241. The Board recommends that UNHCR draw lessons from the tsunami emergency in respect of needs assessment and funding requirements.

242. UNHCR explained that the magnitude of the disaster, the level of devastation and chaos, changed government priorities, and lack of basic information on affected communities had all been contributing factors to why funding requirements could not be based on proper assessments. In addition, when the flash appeal was first issued, appealing agencies were neither aware nor able to assess the level of private-sector funds that were pouring into affected areas, channelled through agencies and private companies. The situation was reassessed when local governments organized coordination between the aid communities, with clear definition of tasks between agencies.

243. In an ideal world, a clear needs assessment should be reflected in the funding requirements. However, since the first UNHCR staff member arrived in Banda Aceh on 2 January 2005 and the flash appeal was finalized on 5 January for issuance by the United Nations Secretary-General on 6 January, and given that the tsunami had destroyed the roads and bridges down the west coast and that UNHCR was unable to gain access to a helicopter for an aerial needs assessment until 7 January, there was no way a detailed needs assessment could be undertaken before the flash appeal. The needs in the flash appeal were based on the inter-agency needs assessment on 31 December 2004 and on assessment reports gathered from other agencies.

Emergency deployment

244. During the emergency phase, UNHCR delivered promptly non-food relief items to tsunami victims, within the limits of stocks available. The Board noted, however, some areas of improvement in stock management.

245. In Indonesia, although UNHCR was not the first on site, owing to the harsh conditions of road and the non-availability of air transportation, it was at work as of 1 January 2005. The Board noted that vehicles in stock were not appropriate (left-hand drive vehicles).

246. UNHCR managed to deploy additional staff to the affected areas. Staff mobilization was, however, quite protracted. For instance, in Sri Lanka, the maximum resources were deployed in May and June 2005 although the emergency phase was already over.

247. In addition, the Board noted that the qualifications of staff were not always in line with the needs. In Indonesia, for example, the terms of reference for the head of field office/team leader in one sub-office mentioned as a required skill “programme experience, particularly in the shelter rebuilding area”. The staff member eventually appointed had outstanding experience in security questions, but had never before monitored a rebuilding activity, especially of houses.

248. The Board recommends that UNHCR review tsunami lessons learned to enhance its procedures for emergency deployments.

249. UNHCR indicated that standby agreements with operational partners were one of the strategies explored by UNHCR for increasing its response capacity.
Stock management

250. In Sri Lanka, to respond to unsubstantiated requests, UNHCR bought tents and sarongs in excess of needs. Although beyond the responsibility of UNHCR, these purchases led to the waste of $1.3 million of tsunami funds (or more than 10 per cent of tsunami-related funds in Sri Lanka) to the detriment of the tsunami victims.

251. In Indonesia, the Board noted important stocks still awaiting use: 18,074 items valued at $321,250 procured three to five months prior to the Board’s visit had not been utilized; neither had two containers of telecommunications equipment (one complete satellite system, five mini-sat telephones, 28 battery chargers, 18 repeaters, 11 inverters) stored in the warehouse since October 2005. Not putting them to immediate use was not a prudent way of managing valuable resources, not to mention the risks associated with long storage.

252. The Board recommends that UNHCR improve its needs assessments for non-food supplies in order to minimize the stocks in the warehouse, optimize the use of the non-food supplies and redeploy unused stocks.

253. UNHCR reported it was looking into ways to improve its contingency planning, stock pre-positioning and stockpiling in order to improve the quality and timing of the UNHCR response and to manage resources better.

Relations with the military

254. UNHCR used military means in the emergency phase. Most notably in Indonesia, UNHCR used Swiss helicopters but also United States army vehicles or Indonesian army vehicles. The Board noted that there was a lack of agreement between the United Nations and military forces, apart from a memorandum of understanding between UNHCR and the Swiss army.

255. UNHCR was guided by a reference paper on “Civil-military relationship in complex emergencies” endorsed by the Inter-Agency Standing Committee Working Group in June 2004, as well as the “Guidelines on the use of military and civil defence assets to support United Nations humanitarian activities in complex emergencies” of March 2003. UNHCR was in the process of reviewing existing standby agreements to increase its response and intervention capacity.

256. The Board recommends that UNHCR, together with other United Nations agencies, consider concluding advance agreements with military forces in order to improve coordination in emergency phases.

15. Procurement management

257. In its report for the period ended 31 December 2004 (A/60/387), the Advisory Committee on Administrative and Budgetary Questions mentioned:

“With regard to UNHCR procurement activities, the Board notes that some field offices did not develop procurement plans, vendor rosters and purchase order logs. Also, competitive bidding was not always used. During the deliberations, the Advisory Committee was informed by the Board that

14 Buying in excess of needs was the result of a governmental requirement and UNHCR was not responsible for that.
competitive bidding was not always used because goods and services had to be obtained at short notice during crisis situations. The Committee notes that this in itself does not necessarily constitute a violation of the Organization’s financial regulations and rules. In this respect, financial rule 105.16 specifies situations where competitive bidding may not be in the best interest of the Organization, including exigency situations. The Committee looks forward to further details on this matter in the Board’s follow-up report on UNHCR.”

Procurement activity in UNHCR

258. The Board noted that UNHCR had limited knowledge of its overall procurement activities. Its Supply Management Service at headquarters had detailed data on procurement at headquarters but had limited or no information on total procurement managed by field offices and implementing partners. According to an estimate by the Supply Management Service, this limited accurate data on approximately 36 per cent of UNHCR procurement.

259. The total amount of procurement carried out by UNHCR headquarters in 2005 amounted to $112 million; it had doubled since 2000. Of those purchases, 10 per cent were intended for the Sudan, 7 per cent for Chad and 5.5 per cent for Burundi. Since 2004, the highest value items are “Other transport”, “Terrain vehicles” and “Information technology services”. They represented approximately one third of total purchases by headquarters.

260. UNHCR agreed with the Board’s recommendation that it improve its knowledge of procurement activities throughout the organization.

Lack of a procurement plan

261. There was no procurement plan at UNHCR headquarters. For field offices, the Board noted that, since 2003, on average 50 procurement plans, or those of 43 per cent of all field offices, were sent yearly to headquarters for analysis.

262. Such practices are contrary to the UNHCR Manual, which specifies that such plans are essential to provide the Supply Management Service with the information needed to understand global requirements, ensure quality support to operations and establish strategic arrangements that reduce costs.

263. UNHCR agreed with the Board’s recommendation to establish annual procurement plans.

Tests on procurements

264. The Board reviewed a sample representing $25.1 million, 22 per cent of the amount purchased in 2005, and six valid frame agreements, or 13 per cent of the existing frame agreements.

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15 Frame agreements are established for goods and services for which, based on planning data such as purchasing plans and analysis of history data, UNHCR expects frequent requisitions over a defined period of time. While actual quantities and the timing are not definitely known in advance, commitment from the vendor is still needed.
Conditions of date/hour for the submission of tenders

265. In any invitation to tender launched, the definition of a date/hour beyond which UNHCR would not accept any more offers is a crucial element of the procedure. It allows equity in the treatment of tenders and guarantees the rigour and transparency of the procedure, thus limiting any dispute by a prospective contractor.

266. The Board noted that for two invitations to tender (for the Storage Area Network procurement and the implementation of the build and deploy phase of Human Resources and Payroll) some bids were received after the deadlines. They were, however, considered. This was justified and accepted by the Committee on Contracts in the interest of the organization.

Committee on Contracts

267. The Board noted that cases for the selection of five vendors for a total amount of $1.3 million had not submitted for the Committee’s prior approval. That was in contravention of the UNHCR rules on procurement, which require that contracts entered into with a single vendor in the previous 12-month period which, in total, amount to $200,000 should be submitted to the Committee.16

268. UNHCR agreed with the Board’s recommendation that it establish a threshold warning system to monitor compliance with the rules of referral to the Committee on Contracts.

