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Executive Committee of the Programme of the United Nations High Commissioner for Refugees Seventy-fourth session

Summary record of the 762nd meeting

Held at the Palais des Nations, Geneva, on Thursday, 12 October 2023, at 3 p.m.

Chair: Ms. Ahmed Hassan (Djibouti)

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The meeting was called to order at 3.10 p.m.

Consideration of reports on the work of the Standing Committee *(continued)*

(b) Programme budgets, management, financial control and administrative oversight *(continued)* (A/AC.96/74/2, A/AC.96/74/4, A/AC.96/74/4/Add.1, A/AC.96/74/7, A/AC.96/74/10 and A/AC.96/74/11)

1. **Mr. Akzhigitov** (Russian Federation) referring to the method of operating of the Standing Committee, said that the governing bodies had taken no decisions to date regarding the human resources of the Office of the United Nations High Commissioner for Refugees (UNHCR). As a result, there was a significant gap in the programme management system that deprived UNHCR of possible guidance from Member States. A clarification of the procedures for taking individual decisions on human resources would therefore be appreciated.
2. The Russian Federation shared the concern of the Board of Auditors regarding the increase in the threshold for formal solicitation to \$250,000, which was the highest amount in the United Nations system. It reduced the opportunities for effective international competition and was conducive to systematic violations. The UNHCR concept of sustainable procurement, which was not endorsed by Member States, was of particular relevance in that regard.
3. His delegation was astonished that the Office had failed to implement the International Public Sector Accounting Standards (IPSAS) in full and called on it to cease that highly questionable practice during the next financial year. He asked why there had been fewer internal audits in 2022 and 2023 than during the previous three years and whether an action plan had been prepared for 2024. The Russian Federation recommended that an action plan for the subsequent period should be included in the annual report of the Board of Auditors.
4. With regard to the transition to the results-based planning, budgeting, monitoring and reporting system, COMPASS, it would be helpful to have some examples of the vulnerabilities in the application of the system referred to in paragraph 29 of the report of the Office of Internal Oversight Services (OIOS) (A/AC.96/74/7) and an explanation of the actions UNHCR should take to deploy it more efficiently.
5. With regard to decentralization, UNHCR should improve its risk management system. A key element was the preparation of the risk appetite statement, referred to in paragraph 19 of the High Commissioner's report (A/AC.96/74/4/Add.1), which should be approved by the Office's governing bodies in keeping with best practices in the United Nations system.
6. The Russian Federation urged UNHCR to implement the recommendations of the external and internal auditors in a timely manner. It also requested UNHCR to arrange for regular briefings of States by the Independent Audit and Oversight Committee.
7. **Mr. Driessen** (Kingdom of the Netherlands) said that his delegation wished to underscore the importance of providing OIOS with sufficient funds to implement its work plan and of ensuring that the OIOS budget was commensurate with the operational budget of UNHCR.
8. His delegation attached great importance to the UNHCR transformation process. While the Netherlands appreciated the regular updates and briefings on its implementation, it underscored the crucial importance of conducting an audit of all eight key pillars of the process and of producing independent audit reports. He wished to know what audits were being planned and whether sufficient budgetary funds would be available for that purpose. He asked whether the audit report on the implementation of the business transformation programme had been published and, if so, what were its main findings.
9. **Ms. de Carvalho** (Brazil) said that her delegation welcomed the planned increase in resources allocated under the proposed budget for 2024 to the impact area aimed at empowering communities and achieving gender equality. However, it noted with concern the modest increase of 1 per cent in the budget allocated to the Americas, since about 7 million people were in situations of mobility in the Americas region and the number of people in

need of international protection in the region was projected to increase by 9 per cent, reaching 25 million.

10. Strong support from the international community remained essential for the implementation of humanitarian programmes in support of the people of many nationalities who hoped for a new beginning in Brazil. Increasingly flexible funding would be a sign of donors' confidence in the ability of UNHCR to deliver aid efficiently and impartially. Brazil was willing to reflect on the possibility of channelling a portion of existing contributions to more disadvantaged regions in the spirit of global solidarity.

11. **Ms. Kalmbach** (United States of America) said that the United States welcomed the decision to expand the action of the Inspector General's Office to include more strategic policy work linked to the wider oversight system. The leadership of UNHCR should continue to proactively identify and act on risks before they had a negative impact on its operations.

12. Her delegation was concerned about the 26 per cent increase in misconduct complaints, including the prevalence of complaints of sexual exploitation and abuse, and appreciated the reassurances by UNHCR that the increase was due to increased awareness and use of established reporting channels. Noting that there had been 1,982 misconduct complaints in 2022 and 2023 and only 175 investigations, it encouraged UNHCR to robustly investigate complaints wherever feasible. The Inspector General's Office should keep Member States closely informed of misconduct trends and action to protect complainants against retaliation. The United States strongly supported field missions aimed at investigating challenging contexts in which UNHCR operated and informing staff on how to report incidents.

13. The United States was pleased to note that the Evaluation Office had conducted a quality assurance review of the 18 evaluation reports that had been finalized in 2022 and had identified adjustments to strengthen the inclusion of groups with different vulnerabilities and needs. The United States agreed that the UNHCR financial and data systems should track financial contributions from development partners. Further adjustments to the resource allocation framework were required to manage earmarked development funding. The United States encouraged more widespread inclusion of refugee representatives in reference groups for country evaluations in order to strengthen accountability to affected people.

14. **Mr. Sagini** (United Republic of Tanzania) said that it was vital to empower local organizations to provide humanitarian assistance to refugees and asylum-seekers. Local actors were compelled, during the partnership selection process, to compete with international organizations on the basis of cumbersome criteria. If UNHCR were to collaborate with the United Republic of Tanzania in providing training to local non-governmental organizations (NGOs), a greater number of them could be effectively involved in refugee operations, thereby alleviating budget constraints. Localization was the best solution. Local actors were cost effective and always the first responders in emergencies. In addition, their familiarity with the country's social, economic, political and cultural environment enabled them to provide humanitarian assistance to refugees and asylum-seekers, while promoting social cohesion between refugees and host communities.

15. **Ms. Clements** (United Nations Deputy High Commissioner for Refugees), replying to the concern raised by the Russian Federation regarding the increase in the threshold for formal solicitation to \$250,000, said that the Office was in fact trying to encourage local procurement, local implementation and localization in general to the greatest extent possible along the lines of the Grand Bargain and the statement made by the representative of the United Republic of Tanzania. The Office had not rejected the recommendation of the Board of Auditors and the supply and procurement services were in fact examining it as part of their overall approach to global supply management. The Advisory Committee on Administrative and Budgetary Questions had raised the matter with UNHCR and it had responded in writing, stating that it was examining the issue holistically across the entire organization.

16. The Office attached great importance to human resources. The Standing Committee had decided that the report on the programme budget for 2024 should provide a detailed review of the plans for 2024, based on income projections for the staff, existing operational capacity and other mechanisms requiring rapid expansion.

17. She was pleased to note the positive response to the risk management update. The Standing Committee would review issues relating to risk appetite, particularly in terms of the need for support from Member States. She agreed with the comments made by the representative of Brazil on the overall budget. The elements that were taken into account when developing a budget did not always fully correspond to people's needs and were frequently affected by UNHCR capacity in different operational contexts. She would seek to respond to the representative's questions bilaterally in due course.

18. **Ms. Ochwo Rwego** (Office of Internal Oversight Services) said that the number of assignments had declined during the coronavirus disease (COVID-19) pandemic. The subsequent regionalization and decentralization procedures had required thematic audits, which called for lengthy assignments in different countries.

