

GLOSSARY

A

ACABQ	Advisory Committee on Administrative and Budgetary Questions (ACABQ) of the United Nations; among its various functions, it reviews UNHCR's Annual Programme Budget before it is submitted to EXCOM.
Account	A formal record of an asset, liability, revenue or expense in which the effects of transactions are indicated in terms of money or some other unit of measurement.
Accounts Payable	Accounts showing amounts due to be paid to creditors.
Accounts Receivable	Accounts showing amounts which are due from debtors.
Activity	Within the FMIS Budget Structure, this is the second level of budgeting (below Sector) and identifies the type of task being carried out.
Activity	Used with a small "a", this is an identifiable task or undertaking required to meet an objective.
Actuals	The term used within the FMIS for expenditure, i.e. disbursements and still unpaid commitments, against the Budget.
Agenda for Protection	A programme of action adopted by EXCOM (2002) to serve as a guide for UNHCR, governments, NGOs and other partners to achieve certain agreed goals in refugee protection.
Agreement	One of the types of Implementing Instruments, which is signed directly between UNHCR Headquarters and an implementing partner. The most common form is the Sub-Project Agreement.
Allocation	A term which generally means the assignment of resources for one or more specific purposes. In UNHCR usage, it means the level of budgetary provision for a specific project within the appropriation for the same type of assistance, as approved by the Executive Committee.
Amendment	A formal revision of an Implementing Instrument (Letter of Instruction, Agreement or Exchange of Letters).
Annual Programme Budget (APB)	UNHCR's unified budget presented to the Annual Session of EXCOM for approval; it encompasses all programme needs known at the time of the budget preparation; subsequent needs that arise in the course of the programme year may be covered by Supplementary Budgets.

Appropriation	The budget approved by the Executive Committee (EXCOM) for projects covering the same type of assistance within a given programme in a given year.
Assets	Assets (non-expendable property) are grouped into three categories: Liquid, Capital, and Advances and Receivables. Capital Assets are items of equipment with an original acquisition value of US\$ 1500 or more per unit (excluding freight and insurance charges), and which also have an expected serviceable life of five years and more. The term Capital Asset also covers physical structures (warehouses, clinics, etc.), and Special Items (vehicles, computer equipment, etc.).
Assumption	In the planning process, an assumption is a prediction, condition or event which must exist if a Project/Sub-Project is to succeed, i.e. to meet its objectives. Typically, project planners have little or no control over these conditions or events, but effective planning demands that assumptions be articulated and considered as part of analyzing the likelihood of the project being successful.
Audit	A formal or official examination of an organization's accounts and project management. In relation to UNHCR and its Implementing Partners, various types of audit are foreseen: one by the External Audit (undertaken by the United Nations Board of Auditors) and the Internal Audit (undertaken by the UNHCR Audit Service of the UN Office of the Internal Oversight Services).
Availability of Funds	The amount of funds actually available for the implementation of a Project/Sub-Project, according to income received by UNHCR.

B

Budget	A detailed estimate of financial resources required for a given period of time.
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C

Certifying Officer	An official authorized to certify the budgetary or financial propriety of proposed commitments or disbursements.
Checkpoints	In the context of Workplans, a Checkpoint is a "pause" or point of reference inserted into a Workplan to ensure that managers take stock of accomplishments up to that point.
Code of Conduct	A guide to assist staff in making ethical decisions in their professional lives, and also in their private lives – to the extent that the latter affects their professional work.