Local committees on contracts and receiving reports from the field

269. Out of 118 country offices 76 have established a local committee on contracts. In spite of the recommendations repeatedly made by the Office of Internal Oversight Services, the Board noted that local committees on contracts do not all send their minutes and terms of reference to the headquarters Committee on Contracts. The Board also noted that, in 2005, six vendors selected by field offices were not referred to the headquarters Committee on Contracts, although the amounts involved were above the $150,000 threshold set in the UNHCR Manual.17

270. Through the review of purchase order files, the Board noted only a few receiving reports from consignees justifying the receipt of goods and services purchased by the Procurement and Contracts Section. Field offices delay or do not send these reports proving the delivery and the correct reception of the goods.

271. UNHCR agreed with the Board’s recommendation that it improve the reporting and functioning of local committees on contracts and remind the field offices of their obligation to inform headquarters of the correct reception of the goods sent to them.

Competitive procedure after a waiver of competitive bidding

272. The purchases in 2005 that were not subject to competitive bidding represented a total of $27.5 million for 31 transactions, or 24 per cent of 2005 procurement. Four principal cases account for 69 per cent of the total, with a value of $18.95 million.

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16 Chapter 8, section 2.5.4.1 of the UNHCR Manual refers.
17 Idem.
273. The explanations provided to the Committee on Contracts to justify the waiver of competitive bidding were in line with the provisions of chapter 8, paragraph 2.5.3.3 of the UNHCR Manual on waivers of competitive bidding.

274. The Board nevertheless recommends that UNHCR limit the use of waivers of competitive bidding.

Management of vendors

275. UNHCR considers that “establishing and maintaining a database of potential vendors is a critical part of sourcing”. However, the Board noted that the financial stability of none of the vendors in the sample reviewed had been assessed, contrary to requirements of the UNHCR Manual on procurement.

276. UNHCR agreed with the Board’s recommendation that it systematically conduct an analysis of the financial stability of its vendors, subject to the feasibility of assessing vendors in remote locations.

277. When reviewing the vendor databases for headquarters and field offices, the Board noted that 1,084 (68 per cent) and 2,815 (78 per cent) respectively of the vendors recorded as active had not been used in the previous three years, and should therefore be considered as inactive, in line with UNHCR requirements. Databases should be updated accordingly. There was no vendor review committee in the Supply Management Service.

278. UNHCR agreed with the Board’s recommendation that it update its vendor databases and create a vendor review committee or extend the role of the Committee on Contracts.

Seniority of staff

279. The Board noted that as at 15 March 2006 the average duration in function for procurement staff was about nine years. A total of 14 staff members (out of 24) have been directly involved in the procurement process for more than five years, including six for more than 15 years. For instance, the current Chief of the Procurement and Contracts Section entered the Supply Management Service in 1993 and three procurement assistants have been assigned to procurement functions at UNHCR for more than 20 years.

280. UNHCR agreed with the Board’s recommendation that it improve the rotation and mobility of staff involved in procurement functions, in line with best practices.

16. Fraud and presumptive fraud

281. As required under the Financial Regulations and Rules of the United Nations, which are applicable in the absence of any specific rules on this matter in the financial rules of UNHCR, the Administration reported 14 cases of fraud and presumptive fraud to the Board of Auditors for the financial period ended 31 December 2005. For 2004, UNHCR had reported five such cases and 19 specific resettlement cases to the Board.

18 Chapter 8, section 2.2.2 of the UNHCR Manual refers.
19 Chapter 8, section 2.2.2.1.2 of the UNHCR Manual refers.
20 Chapter 8, section 2.2.2.1 of the UNHCR Manual refers.
282. The cases referred to below remained pending and the potential losses had yet to be determined by UNHCR. UNHCR reported that it had recovered $7,207 out of $169,156 of alleged fraudulent losses by 31 December 2005.

(a) In four cases, staff members were alleged to have certified false information or submitted fake certificates in respect of education grants. The total amount of losses was fixed at $105,456 while only $7,207 was recovered. In two cases, the allegation was not substantiated, in one case the investigation was not finalized and in one case a staff member was separated from service;

(b) In three cases, staff members were alleged to have submitted fraudulent medical insurance claims based on false documents ($1,800). Disciplinary measures were implemented, including separation from service, but as at 31 May 2006 the funds remained unrecovered;

(c) In four cases, staff members were alleged to have stolen funds ($61,900) from the organization. The funds have not been recovered but disciplinary measures have been undertaken: in two cases the investigation was not finalized and in two cases there were summary dismissals;

(d) In three cases, staff members were alleged to have taken bribes from refugees in return for their resettlement submission or from vendors to facilitate the competitive bidding. These damages were not the cause of direct losses for UNHCR. In one case, the allegation was not substantiated and in two cases disciplinary measures were in progress.

283. UNHCR could not inform the Board of the controls that had been implemented to prevent the recurrence of such cases, except in one case where the Regional Representative of UNHCR was advised to organize routine meetings of colleagues at the Cairo Office to promote familiarization with staff rules and regulations. The UNHCR Inspector General’s Office, however, indicated that its Investigation Unit was proactively working on strengthening its counter-fraud role through prevention by means of, inter alia, awareness-raising and education. In January 2005, the Investigation Unit launched the Investigation Learning Programme to develop skills and confidence of some 100 staff to assist in undertaking investigations into allegations of misconduct against staff members. In February 2006, UNHCR launched the “Accountability Portal”, initiated by the Investigation Unit. The portal is accessible to all staff from the HCR Intranet. It serves as a repository of information relating to the human and financial resources of UNHCR. Furthermore, the portal provides links to important sources of information, including the Fraud Bulletin.

284. The Board recommends that UNHCR continue to strengthen controls and procedures to identify and mitigate the risk of fraud.
D. Acknowledgement

285. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to its staff by the High Commissioner and his staff.

(Signed) Philippe Séguin  
First President of the Court of Accounts of France  
Lead Auditor

(Signed) Guillermo N. Carague  
Chairman, Philippine Commission on Audit  
Chairman of the Board

(Signed) Shauket A. Fakie  
Auditor-General of the Republic of South Africa

28 July 2006

Note: The members of the Board of Auditors have signed only the English version of the report.
Annex

Status of implementation of recommendations of the Board for the financial period ended 31 December 2004

<table>
<thead>
<tr>
<th>Topic</th>
<th>Financial period first reported</th>
<th>Implemented</th>
<th>Under implementation</th>
<th>Not implemented</th>
<th>Total</th>
<th>Relevant paragraphs in the present report</th>
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<tbody>
<tr>
<td><strong>A. Financial issues</strong></td>
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<tr>
<td>After-service liabilities b</td>
<td>2000</td>
<td>Para. 53</td>
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<td>Disclosure in financial report</td>
<td>2003</td>
<td>Para. 58</td>
<td>Para. 20</td>
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<td>Accounting for currency exchange</td>
<td>2003</td>
<td>Para. 97</td>
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<td>Expenditure b</td>
<td>2004</td>
<td>Para. 87</td>
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<td>Cash and bank</td>
<td>2004</td>
<td>Para. 89 and 91</td>
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<td>Deferred charges</td>
<td>2004</td>
<td>Para. 93</td>
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<td>Memorandum of understanding with United Nations Development Programme</td>
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<td>Para. 69</td>
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<td>Contributions</td>
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<td>Division of International Protection</td>
<td>2004</td>
<td>Paras. 139, 143, 150, 172, 180, 182, 191, 197 and 201</td>
<td>Paras. 147, 156, 161, 168, 170, 178, 186, 188, 195 and 203</td>
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<td>Statistics</td>
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<td>Para. 251</td>
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<td>Results-based management</td>
<td>2004</td>
<td>Paras. 208, 211, 216, 224, 235, 238 and 242</td>
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<td>Project personnel</td>
<td>2002</td>
<td>Para. 129</td>
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<td>Information and communication technology</td>
<td>2003</td>
<td>Paras. 245, 247 and 249</td>
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<td>Field office management</td>
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<td>Paras. 253, 255, 257, 259, 261, 265 and 268</td>
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<td>Oversight Committee</td>
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<td>Para. 35</td>
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<td>Implementing partners</td>
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a See *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5E (A/60/5/Add.5)*, chap. II; para. 122 was overtaken by events.

b Reiteration of 2002 recommendation.
Chapter III

Audit opinion

We have audited the accompanying financial statements of the Office of the United Nations High Commissioner for Refugees, comprising statements numbered I to III, schedules numbered 1 to 5 and the supporting notes for the year ended 31 December 2005. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency, and in conformity with international standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the United Nations High Commissioner for Refugees as at 31 December 2005 and the results of its operations and its cash flows for the period then ended, in accordance with the United Nations System Accounting Standards.

