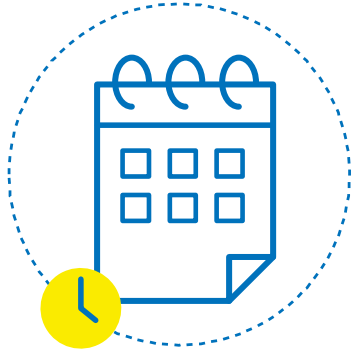


2025 Project Audits Preparedness

Global Webinar

DEPS/PTSS, 17 and 18 February 2026



AGENDA

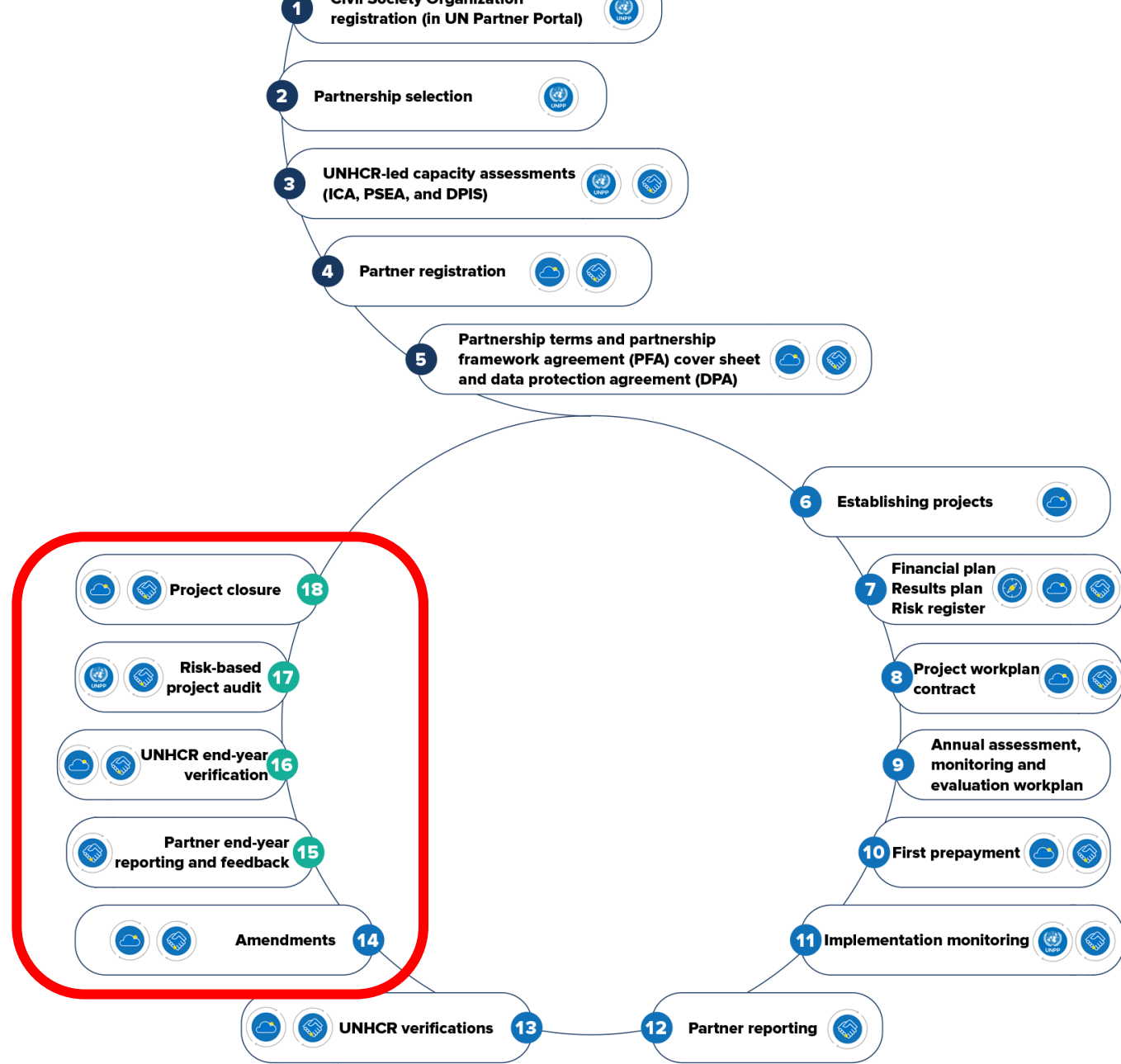
	T O P I C
1	Introduction
2	Project Audit Purpose and Timeline
3	Discussion on Funded Partnership Agreements Templates
	- Partnership Framework Agreement – PFA
	- Project Workplan (PW)
	- Project Data Protection (PDA)
4	2025 PFR template: key features
5	Project Monitoring and Financial Verification Reports (PMC02 and PMC03)
6	Auditors’ Access to Project Documents in Aconex
7	Other - Project Risk Register, use of Aconex field/Issues for implementation monitoring
8	Q&A