19. The OIOS work planning process was risk-based. The areas of highest risk were identified with the enterprise risk management team. High-risk areas were audited every three years and medium-risk and low-risk areas every five years. A robust system ensured that all high-risk areas benefited from coverage. For example, when the Ukraine emergency had occurred, OIOS had collaborated with different assurance providers under the Inspector General's Office to assess the effectiveness of risk management in order to identify the most appropriate assignments. COMPASS had been implemented for about two years and an audit was scheduled within the next four months. The results in terms of the effectiveness of the system would be announced in due course.

20. OIOS was working with the Board of Auditors and evaluators to provide assurances to Member States about the UNHCR transformation process. An audit on risk management had been conducted in 2022 and an audit on decentralization and regionalization in 2021. Advisories were also undertaken in cases where advice was required rather than recommendations. When OIOS visited countries, it checked whether they had adequate risk registers and provision for mitigation actions in order to promote transformations. Completion of the report on the business transformation programme had unfortunately been delayed for various reasons. OIOS was seeking to agree with the management on a set of recommendations that would not be unduly demanding.

Consideration of reports relating to programme and administrative oversight and evaluation (A/AC.96/74/8 and A/AC.96/74/9)

Report on activities of the Inspector General's Office

21. **Mr. Garnett** (Inspector General) said that the core aim of the five-year strategy (2021–2026) of the Inspector General's Office was to ensure that UNHCR had an effective and independent oversight system, especially since the limited resources of UNHCR were subject to ever-increasing demands.

22. His Office was mandated to bring a strategic focus to oversight work, and its investigations guaranteed that a rigorous approach was adopted to both the assurance and integrity oversight systems. In addition to its coordination and policy work, his Office's strategic oversight brought a range of risk-based, strategic and advisory work to the attention of the UNHCR senior management team.

23. Independence from executive management was a recurring system-wide theme with respect to oversight. The work of his Office was undertaken without fear or favour, and all integrity and assurance providers were monitored to ensure that their ability to work was not impaired. Resourcing was another system-wide theme. Oversight was not currently immune to the difficult funding choices. However, UNHCR executive management had remained steadfast in terms of integrity and oversight, and resourcing had not been significantly scaled back.

24. His Office continued to provide the secretariat for the Independent Audit and Oversight Committee, to serve as the focal point for the OIOS Internal Audit Service and the Joint Inspection Unit and to ensure oversight delivery and coordination. The work plans of the Joint Inspection Unit and the OIOS Internal Audit Service had been challenging in 2023.

25. The Office's strategic oversight team had released a number of assurance products for consideration by UNHCR management, including analysis of key risks. His Office had undertaken foundational work, mapping assurance for the UNHCR risk map, and root cause analysis of procurement. It had also highlighted key areas of risk for the UNHCR headquarters realignment and had provided strategic advice on the oversight system, including UNHCR internal audit arrangements. Steps were being taken to coordinate oversight of the business transformation programme with a view to ensuring that maximum benefit was obtained from investments.

26. His Office continued to ensure the coherence and effectiveness of the various integrity entities. Changes made in 2022, including those related to protection against retaliation, the "Speak up" helpline and the support desk were currently being implemented. UNHCR continued to deal with a very large number of complaints, particularly of sexual misconduct. His Office expected to receive 2,150 complaints relating to its mandate in 2023 and to refer a further 570 complaints to UNHCR management. His Office would strengthen its complaint intake capacity through enhanced team leadership, analysis of data trends, improved business procedures, partial automation of intake processes (eventually using artificial intelligence), and more active referral of matters to UNHCR partners. Priority was given to complaints of sexual misconduct, at both the intake and investigation stages, and a victim-centred approach was adopted. Complaints of sexual exploitation and abuse, mostly involving UNHCR partners, continued to increase, while complaints of sexual harassment, mostly involving UNHCR staff, remained steady.

27. While primary responsibility for prevention lay with the executive management, his Office had taken a number of steps to prevent fraud and misconduct. Workshops had been organized for both UNHCR and partner staff, including on sexual misconduct and fraud. His Office continued to enhance its forensic capacity in cases of fraud and had improved its capacity to quantify losses and provide for referral to other parties. It had also cooperated with other United Nations bodies and Member States in identifying duplicate claims for payment from partners. It had issued 41 management implication reports, which were designed to promote improvements in controls and systems that its investigations had identified as being ineffective.

28. **Mr. Widmer** (Switzerland) said that his delegation was satisfied with the progress achieved by Inspector General's Office since the launching of the risk management 2.0 initiative in 2017 and of the 2025 risk management strategy. Awareness-raising activities aimed at promoting trust and a culture of integrity had resulted in the submission of almost 2,000 complaints in 2022. However, only 141 cases had been investigated, only one person had been subjected to an internal sanction, and only one person had been referred to the competent authorities for criminal accountability, although 50 cases of sexual exploitation, sexual abuse or sexual harassment had been substantiated. He wondered whether employment-related measures were the only sanctions available to UNHCR apart from the action taken by the legal authorities in the countries concerned.

29. Although the management of complaints had improved, the quality of treatment remained a matter of concern. Training and close cooperation with UNHCR management personnel were essential, since the Inspector General's Office had demonstrated that the root cause of the problems was staff-related in terms of capacities, tools and performance. Greater synergy was also required in cases in which UNHCR oversight activities were conducted by donors. Switzerland hoped that cooperation with the Joint Inspection Unit would focus on relevant and topical lines of action. With regard to the integrity system, it welcomed the increased protection provided during investigations for complainants, witnesses and victims. The capacities of UNHCR partner organizations should also be reinforced.

30. **Mr. Akzhigitov** (Russian Federation) said that his delegation welcomed the efforts of the Inspector General's Office to ensure that the actions of various oversight authorities were mutually consistent. It supported initiatives aimed at raising UNHCR staff awareness of the need to comply with the recommendations of oversight bodies. UNHCR should follow the example of other United Nations organizations and implement a single online platform for tracking the degree of implementation of recommendations issued by oversight structures. Such action would enhance transparency and accountability and would benefit Member States.

31. Noting that various types of fraud remained the most widespread offences in UNHCR, the Russian Federation urged the Inspector General to devote priority attention to that problem. He wished to know what steps should be taken by UNHCR to remedy the situation, whether the problem could be linked to the decentralization of UNHCR working procedures and whether there was an action plan to combat and prevent cases of fraud.

32. **Ms. Briones** (Philippines) said that she applauded the commitment of UNHCR to the maintenance of an effective and independent oversight, integrity and risk management system. While greater trust in the system accounted for a 26 per cent increase in complaints of misconduct, the persistence of such cases was a cause of concern. UNHCR should take vigorous action to prevent and address misconduct, particularly sexual exploitation and abuse, which accounted for 19 per cent of cases. Her delegation understood the complexity of handling cases of misconduct, including those involving implementing partners. She wished to know in that connection whether there were any case backlogs. It was essential to focus on preventing and addressing incidents of fraud and corruption that undermined the efficiency of UNHCR, especially during a period when it was coping with limited resources.

33. **Mr. Koh** Young Kul (Republic of Korea) said that many humanitarian agencies were trying their best, at a time of multiple crises and significant funding shortages, to promote internal reforms and cost saving. He hoped that the current transformation and alignment measures that were being implemented by UNHCR would bring about the desired outcomes in the near future. Internal and external audit and oversight mechanisms played a critical role in facilitating such action.

34. The Republic of Korea commended the High Commissioner and Deputy High Commissioner on their sincere and coherent messages concerning internal reform, efficiency, effectiveness, diversity, equity, inclusiveness and integrity. It was to be hoped that such important values and tasks would bring about real change and progress at UNHCR headquarters and in the field, particularly on behalf of refugees and other displaced persons.