Furthermore, in our opinion, the transactions of the funds of the High Commissioner for Refugees that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and legislative authority.

In accordance with article VII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the United Nations High Commissioner for Refugees.

(Signed) Philippe Séguin
First President of the Court of Accounts of France
Lead Auditor

(Signed) Guillermo N. Carague
Chairman, Philippine Commission on Audit
Chairman of the Board

(Signed) Shauket A. Fakie
Auditor-General of the Republic of South Africa

28 July 2006

Note: The members of the Board of Auditors have signed only the English version of the audit opinion.
Chapter IV

Statement of the High Commissioner’s responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the Programme of the United Nations High Commissioner and to the General Assembly of the United Nations.

To fulfil its responsibility, the Office of the United Nations High Commissioner for Refugees (UNHCR) operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to review by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following appended financial statements, comprising statements I to III, schedules 1 to 5, annexes I to II, appendix I and supporting notes, were prepared in accordance with UNHCR Financial Rules (A/AC.96/503/Rev.7) and the United Nations System Accounting Standards. In the opinion of management, the accompanying financial statements present fairly the financial position of the Office as at 31 December 2005, and the results of its operations and its cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Approved:

(Signed) António Guterres
United Nations High Commissioner for Refugees

Certified:

(Signed) Saburo Takizawa
Controller and Director
Division of Financial and Supply Management

Geneva
9 March 2006
Chapter V

Financial statements for the year ended 31 December 2005

Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2005

(in thousands of United States dollars)

<table>
<thead>
<tr>
<th>Schedule Schedule or note</th>
<th>Working Capital and Guarantee Fund</th>
<th>Annual Programme Fund</th>
<th>United Nations Regular Budget Fund</th>
<th>Supplementary Programmes Fund</th>
<th>Junior Professional Officers Fund Note 2 (d)</th>
<th>Medical Insurance Plan Note 2 (d)</th>
<th>2005</th>
<th>2004</th>
</tr>
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<td>Medical Insurance Plan Note 2 (d)</td>
<td>2005</td>
<td>2004</td>
</tr>
</tbody>
</table>

Income

Voluntary contributions

Other/miscellaneous income

Interest income

Currency exchange adjustments

Other/miscellaneous income

Total income

Expenditure

Expenditure

Total expenditure

Excess (shortfall) of income over expenditure

Adjustments to prior years’ contributions

Adjustments to prior years’ expenditure

Net excess (shortfall) of income over expenditure

Cancellation of prior years’ obligations

Transfer supplementary programme to annual programme

Transfer to/from other funds

Reserves and fund balances, beginning of year

Reserves and fund balances, end of year

<table>
<thead>
<tr>
<th>Schedule Schedule or note</th>
<th>Working Capital and Guarantee Fund</th>
<th>Annual Programme Fund</th>
<th>United Nations Regular Budget Fund</th>
<th>Supplementary Programmes Fund</th>
<th>Junior Professional Officers Fund Note 2 (d)</th>
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| Schedule Schedule or note | Working Capital and Guarantee Fund | Annual Programme Fund | United Nations Regular Budget Fund | Supplementary Programmes Fund | Junior Professional Officers Fund Note 2 (d) | Medical Insurance Plan Note 2 (d) | 2005 | 2004 |
### Statement of assets, liabilities, reserves and fund balances

as at 31 December 2005

(In thousands of United States dollars)

#### Statement II

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for the year ended 31 December 2005
(in thousands of United States dollars)

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## Contributions by programme — all funds as at 31 December 2005
(in United States dollars)

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Contributions by programme — all funds
as at 31 December 2005
(in United States dollars)

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### Contributions by programme — all funds as at 31 December 2005
(in United States dollars)

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Contributions by programme — all funds as at 31 December 2005 (in United States dollars)

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**For the year ending: 31 December 2005**
(In thousands of United States dollars)

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Contributions by programme — all funds
For the year ending: 31 December 2005
(In thousands of United States dollars)

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Contributions by programme — all funds
For the year ending: 31 December 2005
(in thousands of United States dollars)

Schedule 1 — Report 2

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Contributions by programme — all funds
for the year ending: 31 December 2005
(in thousands of United States dollars)

Schedule 1 — Report 2

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## Status of prior years’ outstanding contributions for the year ending 31 December 2005
(in thousands of United States dollars)

### Schedule 2

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<td>18 477</td>
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Status of prior years’ outstanding contributions
for the year ending 31 December 2005
(in thousands of United States dollars)

Schedule 2

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<tr>
<th>DONOR</th>
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<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>TOTAL</th>
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<td>1 464</td>
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<td>646</td>
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A/61/5/Add.5
92 Schedule of appropriations under the annual programme budget for the year ended 31 December 2005
(in thousands of United States dollars)