Introduction:

- **Purpose**
- **Timeline**
- **Partnership Life Cycle**



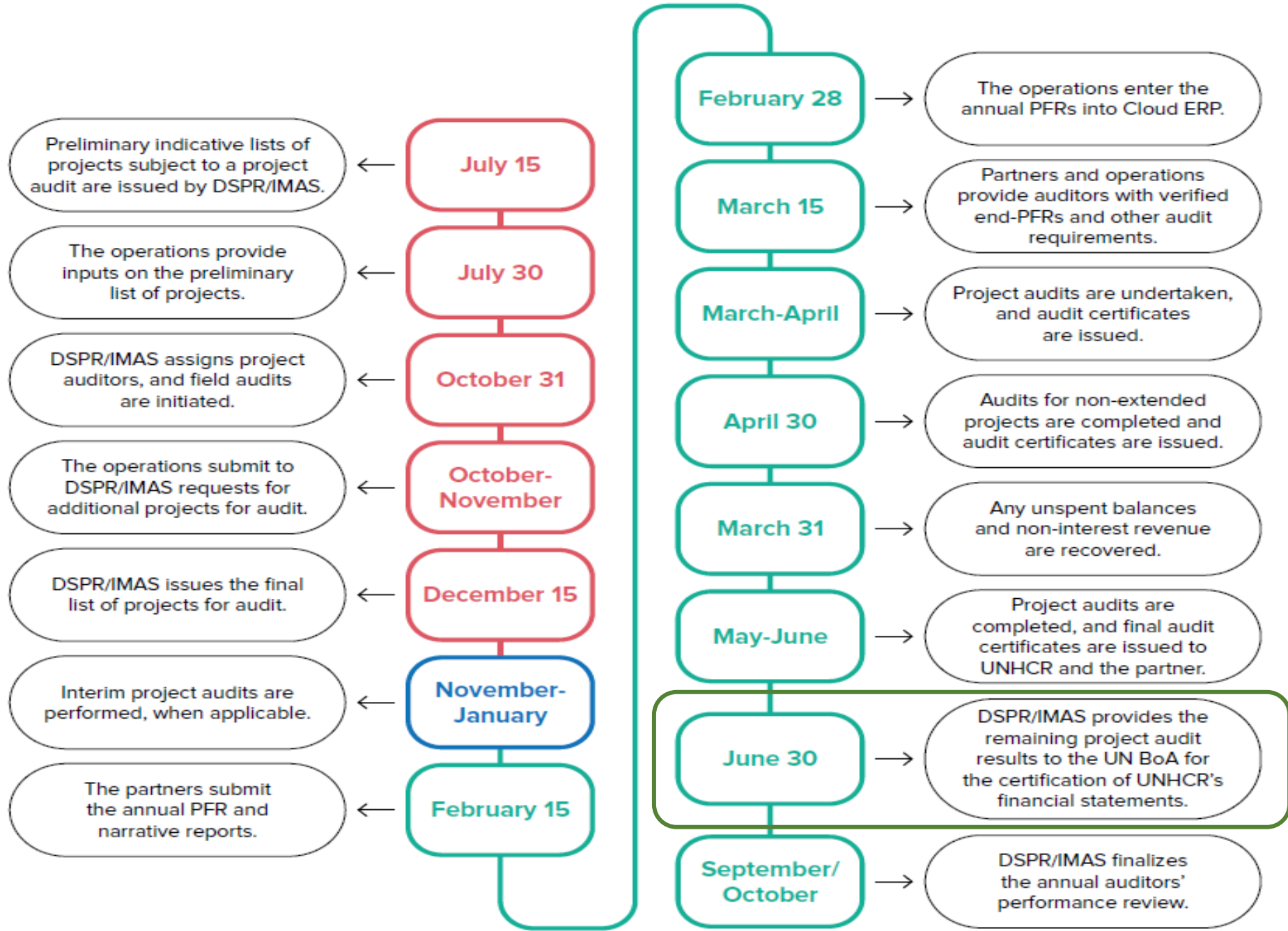
Partnership Lifecycle



Project Audits - Purpose

- Project financial audits provide reasonable assurance about whether the PFR is free from material misstatement and in accordance with the terms of the agreement
- Evaluate whether adequate internal controls are in place and functioning.
- Verify compliance with the Project Workplan terms, including Governing Clauses, Project Description, and approved Project Budget or other applicable requirements.
- The UNHCR project audits approach covers, financial project audit, partner wide audit, operational/partner performance audit, and special audits