35. **Mr. Garnett** (Inspector General) said that the increasing number of complaints was partly due to the fact that UNHCR dealt with people in a very direct manner, unlike other United Nations bodies. It was also due to an increase in trust and in confidence that complaints would elicit a response. In addition, UNHCR management strongly supported the principle of integrity. The number of investigations was fewer than the number of complaints because about 45 per cent of registered complaints fell within the mandate of other partners. However, cases were only referred to partners that were fully trusted.

36. With regard to protection against retaliation, his Office had developed a close fact-finding relationship with the Ethics Office, which was responsible for legal judgments. His Office investigated complaints of misconduct, but decisions on the imposition of sanctions were taken by the UNHCR management. Sanctions had certainly been imposed for more than one case of sexual misconduct. A robust and strident attitude was adopted to such cases, particularly when they involved sexual harassment of staff. There was no backlog in investigations. The average time for investigations was four to six months, but some took longer to complete and others were completed within a much shorter period.

37. Vigorous action was being taken to promote partner capacity both through programming activities and in field operations. A number of workshops had been organized, for instance on fraud prevention and on the investigation of sexual misconduct. There was a single platform for tracking recommendations, including those concerning evaluation, and for promoting management action. It was an internal rather than an external tool and had proved to be helpful and effective.

38. The risk of fraud posed by decentralization for UNHCR was reduced by the existence of a single unified platform that increased visibility. Moreover, artificial intelligence and other such regimes would enable full digitalization in the not too distant future. Responsibility for the fraud prevention policy lay with the Division of Financial and Administrative Management. The current improvement in his Office's forensic capacity would enable it to quantify losses and to refer illegal matters concerning sexual misconduct or fraud, in cooperation with the Legal Affairs Service, to a staff member's State authorities if such action was appropriate and safe.

39. **Ms. Clements** (United Nations Deputy High Commissioner for Refugees) said that 23 disciplinary cases had been investigated in 2022, of which 15 had resulted in separation and 7 had concerned sexual misconduct. As of August 2023, a total of 32 disciplinary cases had been investigated, of which 7 had resulted in separation and 7 had concerned sexual misconduct. A total of 11 cases had been referred to the Office of Legal Affairs in 2022 for onward referral to the competent national authorities.

Report on evaluation

40. **Ms. Bell** (Head of the Evaluation Office) said that the importance of evaluation could not be overstated in a landscape where resources were limited and the demand for humanitarian and development aid was increasing. During the past year UNHCR had completed 12 corporate and 6 decentralized evaluations, which had cost \$7 million, or just 0.1 per cent of overall organizational expenditure.

41. Findings from corporate thematic evaluations during the past year had contributed to the development of a number of critical policies and strategies, including UNHCR engagement with development actors, organizational efforts to end statelessness, child protection, voluntary repatriation, and policies and guidance for emergency operations. The evaluation of UNHCR repatriation programmes had led to the revision of operational guidance for repatriation and reintegration programming, which currently attached greater importance to empowering refugees to make informed decisions.

42. Country strategy evaluations were used to support multi-year planning, prioritization and demonstration of results. The country strategy evaluation in Mozambique, for example, had shown how UNHCR had learned from its 2019 evaluation of the response to Cyclone Idai. Decentralized evaluations prompted similar action. For example, the evaluation of the regional refugee response plan for the Syrian crisis conducted in 2022 by UNHCR and the United Nations Development Programme (UNDP) regional bureaux for the Middle East and North Africa had resulted in a significant increase in joint advocacy efforts. The joint evaluation by UNHCR and the World Food Programme (WFP) of cash programming in Lebanon was contributing to an updating of targeting criteria.

43. However, insufficient financial resources were impeding the implementation of evaluation recommendations. UNHCR had been unable, for example, to extend its joint livelihood work with WFP and the Food and Agriculture Organization of the United Nations (FAO) to new districts in Rwanda.

44. The updated 2022 evaluation policy required UNHCR management to report on the implementation of recommendations. The Evaluation Office, together with the Division of Strategic Planning and Results, had sent out requests for one-year follow-up reports.

45. Several informal briefings on accountability for Member States and donors had been held in 2022 and 23 and a number of interested Member States had been involved in evaluation advisory groups. For instance, the United States, Sweden, the Russian Federation, Israel, Belgium and Switzerland were interested in the upcoming evaluations of UNHCR regionalization and decentralization and of the prevention and response to gender-based violence.

46. A report published in 2023 summarized findings from evaluations on how UNHCR held itself accountable for displaced and stateless persons. It was found to excel in using diverse channels and approaches to listen to the voices of the people it served. However, as its response to such feedback could be improved, the Evaluation Office was seeking to ensure that persons whose voices had been heard were informed of the decisions and actions taken in response to the evaluation. She would project a video from a recent country evaluation in Mauritania that demonstrated such accountability principles in action.

47. There were plans to launch in 2024 a global thematic evaluation of UNHCR support for urban refugees and livelihoods and an evaluation that would set the baseline for the UNHCR climate action agenda. Artificial intelligence would also be used in 2024 to bring greater timeliness and efficiency gains to evaluation work. As such action would require additional funding that exceeded the core budget, a resource mobilization strategy would be developed.

48. *A four-minute video on a recent country evaluation in Mauritania was projected.*
49. **Mr. Akzhigitov** (Russian Federation) said that, according to the report, UNHCR had approved a new evaluation policy in October 2022. It was regrettable that relevant documents had not been submitted for consideration by the governing bodies.
50. While there had been improvements in the UNHCR evaluation function, the possibility of further improving the procedures and the format of accountability should be discussed by the governing bodies. In particular, the Russian Federation proposed considering the possibility of introducing a matrix framework showing the interim and final results of work at specific periods of time. Accountability to the governing bodies could subsequently be based on the framework, rendering the work of UNHCR more measurable, understandable and integrated.
51. The report should contain a more detailed description of recommendations and conclusions and also the level of implementation. Noting that UNHCR was developing a new results-based management policy and a programme handbook, he asked what new developments they contained and whether they would be accessible to Member States. Further clarification of the procedures and criteria for appointment to the evaluation reference groups would be useful. Such procedures should be rendered more transparent and understandable.
52. **Mr. Driessen** (Kingdom of the Netherlands) said that he looked forward to hearing the results of the new management response tracking mechanism, especially regarding current management response delays. He also looked forward to the system-wide inspection of the evaluation function by the Joint Inspection Unit and encouraged active cooperation in follow-up to the inspection. The results of the evaluation on the regionalization and decentralization process would be appreciated, also from the point of view of the OIOS recommendations.
53. He would also appreciate learning more about the implications of the ongoing staff cuts for the Evaluation Office. He was concerned that budget costs could affect oversight in such a risk-prone organization as UNHCR. The crucial audit and oversight functions should be spared as much as possible from staff cuts.
54. **Mr. Widmer** (Switzerland) said that evaluation was an important UNHCR quality management tool. He wished to know whether the means deployed by UNHCR were comparable to those used by other agencies and whether they were adequate. Evaluation was a strategic and operational tool that provided important information on accountability for the results obtained. It also offered guidance on decisions regarding matters that had been evaluated and on the management system.
55. It was important to ensure that evaluations were conducted jointly with partners. They should also contribute to efforts to take into account all lessons learned. He wished to know whether that was invariably the case or whether it had occurred only in the cases mentioned in the report.
56. When the results of different types of evaluation were described, it would be useful to present the dimensions of accountability, lessons learned and strategic reorientation in an explicit and structured manner. The link with the UNHCR annual reporting system could be enhanced by including quantitative and qualitative reports by the Evaluation Office on the results achieved. Lessons learned should also be widely disseminated within the UNHCR internal knowledge management systems and among external partners. UNHCR annual reports should explicitly mention cases in which strategic changes had resulted from evaluations. He welcomed the strengthening of the UNHCR system for responding to evaluation recommendations and for monitoring their implementation.
57. Future evaluations should be reviewed in light of the outcome of the Multilateral Organization Performance Assessment Network review of UNHCR, which was expected in late 2023. The recommendations regarding evaluations would help to identify challenges and provide for improvements, particularly in the area of decentralization and regionalization.