<p>| Schedule 3 |
|------------------|------------------|------------------|------------------|------------------|
| <strong>Annual Programme Budget</strong> | <strong>Annual Programme Budget</strong> | <strong>Annual Programme Budget</strong> | <strong>Annual Programme Budget</strong> | <strong>Annual Programme Budget</strong> |
| <strong>UNHCR TOTAL</strong> | <strong>UNHCR TOTAL</strong> | <strong>UNHCR TOTAL</strong> | <strong>UNHCR TOTAL</strong> | <strong>UNHCR TOTAL</strong> |
| <strong>FIELD OPERATIONS</strong> | <strong>FIELD OPERATIONS</strong> | <strong>FIELD OPERATIONS</strong> | <strong>FIELD OPERATIONS</strong> | <strong>FIELD OPERATIONS</strong> |
| <strong>AFRICA</strong> | <strong>AFRICA</strong> | <strong>AFRICA</strong> | <strong>AFRICA</strong> | <strong>AFRICA</strong> |
| <strong>WEST AFRICA</strong> | <strong>WEST AFRICA</strong> | <strong>WEST AFRICA</strong> | <strong>WEST AFRICA</strong> | <strong>WEST AFRICA</strong> |
| <strong>WEST AFRICA OVERALL</strong> | 3 634 | 2 431 | 6 065 | 5 142 | 5 142 |
| <strong>BENIN</strong> | 1 215 | 916 | 2 131 | 1 912 | 1 912 |
| <strong>CAMEROON</strong> | 1 625 | 640 | 2 465 | 2 318 | 2 318 |
| <strong>COTE D’IVOIRE</strong> | 10 916 | 507 | 11 423 | 648 | 10 843 |
| <strong>GAMBIA</strong> | 680 | 79 | 759 | 8 446 | 648 |
| <strong>GHANA</strong> | 8 080 | 996 | 9 076 | 18 404 | 8 446 |
| <strong>GUINEA</strong> | 23 003 | (3 191) | 19 812 | 10 843 | 18 404 |
| <strong>LIBERIA</strong> | 44 120 | 2 260 | 46 380 | 46 042 | 46 042 |
| <strong>MALI</strong> | 0 | 0 | 0 | 0 | 0 |
| <strong>NIGERIA</strong> | 1 464 | 1 480 | 2 943 | 2 844 | 2 844 |
| <strong>SENEGAL</strong> | 1 648 | 466 | 2 113 | 1 853 | 1 853 |
| <strong>SIERRA LEONE</strong> | 25 043 | (1 554) | 23 489 | 22 112 | 22 112 |
| <strong>WEST AFRICA</strong> | 121 627 | 5 028 | 126 656 | 120 563 | 120 563 |
| <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> |
| <strong>DJIBOUTI</strong> | 3 276 | 310 | 3 586 | 3 536 | 3 536 |
| <strong>ERITREA</strong> | 12 784 | (1 925) | 10 859 | 10 372 | 10 372 |
| <strong>ETHIOPIA</strong> | 13 680 | 569 | 14 249 | 13 328 | 13 328 |
| <strong>KENYA</strong> | 32 817 | 687 | 33 504 | 33 181 | 33 181 |
| <strong>SOMALIA</strong> | 6 586 | 499 | 7 083 | 6 532 | 6 532 |
| <strong>SUDAN</strong> | 12 166 | 2 440 | 14 606 | 13 758 | 13 749 |
| <strong>UGANDA</strong> | 13 363 | 3 073 | 16 436 | 16 135 | 16 135 |
| <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> | <strong>EAST AND HORN OF AFRICA</strong> |
| <strong>ANGOLA</strong> | 21 322 | 251 | 21 572 | 21 000 | 21 000 |
| <strong>BOTSWANA</strong> | 2 291 | (66) | 2 225 | 2 005 | 2 005 |
| <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> |
| <strong>CENTRAL AFRICAN REPUBLIC</strong> | 1 942 | 566 | 2 508 | 2 335 | 2 335 |
| <strong>COUNTRIES IN CENTRAL AFRICA</strong> | 10 158 | (1 164) | 8 994 | 8 979 | 8 979 |
| <strong>GABON</strong> | 3 565 | (327) | 3 238 | 2 934 | 2 934 |
| <strong>BURUNDI</strong> | 2 670 | 1 245 | 3 915 | 3 914 | 3 914 |
| <strong>CHAD</strong> | 4 748 | 4 111 | 8 860 | 8 652 | 8 652 |
| <strong>CONGO</strong> | 6 930 | (507) | 6 423 | 6 422 | 6 422 |
| <strong>DEMOCRATIC REP OF THE CONGO</strong> | 17 054 | 653 | 17 707 | 17 592 | 17 590 |
| <strong>RWANDA</strong> | 5 526 | 1 731 | 7 257 | 7 153 | 7 153 |
| <strong>UNITED REPUBLIC OF TANZANIA</strong> | 18 731 | 1 971 | 20 702 | 20 374 | 20 374 |
| <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> | <strong>CENTRAL AFRICA AND GREAT LAKES</strong> |
| <strong>SOUTHERN AFRICA</strong> | <strong>SOUTHERN AFRICA</strong> | <strong>SOUTHERN AFRICA</strong> | <strong>SOUTHERN AFRICA</strong> | <strong>SOUTHERN AFRICA</strong> |
| <strong>SOUTHERN AFRICA OVERALL</strong> | 3 360 | (457) | 2 903 | 2 856 | 2 856 |
| <strong>ANGOLA</strong> | 21 322 | 251 | 21 572 | 21 000 | 21 000 |
| <strong>BOTSWANA</strong> | 2 291 | (66) | 2 225 | 2 005 | 2 005 |</p>
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as at 31 December 2005
(In thousands of United States dollars)

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| Overall                  | 0              | 0                        | 0                        | 0     | 0       |
| Overall                  | 0              | 0                        | 0                        | 0     | 0       |
| Total Programme SB       | 317 206        | 227 713                  | 30 762                   | 258 475 | 58 731 |
| Total Programme ST       | 0              | 0                        | 0                        | 0     | 0       |
| Total Supplementary Programme Fund | 317 206 | 227 713 | 30 762 | 258 475 | 58 731 |
## Status of prior year projects — Obligations Liquidated/Outstanding as at 31 December 2005

(In thousands of United States dollars)

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#### Asia and the Pacific

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  - Bangladesh: 272, 240, 33, 0
  - India: 80, 61, 19, 0
  - Sri Lanka: 952, 557, 395, 0
  - Nepal: 144, 85, 59, 0

- **South Asia**
  - Australia: 7, 1, 6, 0
  - China: 139, 101, 38, 0
  - Indonesia: 60, 6, 53, 0
  - Japan: 30, 6, 24, 0
  - Cambodia: 43, 30, 13, 0
  - Republic of Korea: 0, 0, 0, 0
  - Lao People’s Democratic Rep.: 0, 0, 0, 0
  - Malaysia: 172, 124, 48, 0
  - Mongolia: 0, 0, 0, 0
  - Macao SAR (China): 0, 0, 0, 0
  - Myanmar: 278, 225, 53, 0
  - Philippines: 0, 0, 0, 0
  - Papua New Guinea: 6, 1, 5, 0
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**Europe**

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- Armenia: 10, 7, 3, 0
- Azerbaijan: 42, 31, 11, 0
- Belarus: 150, 54, 96, 0
- Georgia: 131, 114, 17, 0
- Republic of Moldova: 143, 129, 14, 0
- Russian Federation: 400, 358, 42, 0
- Ukraine: 249, 214, 35, 0

**Eastern Europe**

- Other countries in Cent Europe: 60, 49, 11, 0
- Cent Europe and Baltic States: 26, 5, 21, 0
- Bulgaria: 0, 0, 0, 0
- Cyprus: 0, 0, 0, 0
- Czech Republic: 1, 4, (3), 0
- Hungary: 14, 5, 9, 0
- Latvia: 0, 0, 0, 0
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Executive Direction and MGT
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| (None) | 4 | 4 | 0 | 0 |

| Overall | 4 | 4 | 0 | 0 |
| (None) | 4 | 4 | 0 | 0 |

| Overall | 4 | 4 | 0 | 0 |
| (None) | 4 | 4 | 0 | 0 |

| Overall | 4 | 4 | 0 | 0 |
| (None) | 4 | 4 | 0 | 0 |

| Total Annual Programme Fund | 69 276 | 56 007 | 13 270 | 0 |
Status of prior year projects — obligations liquidated/outstanding as at 31 December 2005
(In thousands of United States dollars)

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## Statement of Income and Expenditure by Fund/Region/Country/Territory
for the year ended 31 December 2005
(In thousands of United States dollars)

### Annex to Statement I

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<th>Miscellaneous Income</th>
<th>Current Year Expenditure</th>
<th>Adjustments to Prior Year</th>
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Statement of Income and Expenditure by Fund/Region/Country/Territory
for the year ended 31 December 2005
(In thousands of United States dollars)

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<tr>
<th>Fund/Region/Country/Territory</th>
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<th>Miscellaneous Income</th>
<th>Current Year Expenditure</th>
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Statement of Income and Expenditure by Fund/Region/Country/Territory for the year ended 31 December 2005
(In thousands of United States dollars)

Annex to Statement I

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**Statement of income and expenditure by fund/region/country/territory**  
for the year ended 31 December 2005  
(in thousands of United States dollars)

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Statement of income and expenditure by Fund/Region/Country/Territory for the year ended 31 December 2005
(in thousands of United States dollars)

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<th>Current year expenditure</th>
<th>Adjustments to prior year obligations</th>
<th>Cancellations prior year obligations</th>
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### Statement of assets, liabilities, and reserves and fund balances
by Fund/EXCOM Region/Country/Territory
as at 31 December 2005

(in thousands of United States dollars)