- Commitment** The promise by UNHCR to provide funding for a given Project, in accordance with the Financial Rules, or by an Implementing Partner to a contractor or supplier (under the terms of an Implementing Instrument). An outstanding Commitment is that part of the promised funding which has not yet been paid. This may be a purchase order or contract entered into directly by UNHCR or by the Implementing Partner which has still to be paid (either entirely, or in part). It may also be a subsequent instalment due by UNHCR to the implementing partner.
- Control** Guidance, regulation and supervision of any and all activities and procedures.
- Convention Plus** "Convention Plus" is a generic term for a range of new protection tools in the form of multilateral "special agreements" intended to complement the 1951 Convention. The process of consultations leading to the elaboration of such agreements is called the **Forum**.
- Currency** Each Sub-Project may be valued in only one currency which must be the currency of actual implementation. In the case of international procurement by Headquarters, which may involve many currencies, the US dollar is used as the common denominator. Conversions of transactions from one currency to another for accounting purposes are made at the prevailing UN rates of exchange.
- Current Year** The year for which Project/Sub-Project implementation is being undertaken. In most cases, this is the current calendar year.

D

- Disbursement** The actual payment made by UNHCR, or by an Implementing Partner from funds remitted by UNHCR.
- Durable Solutions** Solutions to refugee situations that are lasting; these are listed as follows: voluntary repatriation (to country of origin); local settlement/integration (into country of asylum); and resettlement (to a third country).

E

- ECOSOC** The Economic and Social Council of the United Nations, to which UNHCR submits an annual report on its work. ECOSOC takes note of its contents and passes the report to the General Assembly via the Third Committee.
- Emergency** Any situation in which the life or well-being of refugees will be threatened unless immediate and appropriate action is taken, and which demands an extraordinary response and exceptional measures. Emergency assistance is aimed at meeting basic survival needs quickly. Emergency projects will

normally not last more than one year, and will focus essentially on life-saving and life-sustaining measures.

Evaluation	An analysis and assessment, as systematic and objective as possible, of UNHCR's policies, programmes, projects, practices or procedures, focusing on their planning, design, implementation and impact.
Exchange of Letters	A type of Implementing Instrument most commonly used when the Implementing Partner is another UN agency.
Exchange rate	The rate at which one currency is converted to another.
EXCOM	The Executive Committee of UNHCR is its principal governance mechanism which meets annually. Its work is facilitated by a Standing Committee which meets 3-4 times a year.
Expenditure	The total charges incurred against a Project, including disbursements already made and any outstanding (or unliquidated) commitments yet to be paid.

F

FAOP	Framework Agreement for Operational Partnership between UNHCR and NGOs.
FMIS	The Financial and Management Information System is a UNHCR designed computerized system which provides a standard budget structure common to UNHCR and operational partners.
FMIS Budget Structure	<p>This is based on the following components:</p> <ul style="list-style-type: none">• 1. Sector• 2. Activity• 3. Item• 4. Sub-Item <p>These components are divided into two levels; Sectors and Activities, and Items and Sub-Items. The Sector/Activity level is the primary focus of project management and is the minimum level of reporting throughout FMIS.</p>
FOAS	The Field Office Accounts System is a module within the FMIS/Field System.
FOBS	The Field Office Budget System is a module within the FMIS/Field System.

Fund Refers to the source from which UNHCR assistance is financed. It is sometimes referred to as “programme” as in “Annual Programme” (AP).

G

Goal In relation to a country operation, a Goal expresses the desired overall result to be achieved through UNHCR's involvement with a beneficiary population.

Gender Equality Gender Equality is the ultimate goal of a process of mainstreaming a gender perspective; this entails assessing the implications for both males and females in any planned action, including the formulation of policies and programmes.

I

IASC Inter Agency Standing Committee, chaired by the UN Emergency Relief Coordinator, is responsible for ensuring inter-agency coordination in response to complex emergencies.

Implementation The process through which assistance to beneficiaries is provided in order to meet an identified need for the beneficiary population. Implementation occurs in accordance with the terms and conditions of an Implementing Instrument.

Implementing Instrument An obligating document issued in the form of a Letter of Instruction (LOI) either to a Field Office or to a Headquarters unit, an Agreement issued by Headquarters, or an Exchange of Letters (usually used with another UN agency). An LOI is the basis upon which Sub-Project Agreements may be signed with Implementing Partners.