58. **Ms. Bell** (Head of the Evaluation Office) said that she and the Deputy High Commissioner had held an informal consultation with Member States in September 2022. It had admittedly been less formal than a dialogue with the Executive Committee.

59. An evaluation reference group that included partners from Member States and United Nations agencies and occasionally academia was established for every major evaluation, including country strategy evaluations. The Member States who were included in reference groups were those who expressed an interest in membership. A more formal and transparent procedure was necessary for the establishment of evaluation reference groups.

60. The one-year follow-up reporting procedure had been introduced in October 2022. Details on management reports concerning the implementation of recommendations would be included in the annual reports. There was a high probability that the Joint Inspection Unit would conduct a system-wide review of the decentralized evaluation functions across the United Nations system, which would be very helpful for the Evaluation Office.

61. Staff reductions had been necessary throughout UNHCR. Her Office had lost one post out of 10, which was similar to losses in other branches. It was unfortunately a post in the Regional Bureau for Southern Africa, but other means would be sought to support the Bureau. The means deployed by the Evaluation Office were not comparable to those of other organizations, such as WFP, which had a much larger budget. A specific percentage of organizational expenditure was not designated for evaluation. The evaluation policy was based on the cost of adequate coverage.

62. Inter-agency humanitarian evaluations were conducted with the Office for the Coordination of Humanitarian Affairs and other United Nations partners and with NGOs. Evaluations of Ethiopia and Afghanistan had been conducted during the past year, and evaluations of Somalia and of the earthquake response in Türkiye and the Syrian Arab Republic had recently been launched. A system-wide evaluation office had been established, which would galvanize joint action around evaluation.

Consideration and adoption of the programme budget for 2024 (A/AC.96/74/5 and A/AC.96/74/6)

63. **The Chair** said that the proposed programme budget for 2024, contained in report of the High Commissioner (A/AC.96/74/5), had been initially reviewed at an informal consultative meeting on 29 August 2023 and at the 88th meeting of the Standing Committee in September. Also of relevance to the current discussion was the report of the Advisory Committee on Administrative and Budgetary Questions, contained in document A/AC.96/74/6.

64. **Ms. Namono** (Uganda), speaking on behalf of the Group of African States, said that her statement would be related to the report of the Standing Committee on its eighty-eighth meeting (A/AC.96/74/11) and to the above-mentioned programme budget. Africa's contribution to addressing the causes of concern to UNHCR mainly took the form of hosting a growing number of refugees and internally displaced persons. That contribution played a fundamental role in meeting crucial humanitarian needs. For that reason, donations for activities other than hosting were relevant only after host countries had taken that first step. She was grateful to the partners who had responded to the appeals of the High Commissioner and to States who had helped refugees and internally displaced persons by affording timely and predictable donations.

65. However, the Group was concerned by the growing budget deficit at a time when humanitarian needs were increasing. It was most unfortunate that the number of people who needed an urgent response from UNHCR was growing while the funds available were dwindling. With less than three months to go before the end of the year, African States were concerned that only 30 per cent of the budget had been raised, as they were the countries most affected by the shortfall. The ongoing humanitarian crisis in the Sudan and the response which would be required to deal with the plight of the people living there, but for which, unfortunately, it had not been possible to raise the necessary funds, was a grave concern. She therefore appealed to partners to show the same generosity to people in the Sudan as had been witnessed in the wake of crises in other parts of the continent. Everyone was human irrespective of differences of race.

66. The UNHCR operational reporting website, Global Focus, showed that, out of the 14 most underfunded refugee country programmes, 9 were in Africa. That was a slap in the face to a continent that was already grappling with socioeconomic challenges which were being exacerbated by growing numbers of refugees. The effects of underfunding were being compounded by the increasingly frequent trend of donors to contribute earmarked funds that obviously stifled a timely humanitarian response by UNHCR to those most in need. Whereas host countries continued to act without specifying who should enter and settle on their land, donors earmarked their funds to determine the places and people and, in some cases, the entities that were to benefit from their contributions. As of 31 July 2023, 90 per cent of voluntary contributions had been earmarked. How could a timely humanitarian response be forthcoming when the limited funds were earmarked? She therefore especially thanked the donor partners who generously contributed unearmarked funds and appealed to them to continue to do so. Africa counted on them.

67. The Group was concerned by the secretariat's amendment of the report by the High Commissioner on the programme budget for 2024 after it had been considered and a consensual decision had been adopted on it at the Standing Committee's 88th meeting. She urged the secretariat to remain transparent and impartial in all circumstances. Africa would continue to prioritize humanitarian needs by offering a home to displaced persons. It appealed to its partners to reciprocate its generosity with timely, equitable, predictable and flexible funding, irrespective of the location, race or nationality of those in need.

68. **Mr. Banzet** (Canada) said that Canada was saddened by the death of humanitarian workers in Ukraine, South Sudan, Yemen, the Sudan, Israel and the Gaza Strip. It expressed its solidarity with the humanitarian community and the families of the deceased. Humanitarian workers and civilians must not be a target. Canada was proud of being a long-standing, significant partner of UNHCR. It was pleased to have the opportunity to collaborate with UNHCR and the other Member States to bolster efforts to achieve greater transparency. Collectively, they could improve working methods and support for UNHCR in fulfilling its complex mandate. Persons persecuted on the grounds of their sexual orientation, gender identity or sexual characteristics fell within the terms of reference of UNHCR and must be protected. Canada supported UNHCR in honouring its mandate in that respect and would continue to work tirelessly on those matters.

69. At a time when humanitarian needs were outstripping available resources, his Government was pleased to see that UNHCR was continuing to build robust partnerships with development actors and the private sector in order to tackle the root causes of displacement and to make headway towards durable solutions. It welcomed the widening base of donors and the efforts of UNHCR to strengthen the private sector's commitment. To that end, the Office must continue to press home the comparative advantage that it derived from its humanitarian and protection mandate. The dearth of resources meant that it was necessary to improve the effectiveness of responses. He therefore saluted the efforts made by UNHCR as part of its business transformation programme, which had led to better fact-based decision-making and a more efficient use of resources. His Government urged UNHCR to implement audit recommendations on improving operational and programmatic data accuracy to better inform strategic planning and recommendations on expanding the meaningful participation of displaced persons to inform the prioritization of needs and improve the selection and monitoring of implementing partners, since that was a means of enhancing timely response and cost-effectiveness.

70. Canada welcomed the continued efforts of UNHCR to ensure that accountability and oversight remained at the core of the Office's operations. It took the 26 per cent increase in the number of cases of misconduct reported to the Inspector General's Office as an indication of stronger trust in reporting mechanisms. His Government encouraged the Office to continue to strengthen its policies and processes to foster oversight and integrity, especially when it came to addressing matters of sexual misconduct in an expedited manner. It therefore welcomed the adoption by UNHCR of its updated strategy and action plan for tackling sexual exploitation, abuse and harassment, particularly as it was rooted in victim-centred approaches, emphasized capacity-building initiatives for partners and allocated dedicated resources for the prevention and mitigation of sexual exploitation and abuse. It called on the Office to remain vigilant in that matter.