#### Annex to Statement II

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**GLOBAL PROGRAMMES**

**EXECUTIVE DIRECTION AND MGT**

**EXECUTIVE DIRECTION AND MGT**

EXECUTIVE OFFICE GLOBAL OPS

EXECUTIVE DIRECTION AND MGT

EXECUTIVE DIRECTION AND MGT

EXECUTIVE DIRECTION AND MGT

**DEPT INT PROTECTION SERVICES**

**DEPT INT PROTECTION SERVICES**

DEPT INT PROTECTION SERVICES

DEPT INT PROTECTION SERVICES

**DIV EXTERNAL RELATIONS**

**DIV EXTERNAL RELATIONS**

DIV EXTERNAL RELATIONS

DIV EXTERNAL RELATIONS

**DIV EXTERNAL RELATIONS**

DIV EXTERNAL RELATIONS

**DIV. OF INFO. SYSTEMS & TELE.**

MSRP FIELD UPGRADE

MSRP TECHNICAL INFRASTRUCTURE

BSS, MSRP FINANCE SUPPLY CHAIN

BSS, MSRP HUMAN RESOURCES

MANAGEMENT SYSTEMS RENEWAL -GO

BSS, INTRANET SERVICES

ITTS SOFTWARE DEVELOPMENT FIEL

ITS OPS & TECH. SERVICE FIEL

ITS FIELD SUPPORT TELECOMMS

ITTS SATELLITE CHARGES FIELD

ITS USER SERVICES FIELD

ITTS TRAINING USER SERVICES
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### Statement of assets, liabilities, and reserves and fund balances
by Fund/EXCOM Region/Country/Territory
as at 31 December 2005
(in thousands of United States dollars)

#### Annex to Statement II

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Statement of assets, liabilities, and reserves and fund balances
by Fund/EXCOM Region/Country/Territory
as at 31 December 2005
(in thousands of United States dollars)

ANNEX TO STATEMENT II

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### Statement of assets, liabilities, and reserves and fund balances by Fund/EXCOM Region/Country/Territory as at 31 December 2005

(in thousands of United States dollars)

#### Annex to Statement II

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<td>0</td>
</tr>
<tr>
<td>OVERALL</td>
<td>297</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL JUNIOR PROFESSIONAL OFFICERS</td>
<td>7 323</td>
<td>98</td>
</tr>
</tbody>
</table>
Extrabudgetary in kind donations to UNHCR, 2005
(in United States dollars)

<table>
<thead>
<tr>
<th>Donor</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government of Australia</td>
<td>1 207 500</td>
</tr>
<tr>
<td>Government of Germany</td>
<td>4 661 576</td>
</tr>
<tr>
<td>Government of Hungary</td>
<td>136 111</td>
</tr>
<tr>
<td>Government of Norway</td>
<td>1 635 000</td>
</tr>
<tr>
<td>Government of Spain</td>
<td>356 366</td>
</tr>
<tr>
<td>Government of Switzerland</td>
<td>3 346 577</td>
</tr>
<tr>
<td>Emirates Charitable Society, UAE</td>
<td>86 410</td>
</tr>
<tr>
<td>Fuji Optical Co. Ltd., Japan</td>
<td>129 967</td>
</tr>
<tr>
<td>Hennes &amp; Mauritz, Austria</td>
<td>56 945</td>
</tr>
<tr>
<td>Japan Blankets for Africa Campaign, Japan</td>
<td>50 661</td>
</tr>
<tr>
<td>Lutheran World Relief, USA</td>
<td>1 140 150</td>
</tr>
<tr>
<td>Microsoft EMEA, Russian Federation</td>
<td>8 982</td>
</tr>
<tr>
<td>The Church of Latter-day Saints, USA</td>
<td>1 461 720</td>
</tr>
<tr>
<td>United Nations Development Programme</td>
<td>74 529</td>
</tr>
<tr>
<td>United Nations Population Fund</td>
<td>29 970</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>14 382 463</strong></td>
</tr>
</tbody>
</table>
**Statement of the objectives and activities of the Office of the United Nations High Commissioner for Refugees**

The basic mandate of the Office of the United Nations High Commissioner for Refugees (UNHCR) is found in its statute (General Assembly resolution 428 (V)). According to the statute, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the statute and of seeking permanent solutions for the problem of refugees.

The General Assembly has called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return (General Assembly resolution 40/118). In addition, on the basis of specific requests by the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (General Assembly resolution 48/116). As regards the assistance activities of UNHCR, the basic provisions of the statute were expanded by General Assembly resolution 832 (IX).
Notes to the financial statements

Note 1
Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949, and its statute approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objectives of UNHCR are to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet the needs of refugees. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of the Programme of the United Nations High Commissioner for Refugees have called on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the concern of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. The Executive Committee of the High Commissioner’s Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of its Standing Committee. In 2005, the Executive Committee consisted of 68 member countries. Each year, the report of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

Note 2
Summary of significant accounting policies

(a) Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees

The accounts of UNHCR voluntary funds are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.7), hereinafter referred to as the Financial Rules. The financial statements and schedules also conform to the United Nations System Accounting Standards.

The financial year for the voluntary funds administered by the High Commissioner covers the period from 1 January to 31 December.
(b) Fund accounting

The accounts of UNHCR are maintained on a “fund accounting” basis. Separate funds for general and special purposes are established in accordance with the Financial Rules.

Each fund is maintained as a distinct financial and accounting entity with separate, self-balancing, double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

Transfers within the same fund, or allocations between different funds can be authorized by the High Commissioner, in accordance with the Financial Rules.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in accordance with accrual accounting principles, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

Funds reported in the accounts are the following:

(i) The Working Capital and Guarantee Fund has an established ceiling of $50 million approved by the Executive Committee, and is maintained by income from interest on invested funds and savings from prior years’ programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated;

(ii) The Annual Programme Fund covers the financial requirements that are approved annually by the Executive Committee for programmed activities for individual countries and areas and for certain costs incurred by headquarters. It also includes operational reserves from which the High Commissioner may make allocations to other parts of the annual programme budget and to supplementary programmes;

(iii) The United Nations Regular Budget Fund covers staff and other management and administration costs as determined under the statute of the Office (see General Assembly resolution 428 (V), annex, para. 20). This Fund was reported for the first time in the financial statements for 2004 (see note 3 below);

(iv) The Supplementary Programme Fund accounts for moneys available for activities arising after the approval of the annual programme budget and which cannot be met fully from the operational reserve. When supplementary programmes become part of the annual programme budget, the respective balances of the supplementary programme are transferred to the Annual Programme Fund. Seven per cent of all contributions to the supplementary programme budget are transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes;
(v) **Trust funds** under both the annual programme and the supplementary programme cover activities for which UNHCR received moneys from donors without assuming ownership of the funds;

(vi) The **Junior Professional Officers Fund** covers financial activities exclusively allocated for the recruitment, training and development of young professionals sponsored by various governments;

(vii) The **Medical Insurance Plan** was established by the General Assembly at its forty-first session in accordance with United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and proportional contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs. Coverage under the Plan is limited to locally recruited General Service staff members and national professional officers in the field. All other staff members are covered by the insurance scheme of the United Nations Office at Geneva, the United Nations Staff Mutual Insurance Society, the operations of which are reflected in the United Nations financial statements.

(e) **Translation of currency**

The accounts are presented in United States dollars. At field offices, the accounts may be maintained in the national currency of the country concerned. All transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are revalued using the United Nations official exchange rate as at 31 December.

(f) **Voluntary contributions and pledges**

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute is recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in-kind contributions are those for which UNHCR has not made budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line with the mandate of the organization. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.
Cash received against pledges is recorded at the United States dollar equivalent, calculated using the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written-off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) **Interest income**

Interest income includes all interest from various bank accounts and investment income earned on invested funds. Financial rule 9.3, which specifies the conditions for recording of investment income, provides, inter alia, that income from investments shall be credited to the Annual Programme Fund unless required to maintain the Working Capital and Guarantee Fund.