Implementing Partner Any organization or agency (e.g. governmental, non-governmental, inter-governmental, United Nations, multi-lateral) to which UNHCR delegates responsibility for the implementation of assistance and provides funds for this purpose through a standard Sub-Project Agreement.

Income Money or money equivalent received or accrued during a financial period which increases existing net assets.

Indicator An indicator is an unit to measure signs of change towards the achievement of results. Two types of indicators are employed in the OMS: *impact* and *performance* indicators. An **impact indicator** is a sign of behavioural change in conditions or institutional practice that affect beneficiaries or

their welfare. A **performance indicator** is a measure of performance towards the achievement of planned outputs that can be quantified and/or graded in terms of quality and readily revisited within a foreseen timeframe. They are set at the Output level.

Inventory A detailed list of articles belonging or entrusted to an organization, sufficient to identify each article specifically.

Item Within the FMIS budget structure, denotes the third level of budgeting and reporting (below Sector and Activity).

L

Letter of Instruction An implementing instrument which takes the form of a formal instruction from a certifying officer to a Field Office or a Headquarters Unit, and which specifies the terms and conditions under which assistance is to be provided, either directly or through Implementing Partners.

Liquidation Date The final date after the termination date of the Sub-Project until which time the Implementing Partner can honour financial commitments related to the Sub-Project, provided that these financial commitments have been entered into prior to the termination date of the Sub-Project.

Liquidation Period The period after the termination date of a Sub-Project during which any outstanding commitments should be paid. The liquidation period is usually one month and is stated in the implementing instrument.

M

Milestones In relation to Workplans, a Milestone is a marker signifying that an important interim Phase has been completed.

Monitoring The continuous process of review undertaken by Implementing Partners, by host governments and by UNHCR Field Offices of performance during the Project/Sub-Project implementation process. Monitoring involves a systematic review of the financial and programme performance of an Implementing Partner, as measured against previously established planned achievements.

N

Non-governmental Organization A body not constituted by a government and not subject to the direction and control of a government; often referred to as an NGO.

O

- Objective** The intended result/impact of any Project/Sub-Project undertaken by UNHCR. An Objective is a statement of the situation that is expected to prevail on completion of the Project/Sub-Project. It is thus a statement of a desired result(s) and impact, which contribute towards the achievement of the programme goal(s).
- Obligation** The formal engagement of resources in cash and/or kind, by means of an Implementing Instrument, towards the budgetary provision of a project. The first obligation occurs when the Implementing Instrument is established, and covers initial requirements. The Obligation is increased in the course of the year as additional funds are required and become available.
- OMS** The Operations Management System (OMS) is the management framework for planning, organizing and controlling its protection and assistance activities; it is the means whereby UNHCR ensures that all aspects of its operations are appropriate, consistent and effective.
- Operational Partner** Any organization or agency with which UNHCR collaborates to provide protection and assistance for refugees or other persons of concern to UNHCR, but which does not receive funds from UNHCR to implement activities on its behalf.
- Outputs** An Output is a specific result delivered by the activities needed to accomplish a programme objective.

P

- Persons of Concern** A generic term used to describe all persons whose protection and assistance needs are of interest to UNHCR. UNHCR's authority to act on behalf of persons of concern other than refugees is based on General Assembly resolutions.
- Phases** In the context of Workplans, a Phase represents a period of time in a sequential or "right" order in Project/Sub-Project implementation; this implies that "prerequisite" stages are completed before other stages are begun.
- People-Oriented Planning** UNHCR's planning approach which recognizes that all refugee groups are not the same, nor are they homogenous. Therefore, it is important to find out specific information about every particular refugee group in order to provide them with efficient, cost-effective and humane protection and assistance.
- Planning Year** The year for which initial Project/Sub-Project planning is being undertaken (i.e. in the current programming cycle, programme teams report on the Previous Year, implement in the Current Year, revise the next year's submissions and undertake initial planning of the Planning Year's Projects).