71. Canada also lauded the findings of the Joint Inspection Unit report (JIU/REP/2023/4) that recognized the Office's endeavours to make well-being and a mental health strategy central to its human resource management. It encouraged the Office to pursue the implementation of those practices and looked forward to the launching by UNHCR of its strategic framework for gender equity, diversity and inclusion in staffing to guarantee the meaningful inclusion of underrepresented groups in its workforce.

72. As there was tremendous strength in diversity, Canada would remain committed to achieving global solutions for forcibly displaced persons that were firmly grounded in refugee leadership and decision-making and rooted in the values of equity and gender equality and the principles of anti-racism and anti-oppression.

73. **Mr. Dávalos** (Ecuador) said that the international community, especially in the Americas, were facing a variety of growing challenges posed by human mobility. For that reason, it was vital that States in the region should have enough capacity to meet the protection needs of persons of concern efficiently and in a timely manner. What was required was the implementation of inclusive, innovative, cross-cutting solutions that focused on securing the well-being, safety and human rights of all refugees and stateless persons. That was even more relevant in host communities and countries which, like Ecuador, were providing international protection, humanitarian assistance and integration opportunities for a large number of migrants and refugees. Ecuador was making huge efforts to receive and protect those people and to integrate them into its community.

74. However, his delegation was concerned that the 2024 budget allocated to Ecuador and the Americas did not reflect the reality of either the country or the region and failed to respond to the challenges and efforts made by countries in the region in that respect. The principle of burden- and responsibility-sharing should be central to the UNHCR budget. Ecuador was likewise concerned by the fall in contributions in 2023 and by the forecasts for 2024. It called on the international community to make up for the shortfall through unearmarked funding. Granting adequate, predictable support for countries hosting refugees and displaced persons ensured that protection, assistance and durable solutions could be organized promptly and more effectively. At the same time, it was necessary to explore new tools and partnerships, including with the private sector, to expand and buttress financing mechanisms to ensure that host communities could supply adequate care for and integrate persons of concern.

75. It was important to retain an inclusive focus on age, gender and diversity in programmes for persons of concern. Only an equitable, non-discriminatory approach that respected diversity would guarantee that all refugees received the protection and assistance that they needed. For that reason, his Government remained committed to its quest for more effective, durable solutions for persons in need of international protection.

76. **Ms. Keyo** (Ethiopia) said that Ethiopia, as one of the countries hosting the largest number of refugees, had been seriously affected by chronic underfunding. As of October 2023, Ethiopia had been confronted with a 67 per cent gap in funding. Educational activities in 2023 had been reduced by 51 per cent compared with 2022. The provision of health services had been cut by 53 per cent over the same period. What made underfunding even worse was that it directly affected critical social services and would have an enduring adverse effect on host countries. Owing to that shortfall, her Government would be unable to provide education and health services for refugees. In fact, it was under tremendous pressure to make very difficult decisions on service provision to refugees. Urgent support was required to ensure the continuity of services. In 2023, Ethiopia had received more than 100,000 refugees and asylum-seekers from Somalia and over 100,000 from the Sudan. Despite the massive influx of refugees, emergency funding for Ethiopia was one of the lowest. Only 37 per cent of the emergency response had been funded. A strong and effective national protection system in host countries was vital to deal with emergencies and to coordinate services for the large refugee caseload. However, as host countries' national capacities were declining owing to underfunding, responding to emergencies had become very difficult. If underfunding continued, it would affect not only services for refugees but also pledges for the Global Refugee Forum 2023.

77. In Ethiopia, the number of refugees was increasing every year while funding was decreasing. At the same time inflation was soaring. The funding allocated for 2022 and 2023

was much lower than that for 2021. Ethiopia needed a timely disbursement of funds and a supplementary budget to cope with the existing refugee population and the new influx from Somalia and the Sudan. Limited funding had hindered the provision of food, shelter, health, education and community-based protection. The chronic underfunding posed serious challenges to the provision of life-saving humanitarian assistance. The scale and scope of the challenges had already placed host communities under pressure. While she appreciated donors' solidarity, she urged them to allocate more flexible, unearmarked funding to UNHCR to meet humanitarian needs on the ground. Predictable, timely and flexible funding was required to overcome protection challenges and to find durable solutions. The funding gap was affecting the quality of the services provided not only for refugees but also for nationals. She therefore appealed to UNHCR and donors to make timely funding available in the spirit of solidarity.

78. **Mr. Comberbach** (Zimbabwe) said that the continuing reduction in funding available to UNHCR, including in the funding allocated to Africa, meant that many programmes were considerably, consistently underfunded. The African continent hosted the largest number of refugees, asylum-seekers and internally displaced persons, yet funding continued to fall far short of requirements. That situation had been exacerbated by the fact that 90 per cent of the UNHCR budget consisted of earmarked resources. That meant that UNHCR had little flexibility to address humanitarian situations not covered by those resources. He therefore reiterated the calls to donors to consider increasing the levels of unearmarked funding.

79. There was a need to explore other innovative ways of mobilizing resources, such as in-kind donations. His Government had made a donation of 4,400 tons of maize to the Tongogara refugee camp under a twinning arrangement with WFP. The protection of the rights of persons of concern required effective partnerships and practical collaboration between operating partners. Such collaboration on the ground in Zimbabwe had helped to bridge the funding gap and had also helped to leverage technical expertise on issues affecting persons of concern in an approach embracing the whole of society.

80. Although unilateral coercive measures had adversely affected the economic performance of Zimbabwe, it still had international obligations and it had had to find ways of navigating the challenges of inadequate budget support. It called upon sanctioning States to remove their punitive measures which had inevitably undermined its ability adequately to provide for persons of concern to UNHCR. There was a need to treat all humanitarian situations in a similar manner.

81. In that regard, the dire situation of tens of thousands of refugees in the Western Sahara required attention and additional budget support. His Government was also concerned by the reduction in the share of funding for the Southern African region, which remained one of the least funded in the proposed budget. It nevertheless appreciated the assistance of UNHCR in bringing States in the region together to deliberate and prepare for the forthcoming Global Refugee Forum. It was confident that the pledges made there would ensure adequate funding and support in order that the needs of persons of concern in the region would be met in an appropriate manner.

82. **Mr. Matembo** (Zambia) said that he wished to emphasize the critical importance of unearmarked funding of refugee protection and management. The global refugee crisis had continued to escalate and place immense strain on host countries that had generously opened their borders to those in need. As they strove to honour their humanitarian obligations and provide refuge to those fleeing conflict and persecution, it was becoming increasingly evident that the budgets allocated to host States, especially in Africa, did not meet their actual needs.

83. Host countries were confronted not only with the immediate needs of those seeking safety within their borders, but also with the long-term task of fostering their integration and ensuring that they became self-reliant. Those were substantial responsibilities that entailed significant financial burdens. While his Government was grateful for the support that it received from UNHCR and the international community, since much of that assistance took the form of earmarked funds, host countries such as his own did not have enough flexibility to cope with evolving, complex challenges. He thus called for more unearmarked funding for host countries that would allow them to allocate resources to the most pressing needs, whether that be education, health care, infrastructure or livelihood opportunities for refugees

and their host communities. The provision of unearmarked funding empowered countries to respond swiftly and effectively to changing circumstances and dynamics. It permitted the making of strategic investments that promoted self-sufficiency, social cohesion and long-term stability for all. In the spirit of international solidarity, he called on donor nations and organizations to consider offering unearmarked funding to host countries. It would be an investment in the autonomy and well-being of displaced persons and in the global pursuit of peace, stability and shared prosperity. He called on everyone to work together to ensure that no refugee or host community was left behind. With an increase in unearmarked funding, it would be possible to continue to provide much-needed hope and dignity while building stronger and more resilient societies for a better future.