(h) **Currency exchange adjustments**

Currency exchange adjustments include exchange losses and gains on transactions resulting from differences between prevailing market rates and the United Nations operational rate of exchange, and losses and gains from the revaluation of year-end asset and liability balances, based on the United Nations operational rate of exchange. All realized and unrealized gains and losses are accounted for under the Working Capital and Guarantee Fund.

(i) **Miscellaneous income**

Miscellaneous income includes proceeds from the sale of used or surplus non-expendable property.

(j) **Expenditure**

Project expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of projects to the extent that moneys and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects are entrusted to implementing partners (e.g., governmental, intergovernmental or non-governmental bodies, private firms or individual experts), in accordance with the terms of an agreement or a formal exchange of letters. Projects may also be implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

(k) **Deferred charges**

In accordance with United Nations System Accounting Standards, the organization has recorded commitments incurred against future financial periods as deferred charges (see note 13 below).

(l) **Ex gratia payments**

The granting of ex gratia payments is governed by rule 10.5 of the Financial Rules. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the organization. Payments over $5,000 require the personal approval of the High
Commissioner. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts. In 2005, UNHCR made ex gratia payments amounting to $10,075.

(m) Write-offs

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. Write-offs are recorded as expenditures. The write-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such, for amounts up to $10,000, after a full investigation of each case. Amounts over $10,000 require the approval of the High Commissioner. A statement of all amounts written-off is submitted to the Board of Auditors with the annual accounts.

(n) Provision for doubtful accounts receivable

Provision is made for accounts receivables for which no reasonable expectation of recovery exists. Provisions are expensed as charges to prior years’ expenditure. Previously, these provisions were charged to current year expenditure.

(o) Non-expendable property

The definition of non-expendable property is assets with an original purchase price greater than or equal to $1,500 and a useful life greater than or equal to five years, and all special items. Special items include vehicles, computer equipment, plant and equipment, boats, telecommunications equipment, security equipment and generators with a minimum acquisition value of $100.

In accordance with the United Nations System Accounting Standards, non-expendable property purchased with UNHCR voluntary funds is not recorded on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. Supplementary records are maintained to manage non-expendable property valued therein at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

(p) Reclassification

Certain amounts presented in the 2005 financial statements for 2004 comparative purposes in accordance with the United Nations System Accounting Standards have been reclassified for consistency in external reporting. These are limited in materiality to statement I, wherein provision for doubtful accounts receivable and write-offs are included in adjustments to prior years’ expenditures, whereas in previous years they were included in expenditures.

Note 3
United Nations regular budget

The United Nations regular budget allotment advice for 2005 amounted to $39,269,900 and 2005 expenditure amounted to $38,534,000, of which $29,077,200 covered staff costs, including the posts of the High Commissioner and the Deputy High Commissioner, $4,324,100 covered other management and administrative costs and $5,132,700 covered the enhancement of security measures at headquarters.
Remittances received during 2005 against this allotment advice amounted to $38,494,400.

**Note 4**  
Transfers between programmes and funds

(a) In line with note 2 (d) (iv), an amount of $20,125,254 was transferred from the Supplementary Programme Fund to the Annual Programme Fund. This amount corresponded to 7 per cent of all contributions made towards the Supplementary Programme budget to cover administrative costs incurred in the annual programme in support of supplementary programmes during 2005.

(b) In line with note 2 (d) (ii) and (iv), a net amount of $1,700,123, was transferred from the Annual Programme Fund to the Supplementary Programme Fund, corresponding to a loan of $2,300,000 from the annual programme to the supplementary programme and to $599,877 for supplementary programmes subsequently mainstreamed into the annual programme.

(c) In line with note 2 (d) (i) and financial rule 6.3, an amount of $22,367,455 was allocated to the Working Capital and Guarantee Fund in 2005. This amount corresponded to the net of: (i) a replenishment from the Annual Programme Fund to the Working Capital and Guarantee Fund equivalent to $34,613,301 to cover, inter alia, currency exchange adjustments; and (ii) borrowings of $12,245,846 from the Working Capital and Guarantee Fund for the annual programme to cover a shortfall in unearmarked contributions to the Annual Programme Fund.

(d) An amount of $2,007,813 was transferred from the Junior Professional Officers Fund to the Annual Programme Fund in respect of support costs incurred by UNHCR in the management of the Junior Professional Officers Fund.

**Note 5**  
Breakdown of expenditure

Table V.1 shows total UNHCR expenditure in 2005, broken down by fund and category.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Programme (a)</th>
<th>Programme support (b)</th>
<th>Management and administration (c)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Programme</td>
<td>551 715</td>
<td>237 153</td>
<td>47 040</td>
<td>835 908</td>
</tr>
<tr>
<td>Annual Programme — Trust</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>United Nations regular budget</td>
<td>0</td>
<td>0</td>
<td>38 534</td>
<td>38 534</td>
</tr>
<tr>
<td>Supplementary Programme</td>
<td>232 353</td>
<td>26 122</td>
<td>0</td>
<td>258 475</td>
</tr>
<tr>
<td>Supplementary Programme — Trust</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>784 068</strong></td>
<td><strong>263 275</strong></td>
<td><strong>85 574</strong></td>
<td><strong>1 132 917</strong></td>
</tr>
</tbody>
</table>
(a) (i) Expenditure under the “Programme” category corresponds to the direct financial inputs used to achieve the objectives of a specific project or programme, including the costs of staff, consultant experts, supplies and equipment, subcontracts, cash assistance and training, and instalments disbursed to implementing partners.

(a) (ii) Implementing partners are required to report on their disbursements against instalments received from UNHCR, in accordance with the terms and conditions of project subagreements. In 2005, UNHCR disbursed $324 million in instalments to implementing partners, of which $219 million was reported as expended as at 31 December 2005, leaving a balance of $105 million for which implementing partners will submit reports in 2006. A further $15 million in instalments not yet paid as at 31 December 2005 were included in year-end commitments. Of the expenditures reported by implementing partners against UNHCR instalments, an amount of $129 million corresponds to salaries and other staff costs.

(b) Expenditure under the “Programme support” category corresponds to the costs of organizational units, the primary functions of which are the formulation, development, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographical, logistical or administrative basis.

(c) Expenditure under the “Management and administration” category corresponds to the costs of organizational units, the primary function of which is the maintenance of the identity, direction, welfare and security of UNHCR staff, including the units that carry out the function of executive direction, organizational policy and evaluation, external relations, information and administration.

(d) Junior Professional Officers Fund

Table V.2 shows expenditure by region under the Junior Professional Officers Fund, as well as movement in the reserve and Fund balance during 2005.
Table V.2
Expenditure under the Junior Professional Officers Fund
(Thousands of United States dollars)

<table>
<thead>
<tr>
<th>Region</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Africa</td>
<td>3,218</td>
</tr>
<tr>
<td>Europe</td>
<td>1,070</td>
</tr>
<tr>
<td>Central Asia, South-West Asia, North Africa and the Middle East</td>
<td>466</td>
</tr>
<tr>
<td>The Americas</td>
<td>355</td>
</tr>
<tr>
<td>Asia and the Pacific</td>
<td>1,113</td>
</tr>
<tr>
<td>Global programmes</td>
<td>60</td>
</tr>
<tr>
<td>Headquarters</td>
<td>2,434</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8,715</strong></td>
</tr>
</tbody>
</table>

Reserve and Fund balance as at 1 January 2005 8,554
Funds received in 2005 9,602
Total expenditure (8,715)
Other adjustments (2,008)
Adjustment to prior years' expenditures 28
Adjustment to prior years' contributions (39)
Reserve and Fund balance as at 31 December 2005 7,422

(e) Medical Insurance Plan

In 2005, the Medical Insurance Plan received income of $4,282,533 from staff premiums and proportional contributions from UNHCR, and $425,754 in interest earned. Under the Plan, UNHCR paid out to its subscribers in respect of claims an amount of $2,001,628.