Pledge	Promise to make a voluntary contribution in cash or in kind to a programme of specific activities.
Prior Year	Generally, the year for which Final Project Monitoring Reports are being completed in order to close a project (i.e. the year before the current calendar year).
Programme	Within the OMS framework, a Programme is the totality of protection and assistance activities undertaken for one distinct beneficiary population or theme. The set of programmes in a country makes up the country operation.
Programme Priorities	These are areas of activity highlighted by the EXCOM as being of particular importance. They include the protection and assistance needs of refugee women, refugee children/adolescents, older refugees; they also include the need to address HIV/AIDS in refugee populations. Another priority is to address the environmental impact of a refugee presence on a host country's natural resources. These priorities have been integrated into UNHCR's Agenda for Protection.
Programming	Management procedure for the implementation of programmes or Projects/Sub-Projects by which all parties directly involved in the implementation agree upon who will do what within a specified period of time, and draw up a Workplan against which progress can be measured regularly.
Project	Includes all the assistance of the same Fund and Type provided to a specific population of beneficiaries, usually in one country. The population assisted is a group of beneficiaries receiving similar UNHCR assistance; they are not necessarily of a single ethnic, religious or political background. A Project is formalized by the issuance of an implementing instrument and is given a specific symbol.

R

Region	UNHCR's protection and assistance programmes are administered through Bureaux which cover specific geographical regions as follows: Africa; Asia and Pacific; Europe; the Americas; and Central Asia, South West Asia, North Africa and the Middle East (CASWANAME).
Resources	Elements, such as material items, people, skills and funds, that can be applied to meet needs and to produce an intended result.

S

Sector	The top level of budgeting within the FMIS budget structure.
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Standing Committee	See EXCOM.
Sub-Project Agreement	The contractual agreement negotiated between UNHCR and an Implementing Partner under authority provided to a UNHCR Field Office or a Headquarters unit through a Letter of Instruction.
Sub-Item	The fourth level of detail included in the FMIS project budget.
Sub-Project	That part of a total project to be implemented by a single Implementing Partner or UNHCR unit in a single currency.
Sub-Project Monitoring Report	A Sub-Project Monitoring Report (SPMR) should reflect the actual achievements of the Implementing Partner against the planned achievements described in the Sub-Project Description and in the Sub-Project Budget attached to the Sub-Project Agreement.
Supplementary Agreement	A revision or an amendment to a Sub-Project Agreement.
Supplementary Programme	A programme (and related budget) formulated to address additional needs not known at the time of the preparation of the Annual Programme Budget
Support Costs	Those costs necessarily incurred in supporting and managing an activity; these are distinct from "operational costs" which are those generated by the activity itself.

T

Total Requirements	The total funds required from UNHCR to meet needs from the beginning to completion of a Project/Sub-Project.
Type of Assistance	UNHCR's programmes/projects are divided into five operational Types of Assistance as follows: <i>Emergency (EM)</i> Covers assistance following an influx of refugees or other persons of concern to the High Commissioner, aimed at meeting basic survival needs quickly. This type of assistance will normally not last more than one year, and will essentially focus on life-saving and life-sustaining measures. <i>Care and Maintenance (CM)</i> Assistance to refugees in relatively stable situations, where survival is no longer threatened, but where the durable solution for the refugee group has not yet been determined.

Voluntary Repatriation (RP)

The most desirable solution, as long as the voluntary nature of the repatriation is safeguarded, which also covers assistance to help refugees overcome practical difficulties in repatriating to their country of origin.

Local Settlement (LS)

Where voluntary repatriation is not yet possible, this covers assistance to help refugees become self-supporting in the country of first asylum and to integrate into the economic and social life of the local community.

Resettlement (RE)

Where no other durable solution is feasible, this covers assistance to enable refugees to resettle in a third country.

W**Workplan**

A supporting document for an implementing agreement, which provides a timetable for the implementation process.