84. **Ms. Kalmbach** (United States of America) said that, the previous year, the United States had proudly committed \$17 billion in global humanitarian assistance, including to UNHCR. In the current year it remained the largest humanitarian donor as well as a leader in forging solutions for refugees, including through resettlement. Despite unwavering commitment and hard work over the decades, the existing humanitarian system was failing to keep pace with the problems confronting refugees and other forcibly displaced persons. As the gap between the budget appeal of UNHCR and available funding widened, UNHCR would need to set priorities very transparently to help donors and other stakeholders reach difficult decisions. That challenge called for creativity and innovation and it opened up the possibility for new working methods, including a renewed focus on durable solutions. In that regard, her Government appreciated the range of new partnerships which UNHCR had built up over the previous years and it encouraged the Office to continue along that path. That did not mean that it wanted UNHCR to become a development actor; it should abide by its core mandate while inviting others, such as potential employers and investors, to use their significant added value to promote the economic inclusion of refugees.

85. Her Government was excited to see the growing role of the private sector in addressing humanitarian needs, both as a source of private giving and as an actor that provided employment for refugees. Public-private partnerships in humanitarian work was one of the best ways to increase resources and offer dignified solutions for people. She looked forward to further innovation in UNHCR funding. Her Government also appreciated the efforts made by UNHCR to modernize its business systems and would like to learn more about the resultant savings and gains in efficiency. As the Advisory Committee had noted that information should be systematically included in future budget submissions. She looked forward to the implementation of COMPASS and expected that it would greatly improve the quality of data and reporting. Her Government expected to see clear linkages between the substantial investments in COMPASS and other management systems, along with better and more efficient programmes for displaced and stateless people. It looked forward to close collaboration with other Governments and fellow donors in an endeavour to better anticipate, understand and deal with the needs of forcibly displaced persons and their host communities. The challenges that lay ahead were complex but, by working together, it would be possible to find the creative energy to meet them head-on.

86. **Mr. Akzhigitov** (Russian Federation) said that the programme budget must be as universal and consensual as possible. He was therefore concerned by the inclusion of the term “diversity” in paragraph 5 of the report on the programme budget for 2024, which had not been agreed by all Member States and on which numerous comments had been made. UNHCR had added that term on the basis of oral comments from a limited number of delegations. The result was that the Executive Committee was every year adopting standard decisions on the budget and finances without any critical examination of their content or essence. As those decisions were of a technical nature and lacking in clarity, UNHCR could rather frivolously and selectively react to comments from Member States. That was an absolutely absurd situation, as had been demonstrated by its response to the proposal of the Russian Federation, supported by several States, to introduce amendments that took account of the Advisory Committee’s report. What was absurd was that all delegations were acquainted with the content of that document, but somehow refused to acknowledge that fact or include in the text of the decision very simple wording to the effect that the views of the Advisory Committee had been taken into consideration. His Government trusted that it would soon learn of the Office’s opinion on the findings contained in the Advisory Committee’s report and called on UNHCR to fully implement the suggestions of the Advisory

Committee's in a timely manner. It would also be grateful if future draft programme budgets would describe in greater detail the methods used for calculating the financial requirements that made up the total amount of the budget.

87. His Government was grateful to UNHCR for holding a side event on sustainable supply to accompany the Standing Committee meeting. As the discussion had shown, it was unclear how to apply the criterion of sustainability when considering bids, or to evaluate sustainability in the absence of agreed United Nations standards. It would be interesting to know how the Office interpreted the terms "sustainable goods" and "sustainable services". He therefore asked the High Commissioner to draw up a comprehensive report on UNHCR procurement that would include a detailed description of experience with and the criteria for "greening the supply chain", and how they related to traditional methods of assessing bids and tenders. The issue of sustainability directly concerned members of the Executive Committee in that procurement made up a significant portion of the financial operations of UNHCR.

88. Lastly, he recommended that the Office, in cooperation with the relevant secretariat departments, should digitize the archives of the first 40 sessions of the Executive Committee and post them on the Office's website.

89. **Ms. Namono** (Uganda) said that, since the 2024 programme budget was supposed to be a needs-based budget, the figures in it should have been raised but, unfortunately, as was usual, they had been increased by less than 50 per cent of what was required. Uganda had received only 30 per cent of its appropriation under the 2023 budget and apparently it should brace for even worse in 2024. What had gone wrong?

90. The international community was not working collectively on humanitarian concerns. Potential donors and partners with the capacity to support UNHCR had been reduced to a select few. That had led to donor fatigue and the dominance of a small number of donors who often called for alignment with their national interests. That situation was rendered even more painful by the earmarking of funds. Earmarking contributions not only undermined timely humanitarian responses but also ran counter to the real purpose of humanitarian work. Earmarking funds was a slap in the face to host countries. It was tantamount to telling them that donors had the right to determine who could receive funds. Host countries could not determine which persons to host because, if they did, they would be found to be in breach of international law, nor did they have a say when powerful donors chose what was to be supported.

91. Some 90 per cent of refugees were in host countries where funds had been earmarked; Uganda was one of them. Despite its generosity that was often applauded in various forums, its national response budget was on a downward spiral with only 30 per cent of the current budget actually funded. The chronic underfunding of the refugee response would not only mean that less protection could be offered, but it could well scare off potential host countries and countries of origin that might be considering voluntary repatriation. A large percentage of refugees were malnourished children or pregnant women who were likely to die in childbirth and the prevalence of disease among refugees was not a burden that many potential hosts would be willing to shoulder.

92. The generosity and inclusive policy of Uganda had proved to be painful. Uganda therefore appealed to its partners, State organizations and private individuals not to tire, because it had not done so, even with its low gross domestic product (GDP). If a country like Uganda could invest the equivalent of \$1.2 billion in hosting refugees annually, States with a bigger GDP could surely do better. She called on donors and development partners not to tie humanitarian support to her country's national democratic development. Their support for humanitarian needs should not be tainted by politics. Punishing refugees by withholding or earmarking humanitarian support because of the national policies of a host State would undermine the core role of the humanitarian cause. The programme budget might look beautiful, but the reality on the ground for countries that were doing so much was quite different. While she did not wish to be a prophet of doom, the reality was frightening.

93. **Mr. Olfato** (the Philippines) said that the inclusion of persons of concern should remain a core value and a component in determining the Office's focus. Account should be taken of differences in capacity and needs as recommended in the Global Compact on

Refugees. Those considerations should be reflected in the budget. He was pleased to note that the budget for 2024 included support for Governments to promote the socioeconomic inclusion of refugees and their access to a range of basic services. That was in line with States' commitments in the Global Compact on Refugees.

94. Growing attention should be accorded to durable solutions. However, the very modest 3 per cent increase allocated to securing such solutions did not appear commensurate with the demands of many Member States. While prioritization was indeed a challenge, in the long term durable solutions would relieve the burden on both the Office and host communities. Technical support and resources should be provided for complementary pathways and third-country solutions, as well as for voluntary return, local integration and resettlement.

95. There was not only donor fatigue but host fatigue on the part of countries with a large refugee population. It would therefore be advisable to expand the donor base. He called on the international community to have the endurance and determination to continue to enable UNHCR to fulfil its mandate, including through flexible funding.