Note 6
Provision for accounts receivable

Accounts receivable are presented in statement II, net of a provision of $4,741,710 for doubtful accounts receivable comprising, in United States dollars:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Implementing partners</td>
<td>1,283,676</td>
<td>4,097</td>
<td>401,135</td>
<td>1,680,714</td>
<td></td>
</tr>
<tr>
<td>Value added tax</td>
<td>954,088</td>
<td></td>
<td>1,770,557</td>
<td>2,724,645</td>
<td></td>
</tr>
<tr>
<td>Bank balances</td>
<td>231,591</td>
<td>12,499</td>
<td>2,200</td>
<td>216,892</td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td>187,648</td>
<td>174,689</td>
<td>106,500</td>
<td>119,459</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,657,003</strong></td>
<td><strong>12,499</strong></td>
<td><strong>180,986</strong></td>
<td><strong>2,278,193</strong></td>
<td><strong>4,741,710</strong></td>
</tr>
</tbody>
</table>
Note 7
Write-offs during 2005

During 2005, UNHCR had to write off liquid assets totalling $226,063 in respect of unrecoverable amounts due from operational partners and cash losses that occurred in various field locations. Of this total, $188,028 had been provided for in the 2004 accounts, leaving a balance of $38,035 expensed in 2005. A further amount of $957,165 was written off during 2005 in respect of non-expendable property and inventory assets which had already been expensed.

Note 8
Cash and term deposits

The amount shown in statement II for cash and term deposits represents the total of all cash balances (including funds held in non-convertible currencies), net of any negative bank balances. Table V.3 shows the breakdown between current and deposit accounts as at 31 December for the years 2001 to 2005.

Table V.3
Current and deposit accounts as at 31 December 2005
(Thousands of United States dollars)

<table>
<thead>
<tr>
<th></th>
<th>2001</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash deposit on 31 December</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and current accounts</td>
<td>47 994</td>
<td>29 425</td>
<td>65 825</td>
<td>69 047</td>
<td>41 715</td>
</tr>
<tr>
<td>48-hours account</td>
<td>29 780</td>
<td>2 989</td>
<td>1 124</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Deposit accounts</td>
<td>62 714</td>
<td>106 315</td>
<td>124 823</td>
<td>78 129</td>
<td>91 620</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>140 488</td>
<td>138 729</td>
<td>191 772</td>
<td>147 176</td>
<td>133 335</td>
</tr>
<tr>
<td><strong>Average in hand during year</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In current accounts</td>
<td>63 672</td>
<td>88 007</td>
<td>106 503</td>
<td>84 666</td>
<td>78 895</td>
</tr>
<tr>
<td>Invested (call and time deposit)</td>
<td>77 467</td>
<td>63 686</td>
<td>62 025</td>
<td>48 797</td>
<td>42 335</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>141 139</td>
<td>151 693</td>
<td>168 528</td>
<td>133 463</td>
<td>121 230</td>
</tr>
<tr>
<td><strong>Interest earned</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On current accounts</td>
<td>1 485</td>
<td>1 399</td>
<td>1 004</td>
<td>968</td>
<td>1 565</td>
</tr>
<tr>
<td>On invested funds</td>
<td>3 193</td>
<td>2 006</td>
<td>1 508</td>
<td>849</td>
<td>1 121</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4 678</td>
<td>3 405</td>
<td>2 512</td>
<td>1 817</td>
<td>2 686</td>
</tr>
<tr>
<td><strong>Average rate of interest earned (percentage)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On funds in hand and bank</td>
<td>3.64</td>
<td>2.24</td>
<td>1.49</td>
<td>1.14</td>
<td>1.98</td>
</tr>
<tr>
<td>On invested funds</td>
<td>4.12</td>
<td>3.15</td>
<td>2.43</td>
<td>1.74</td>
<td>2.65</td>
</tr>
</tbody>
</table>

Cash and term deposits held as at 31 December 2005 are shown in table V.4.
Table V.4
Cash and term deposits as at 31 December 2005

<table>
<thead>
<tr>
<th>Banks</th>
<th>Period</th>
<th>Percentage rate</th>
<th>Maturity</th>
<th>Currency</th>
<th>Amount</th>
<th>Equivalent</th>
<th>Accrued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anglo Irish Bank</td>
<td>15 days</td>
<td>4.38</td>
<td>05/01/2006</td>
<td>United States</td>
<td>20 000 000</td>
<td>20 000 000</td>
<td>24 333</td>
</tr>
<tr>
<td>Banco Santander Central</td>
<td>21 days</td>
<td>4.34</td>
<td>11/01/2006</td>
<td>United States</td>
<td>15 000 000</td>
<td>15 000 000</td>
<td>18 083</td>
</tr>
<tr>
<td>Hispano</td>
<td></td>
<td></td>
<td></td>
<td>dollars</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citicorp Banking Corp.</td>
<td>6 days</td>
<td>4.42</td>
<td>05/01/2006</td>
<td>United States</td>
<td>15 000 000</td>
<td>15 000 000</td>
<td>1 842</td>
</tr>
<tr>
<td>Citicorp Banking Corp.</td>
<td>14 days</td>
<td>4.35</td>
<td>13/01/2006</td>
<td>United States</td>
<td>14 000 000</td>
<td>14 000 000</td>
<td>1 692</td>
</tr>
<tr>
<td>Citicorp Banking Corp.</td>
<td>21 days</td>
<td>4.39</td>
<td>20/01/2006</td>
<td>United States</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td>1 219</td>
</tr>
<tr>
<td>BNP-Paribas, Paris</td>
<td>7 days</td>
<td>2.32</td>
<td>06/01/2006</td>
<td>Euros</td>
<td>4 000 000</td>
<td>4 733 728</td>
<td>305</td>
</tr>
<tr>
<td>Deutsche Bank, Berlin</td>
<td>6 days</td>
<td>2.20</td>
<td>05/01/2006</td>
<td>Euros</td>
<td>8 000 000</td>
<td>9 467 456</td>
<td>571</td>
</tr>
<tr>
<td>Canadian Imperial Bank</td>
<td>14 days</td>
<td>2.95</td>
<td>13/01/2006</td>
<td>Canadian dollars</td>
<td>4 000 000</td>
<td>3 418 803</td>
<td>276</td>
</tr>
<tr>
<td>of Commerce</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total 91 619 987 48 321

Table V.5 shows the United States dollar equivalent of non-convertible currencies held as at 31 December 2005.

Table V.5
Non-convertible currencies held at 31 December 2005

<table>
<thead>
<tr>
<th>Country</th>
<th>Currency</th>
<th>United States dollar equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan</td>
<td>Afghanis</td>
<td>8 426</td>
</tr>
<tr>
<td>Albania</td>
<td>Leks</td>
<td>17 021</td>
</tr>
<tr>
<td>Angola</td>
<td>Kwanza</td>
<td>202 032</td>
</tr>
<tr>
<td>Bosnia and Herzegovina</td>
<td>Convertible mark</td>
<td>120 382</td>
</tr>
<tr>
<td>Burundi</td>
<td>Francs</td>
<td>112 543</td>
</tr>
<tr>
<td>Colombia</td>
<td>Pesos</td>
<td>158 653</td>
</tr>
<tr>
<td>Eritrea</td>
<td>Nafka</td>
<td>22 649</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>Birr</td>
<td>50 002</td>
</tr>
<tr>
<td>Iraq</td>
<td>Dinars</td>
<td>340</td>
</tr>
<tr>
<td>Mozambique</td>
<td>Meticals</td>
<td>25 712</td>
</tr>
<tr>
<td>Myanmar</td>
<td>Kyats</td>
<td>6 668</td>
</tr>
<tr>
<td>Nigeria</td>
<td>Naira</td>
<td>83 523</td>
</tr>
<tr>
<td>Somalia</td>
<td>Shillings</td>
<td>14</td>
</tr>
<tr>
<td>Sudan</td>
<td>Dinar</td>
<td>145 585</td>
</tr>
<tr>
<td>Syrian Arab Republic</td>
<td>Pounds</td>
<td>145 584</td>
</tr>
<tr>
<td>Turkmenistan</td>
<td>Manat</td>
<td>8 340</td>
</tr>
</tbody>
</table>