96. **Mr. Dey** (Bangladesh) said that, as Bangladesh continued to host 1.2 million Rohingya, including some 32,000 children who had been born in the refugee camps, it was concerned by the inadequate budget allocated to operations in the country. The report on the programme budget contained estimates of donations. While his Government appreciated the continuing generous support of donors, the unquantifiable contribution made by host countries went unrecognized. Host countries bore an immense economic, environmental, social, political, diplomatic and security burden, the cost of which should be duly recognized in the spirit of responsibility-sharing.

97. All the financial, economic, social, ecological, political and security costs to host countries must be taken into account. Apart from providing substantial in-kind resources for the refugee camps, his Government had deployed more than 500 public officials and 3,000 security guards for the management of the camps. His Government appeared to be the largest donor to humanitarian operations for the Rohingya and had spent \$1.69 billion on them in 2022. It was spending almost the same amount every year as it strove to ensure security and safety in and around the camps, to protect the environment and to alleviate the suffering of the Rohingya and the host community. It had allocated \$350 million from its own budget to relocate 100,000 forcibly displaced Myanmar nationals to Bhasan Char island in order to relieve the congestion in the camps in Cox's Bazar. Bangladesh expected to work with the international community in the coming year to further improve the conditions in the camps and to invest in livelihood options for the Rohingya on Bhasan Char. His Government wished to ensure the protection and well-being of all refugees and forcibly displaced people.

98. Refugees could be of various sexes, genders, age groups, races, ethnicities, languages and religions, but those attributes should not be a barrier to receiving humanitarian assistance or other support. The work of UNHCR should continue to be based on non-discriminatory policy. All forcibly displaced people must be eligible to basic services, humanitarian and life-saving assistance. There should be no profiling of refugees or displaced people according to their sexual orientation or gender identity. Limited resources could be better utilized if efforts were made for the betterment of the millions of refugees all over the world, rather than squandering them on extraneous and less important issues related to terminology. Binary and non-binary persons must be included without discrimination in the programme and activities of UNHCR. Religious faith should not generate unnecessary emotion or avoidable debate when the primary objective was to ensure that all refugees, asylum-seekers and stateless persons and people travelling as part of mixed movements enjoyed equitable protection and humanitarian assistance under UNHCR programmes.

99. **Ms. Clements** (United Nations Deputy High Commissioner for Refugees) said that the 10 per cent reduction in unearmarked funding was rather alarming, as it affected the ability of UNHCR to respond to needs and fundamentally changed the way UNHCR operated. Unearmarked funds had been provided by Sweden, Norway, the Kingdom of the Netherlands and two private sector partners from Spain and Japan. Frequent recourse was had to that unearmarked support. Operations in Africa were among the most underfunded. A mere 44 per cent of the budget for them had been raised and precious, unearmarked support was therefore used primarily for those critical operations.

100. With regard to the revision of document [A/AC.96/74/5](#), she wished to provide assurances that transparency and dialogue with everyone would continue. The Office appreciated delegations' patience with the fact that it was not perfect. It had made a mistake and had taken immediate steps, once it realized its error, to correct it.

101. In 2023 the Office would receive much less than the \$1.2 billion that had come from the private sector in 2022. The reason for that was not lack of efforts to mobilize funds, but the fact that the world's attention to humanitarian affairs waxed and waned depending on media coverage and geopolitics. However, increasing numbers of partners had indicated that they would give long-term support. That kind of support was extremely valuable. The private sector could supply not only resources but also expertise and it could suggest solutions. The Office was absolutely thrilled by the potential of some of the innovative financing. Its partnerships with the private sector would allow its resources to go further and boost sustainability. Islamic philanthropic organizations had provided substantial support for issues related to climate.

102. The number of audit recommendations that had been implemented had doubled in the period 2022–2023 compared with 2021–2022. In the period 2021–2022, the Office had carried out 56 recommendations, whereas in 2022–2023 it had complied with 118. Its implementation rate had increased overall, from 29 per cent to 52 per cent. Its efforts had focused on long-standing recommendations. It took audit recommendations very seriously. As far as accountability to affected populations was concerned, the Office was working on data integration and the quality of data in accordance with the *Handbook for Planning and Implementing Development Assistance for Refugees (DAR) Programmes*, which provided guidance on how to collect data and would improve the way that it was analysed and used in decision-making. COMPASS had been strengthened. It would permit better analysis and interoperability. Partnership monitoring was being improved through the partner monitoring tool, the project reporting, oversight and monitoring solution (PROMS), a key part of the overall business transformation programme. A handbook on it was being drafted.

103. More support was going to the search for durable solutions. The programme budget under discussion covered only one year, whereas collaboration on durable solutions fed into multi-year development plans. The budget and cost structures were therefore quite different. The High Commissioner had made the quest for durable solutions one of his pivotal priorities. It would indeed be necessary to devote more resources to life-saving and protection services and to economize on administrative services. That meant that States would have to set priorities in the light of what they could actually do on the smaller budget envelope for 2024. The business transformation programme was not the only road to enhancing efficiency. Broader efficiency gains were possible through other reforms, such as those that would complement the cloud enterprise resource planning (Cloud ERP) project.

104. The Office intended to be as transparent and open as possible about how it approached its work and what it cost in order to deliver what Member States asked it to deliver. The briefing on sustainable procurement had been very important in that respect. In a rapidly evolving situation, it would be more useful to offer direct briefings on various issues. The Office greatly valued the role played by the Advisory Committee and its report provided helpful input on how to improve the programme budget presentation. It would look closely at the Advisory Committee's recommendations. Both the Office and the Advisory Committee had been very satisfied with all the briefings and exchanges of questions and answers that had taken place.

105. **Mr. Gul** (Rapporteur) said that the draft general decision on administrative, financial and programme matters was a standard decision that was adopted every year. Under the draft general decision for 2024, the Executive Committee would approve the programme budget for 2024 and would thereby enable the Office to pursue its work on behalf of refugees, returnees, stateless persons and internally displaced persons around the world. In paragraph (a) of the draft decision, the Executive Committee would approve the revised requirements for the global and regional programmes of UNHCR and headquarters for 2023 in the amount of some \$10.2 billion and, in paragraph (c), it would approve the programmes and budgets for regional and global programmes and headquarters for 2024 in the amount of some \$10.62 billion. Under the draft decision, the Executive Committee would also authorize the High Commissioner to create supplementary budgets and issue special appeals in the event

of emergency needs that could not be met fully from the operational reserve. An amendment to the draft decision had been proposed by a Member State. After consultations with all Member States, the proposed amendment had been withdrawn. He wished to express his appreciation to Members States which had shown flexibility in the interests of upholding the principle of consensus when adopting such an important decision.

106. **The Chair** said she took it that the Executive Committee wished to adopt the programme budget for 2024 as set out in the draft general decision.

107. *It was so decided.*

108. **Ms. Namono** (Uganda), speaking on behalf of the Group of African States, said that the decision on the programme budget emanated from a document on which African States had expressed their concerns. The Group greatly valued the humanitarian work of UNHCR and appreciated all its tireless efforts. For those reasons, the Group had joined the consensus on the adoption of the decision, irrespective of its concerns about methods of work on the document. The secretariat's amendment of the report on the programme budget, after it had been discussed at the Standing Committee's 88th meeting and the Standing Committee had adopted a consensual decision to recommend that decision to the Executive Committee, raised questions of transparency and the equal value attached to partners' voices. The Group appreciated the Deputy High Commissioner's acknowledgement of its concerns. Moving forward, it would be important to avoid setting dangerous precedents, even though a mistake might have been made. Once that document had been shared and discussed with Member States, it had not remained a UNHCR document, it had become a Member State document and their consensus at the above-mentioned 88th meeting had been based on that document and not the amended version thereof. The Africa Group therefore wished to place on record its deepest concerns about the dangerous precedent set by the secretariat and it urged UNHCR to exercise full transparency and to respect all partners' views equally, whether they were host States, donors or organizations. There was an unprecedented need for dialogue between partners and the secretariat to discuss areas of common interest, as well as areas where there might be differences of opinion and approach.

109. **Ms. Méndez Escobar** (Mexico), speaking on behalf a cross-regional group of States that included 44 countries, said that she wished to emphasize the importance of an inclusive approach encompassing age, gender and diversity in programmes and services for all persons of concern to UNHCR. The diverse reality of LGBTIQ+ persons required sensitive and specific responses that addressed the unique challenges that they faced inter alia in respect of safety, health and psychosocial counselling. Any questioning of that approach, which had been integrated in the budget of UNHCR for at least 10 years, would have a direct impact in the field. The absence of specific policies or programmes would worsen the vulnerability of persons coming under the mandate of UNHCR and who were facing discrimination and violence owing to their sexual orientation and gender identity. They would be denied their human rights, while stigma and marginalization were perpetuated. An equitable and diversity-sensitive approach would alone ensure that all refugees, including LGBTIQ+ persons, received the necessary support to rebuild their lives in safety and dignity. It was therefore of crucial importance that an approach encompassing age, gender and diversity be clearly reflected in the 2024 budget and any future budget documents.

Review of the regional consultations with non-governmental organizations held in 2023

110. **Ms. Shuteriqi** (International Council of Voluntary Agencies) said that seven regional consultations between NGOs and UNHCR had been held between June and September 2023. The aim of such consultations was to beef up the partnership of UNHCR with civil society organizations. The themes for the current year's consultations had been gender equality and solutions with a focus on inclusion. They had been jointly selected by NGOs and UNHCR. The meetings had been well attended by a large number of non-governmental and civil society organizations. There had been greater participation by local organizations, especially those led by forcibly displaced and stateless persons. Consequently, the regional consultations had focused mainly on how to strengthen partnerships with those organizations and entities. The specific sessions which had also been organized on the Global Refugee Forum and UNHCR partnership reforms had generated much interest from participants.

111. The regional consultations on gender equality had recognized that, notwithstanding progress, some challenges persisted. It was regrettable that, in many regions, women, girls and gender-diverse persons faced a higher risk of gender-based violence. Several recommendations had concerned ways of making headway towards gender equality. It had been considered that UNHCR, NGOs and other stakeholders should adopt a holistic approach. There was a need to step up joint advocacy in order that the vulnerabilities and challenges faced by gender-diverse persons, older persons and persons with disabilities were recognized. Further investment should be made in effective services that took account of the intersectionality of those vulnerabilities and challenges and the difficulty of addressing gender inequality in displacement contexts. There was a need to provide gender-sensitive training, technical assistance and capacity-building support for government officials, NGOs, including local ones, and the private sector and to share good practices as a means of enhancing the knowledge and skills required to tackle gender issues effectively in humanitarian operations and development projects. The meaningful participation of women and girls should be ensured in programming cycles and their views should guide the drafting and implementation of strategies and programmes. More work with men, youth and children was needed to overcome the current gender gaps.

112. Member States and donor agencies should display stronger, ongoing and unconditional commitment to gender equality. Laws and policies should be regularly assessed and revised to ensure that a gender-sensitive approach was adopted to asylum systems and incorporated in laws, policies and practices. More funding and resources should be devoted to action against such violence and to support gender equality initiatives. The gaps in services for survivors of gender-based violence and their dependents should be filled as a matter of urgency. Organizations led by women should be supported by supplying them with funds and giving priority to equal partnerships with them.

113. The main barriers which participants had identified to the inclusion of displaced and stateless persons in national system were long delays in processing asylum applications, lack of documentation, restrictive practices and administrative hurdles, inadequate access to social protection and limited access to basic services. Human trafficking and sexual exploitation also hindered effective inclusion. Member States should therefore support local authorities in their role as first responders to refugee emergencies. National safety nets should be made available to refugees and displaced people to meet their immediate needs and to promote socioeconomic stability in the long term. Documentation should be regularized and refugees and displaced people should be given access to employment and entrepreneurship opportunities. Member States should view displaced persons as a gift to rather than a burden on society. Civil society and refugees should take part in the process of deciding on policies and programmes to solve their difficulties. Flexible and sustainable funding should be provided for organizations that supported refugees and host communities.

114. It was recommended that UNHCR, NGOs and other civil society actors should press for the inclusion of refugees in the formulation of national policies and protection systems from the onset of an emergency. Inclusion should be considered in contingency plans for emergency responses. Local authorities should be supported through capacity-sharing and technical assistance with their response to displacement. Displaced persons should be seen as part of the market system, since the different roles that they played in that system were of benefit to the national economy. There had also been some discussion of reinforcing partnership with the private sector in a way that would be beneficial to forcibly displaced and stateless persons as well to the private sector and the national economy.

115. Some of the recommendations had been based on good practices such as the inclusion of displaced and stateless persons in the national statistics and socioeconomic surveys of some Member States, the collaboration between UNHCR and the International Development Association in the and sub-window for refugees and host communities and the temporary protection extended by the European Union to people fleeing war in Ukraine.

116. **Ms. Kalmbach** (United States of America) said that the United States greatly appreciated the work performed by NGOs. Civil society was a central, critical component of any effective response. The United States relied on and valued the advocacy work, unique perspectives and innovative efforts of NGOs in some of the world's most challenging contexts.

117. It also valued its partnerships with UNHCR and local actors, including local governments. An unprecedented 84 per cent of those partnership arrangements in 2022 had been with local actors. That represented significant progress, as did the ongoing capacity-strengthening efforts of UNHCR, such as providing training and coaching to local and national partners and making small-scale grants to organizations led by forcibly displaced and stateless persons through the refugee-led innovation fund, which the United States of America was proud to support. Its contributions had focused on grass-roots efforts to ensure protection for LGBTIQ+ and other vulnerable groups.

118. The United States of America welcomed the fact that in 2023 the themes of the regional consultations with NGOs had centred on inclusion and gender equality, as it strongly believed that, to advance solutions and to address the climate crisis, displaced and stateless persons must be included in national systems. Its support for refugee inclusion, a key pillar of the Global Compact on Refugees, would be a focus of its efforts at the forthcoming Global Refugee Forum. To further that strategy, it was co-leading the mega pledge on economic inclusion and social protection with the Intergovernmental Authority on Development, Denmark, Germany, the Netherlands and UNHCR.

119. The pledge sought to advocate inclusive laws and policies and promote self-reliance and protection, including through refugee access to labour markets and social protection programmes. Her Government was working closely with host country partners to clearly demonstrate that, when refugees did well, host communities and host countries also thrived. It was collaborating with development partners and the private sector to facilitate durable investments in settings where progress was being made on refugee inclusion. It looked forward to showcasing outcomes that had improved the lives of refugees and their host communities at the Forum.

120. The United States had long recognized the increased prevalence and risk of gender inequality when disasters or conflicts struck. It therefore appreciated the fact that UNHCR had made that issue one of the central themes of the regional consultations. It trusted that that focus would be maintained in an increasingly constrained funding environment and looked forward to supporting and monitoring progress on efforts to give effect to the recommendations resulting from the consultations.

121. **Mr. Olfato** (Philippines) said that consultations with NGOs were vital. He also wished to highlight the importance of gender mainstreaming in all aspects of the work of UNHCR.

122. **The Chair** said that the NGOs that took part in UNHCR operations were instrumental in the realization of a very large part of the Office's work in the field. The Executive Committee attached great importance to the participation of NGOs in its debates and it was grateful for their thoughtful contributions.

The meeting rose at 6.05 p.m.