Total 1 107 474

* Countries that have not accepted the obligations of article VIII, sections 2 to 4, of the Articles of Agreement of the International Monetary Fund.
Note 9
Voluntary contributions receivable

The voluntary contributions receivable balance shown in statement II represents contributions outstanding from donors after year-end currency revaluation, the details of which are reflected in schedule 1 for 2005 and schedule 2 for prior years. The aging of contributions receivable is as follows (in thousands of United States dollars):

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current year</td>
<td>62,014</td>
<td>69,649</td>
</tr>
<tr>
<td>2004</td>
<td>17,152</td>
<td>5,674</td>
</tr>
<tr>
<td>2003</td>
<td>249</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>1,503</td>
<td>1,705</td>
</tr>
<tr>
<td>2001</td>
<td>1,085</td>
<td>1,120</td>
</tr>
<tr>
<td>2000</td>
<td></td>
<td>40</td>
</tr>
<tr>
<td>1999</td>
<td></td>
<td>175</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>82,002</strong></td>
<td><strong>78,363</strong></td>
</tr>
</tbody>
</table>

Unrealized losses as at 31 December 2005 amounted to $2,160,577 (for 2004, there was an unrealized gain of $4,476,066).

Note 10
Voluntary contributions pledged for 2006 annual programme budget

During the annual pledging conference in December 2005, Governments pledged $354 million towards the annual programme budget of UNHCR for 2006. Consistent with prudent accounting principles, these pledges will be recognized as income in 2006 and have not been accounted for in the financial statements for 2005 as deferred income.

Note 11
Amounts due from other organizations of the United Nations system

The amounts shown in statement II as due from the United Nations and other organizations of the system are as follows:

<table>
<thead>
<tr>
<th>Organization</th>
<th>Amount (US dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Nations Headquarters</td>
<td>1,734,934</td>
</tr>
<tr>
<td>United Nations Development Programme</td>
<td>1,597,485</td>
</tr>
<tr>
<td>Department of Peacekeeping Operations</td>
<td>688,449</td>
</tr>
<tr>
<td>Office of the United Nations Security Coordinator</td>
<td>253,877</td>
</tr>
<tr>
<td>World Health Organization</td>
<td>237,860</td>
</tr>
<tr>
<td>United Nations Office at Geneva</td>
<td>159,947</td>
</tr>
<tr>
<td>Office for the Coordination of Humanitarian Affairs</td>
<td>80,158</td>
</tr>
</tbody>
</table>
Office of the Personal Representative of the Secretary-General for South Lebanon 73 107
World Food Programme 53 072
Others 35 289

| Total | 4 914 178 |

\(^a\) Includes, inter alia, remittances outstanding under the United Nations regular budget allotment advice of $785,920, invoices to United Nations Headquarters amounting to $321,668 and other inter-office receivables of $627,346.

\(^b\) Includes transactions under review by UNDP at the closure of UNHCR accounts.

**Note 12**

**Other receivables**

(a) The amounts shown in statement II under other receivables represent payroll and staff-related entitlements and other elements pending settlement or recovery, as follows:

<table>
<thead>
<tr>
<th>United States dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education grant advances</td>
</tr>
<tr>
<td>Value added tax refundable</td>
</tr>
<tr>
<td>Salary advances</td>
</tr>
<tr>
<td>Travel advances</td>
</tr>
<tr>
<td>Rental advances</td>
</tr>
<tr>
<td>Field operational advances</td>
</tr>
<tr>
<td>Deposits with suppliers and others</td>
</tr>
</tbody>
</table>

| Total | 22 871 085 |

(b) Total loans to UNHCR refundable as at 31 December 2005 amount to $565,338 in respect of loans made to, or on behalf of, refugees and still refundable to UNHCR as at 31 December 2005. During 2005, repayments of $153,822 were received, net of agency collection fees and charges of $17,422. These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in UNHCR accounts.

**Note 13**

**Other assets**

The balance shown in statement II under other assets includes, inter alia, $5 million representing charges incurred against future years.
Note 14
Non-expendable property

On 31 December 2005, the acquisition value of non-expendable property recorded in the Peoplesoft and AssetTrak databases (active/in transit/surplus) and its depreciated value were as follows:

<table>
<thead>
<tr>
<th>Headquarters and field assets</th>
<th>Active/in transit/surplus</th>
<th>Non-active</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quantity</td>
<td>104 686</td>
<td>129 775</td>
</tr>
<tr>
<td>Acquisition value</td>
<td>372 347 983</td>
<td>487 047 677</td>
</tr>
<tr>
<td>Current (depreciated) value</td>
<td>101 389 185</td>
<td>16 911 603</td>
</tr>
</tbody>
</table>

On 31 December 2004, the recorded acquisition value of non-expendable property was $492,748,146 and its depreciated value was $166,218,375.

Note 15
Accounts payable

The amounts in Statement II under accounts payable include, inter alia, amounts due to other agencies as follows:

<table>
<thead>
<tr>
<th>United States dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Emergency Revolving Fund</td>
</tr>
<tr>
<td>Payroll and other staff-related entitlements</td>
</tr>
<tr>
<td>United Nations Office at Geneva</td>
</tr>
<tr>
<td>Miscellaneous payables</td>
</tr>
<tr>
<td>United Nations Development Programme</td>
</tr>
<tr>
<td>Commercial suppliers</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

Note 16
Liabilities for end-of-service and post-retirement benefits

In accordance with United Nations common practice, UNHCR has not provided for any accrued or future liability for after-service health insurance costs or for other types of end-of-service payments that fall due when staff members leave the organization. Such expenses are provided for in the relevant programme budgets, and the actual costs incurred in each financial period are reported as current year expenditure.
(a) After-service health insurance

The organization’s liability for after-service health insurance as at 31 December 2005 has been estimated by a consulting actuary to be as follows:

<table>
<thead>
<tr>
<th></th>
<th>United States dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Present value of future benefits</td>
</tr>
<tr>
<td>Gross liability</td>
<td>470,330,000</td>
</tr>
<tr>
<td>Offset from retiree contributions</td>
<td>107,304,000</td>
</tr>
<tr>
<td>Net liability</td>
<td>363,026,000</td>
</tr>
</tbody>
</table>

The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff expected to retire. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member’s date of entry on duty until the valuation date. An active staff member’s benefit is fully accrued when that staff member has reached the date of full eligibility for after-service benefits. Thus, for retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and that of accrued liability are equal. The liabilities were valued based on a discount rate of 5.5 per cent.

(b) Accrued annual leave

Terminating staff are entitled to be paid for any unused leave days that they may have accrued up to a maximum of 60 days. The organization’s total liability for such unpaid accrued leave compensation is estimated to be $23.6 million.

(c) Termination benefits

In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon the termination of their employment with the organization, based on the number of years of service. The organization’s total liability as at 31 December 2005 for unpaid repatriation and relocation entitlements is estimated to be $144.8 million. This estimate was based on the actual number of UNHCR staff at each duty station and on averages for salaries and years of service.

(d) Pension plan

The Office of the United Nations High Commissioner for Refugees is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the Pension Fund consists of its mandated contribution at the rate established by the General Assembly, together with any share of any actuarial deficiency payments under article 26 of the regulations of the Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provisions of article 26, following a determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as at the valuation date.
At the time of preparation of the present report, the General Assembly had not invoked this provision. The result of the actuarial valuation as at 31 December 2003 was an actuarial surplus of 1.14 per cent of pensionable remuneration.