Timeline of the audit process



Critical to submit timely the PFR to ensure compliance with tight audit timeline

Audit is Required – Partnership Terms – PFA Section 13



Audits. UNHCR may audit the Partner during the Agreement and at any point within 6 years of the termination or expiration of a Project Workplan with regard to the:

- use or management of Funds,
- bank accounts, internal accounting and operational processes,
- achievement of expected results, and
- general compliance with the Agreement.

Audits may be carried out by anyone authorized by UNHCR. UNHCR will be responsible for all audit costs. UNHCR will inform the Partner about the outcome of an audit and provide an opportunity for the Partner to comment on the results. UNHCR may also share audit findings with other United Nations entities. UNHCR and the Partner will mutually agree an appropriate course of action based on the results. In cases where the Partner uses one of the audit firms contracted by UNHCR for Project auditing as its statutory auditor, UNHCR may agree, with the Partner and relevant auditors, to conduct a single Project field audit of the Partner. This is subject to the audit meeting UNHCR's requirements for Project audits. The Partner is responsible for informing the UNHCR operation when this situation may apply.



Cooperation. The Partner agrees to cooperate with UNHCR in a timely manner with respect to internal control assessments, audits, investigations and oversight activities conducted by UNHCR, including with respect to privacy enhancement techniques that may be required, as noted in the following paragraph. This includes making Partner Personnel and the Partner's Affiliates and sub-contractors available to UNHCR and allowing UNHCR to access relevant documentation and records, premises and Project sites at reasonable times and in a way that does not compromise the Partner's compliance with applicable laws or the safety of Partner Personnel. UNHCR may share internal control results with other United Nations entities and/or donors as required. The Partner agrees not to share results of project audits with third parties, unless expressly authorized in writing by UNHCR's Implementation Management and Assurance Service, in the Division of Strategic Planning and Results.

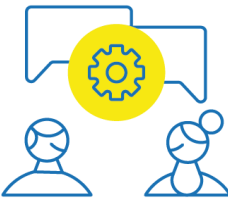


UNHCR collaboration with its partners constitutes a fundamental means for providing protection and assistance to refugees and other persons of concern. UNHCR provides financial and non-financial contributions to its partners for implementing projects in specific operations and locations. The partnership is governed by the terms and conditions of Partnership Agreement. The Agreement is made up of:

- the Partnership Framework Agreement Cover Sheet,
- the Partnership Terms available [here](#)
- the Data Protection Agreement, where applicable,
- any Project Workplans,
- any Amendments, and
- where applicable, the Global Partnership Agreement.

As part of achieving operational objectives and effective management of resources, the UNHCR-funded projects under these arrangements are subject to audit for accountability, assurance, and management purposes.

- **Signed frame agreements**
- **Signed Statements of Work**



Heightened Fraud Risks and Audit Selection



Risks:

- Restructuring, closure of partner offices, reduction of partners budgets, jobs cuts, etc. may weaken internal controls (e.g., segregation of duties), cause role confusion, and lead to loss of institutional knowledge, negative impact to staff motivation.
- Financial pressure may increase susceptibility to unethical behavior.

Impact on audit selection and engagement:

- Operations required to assess the 2025 Preliminary Audit List considering the applicable local risk contexts and timely inform IMAS for any required revisions of the list.
- During field audit engagement, audit focal person to brief assigned auditors on the context (include any weaknesses noted from results/performance monitoring).

Common Findings from Project Financial Audits



Type of findings

1. Expenditure not used for the purpose/objectives of PA
2. No supporting documentation
3. Insufficient supporting documentation (may include insufficient access to information, people or sites)
4. Personnel costs paid to ineligible persons
5. Partner Integrity Capacity and Support Costs (PICSC) miscalculated or related to refundable ineligible expenditures
6. Cut-off errors
7. Inappropriate exchange rate used
8. Budgetary transfers made in excess of 30% or 50% (depending on the risk assessment) limit at the output level without UNHCR approval
9. Financial information not reconciled to GL (when PFR items are not traceable into the GL)
10. No proof of goods/services received or activities undertaken
11. VAT incorrectly claimed or a VAT valid exemption not utilized
12. Other Income (e.g. bank interest) not reported or miscalculated
13. Expenditure double-funded or double charged or double recorded /reported
14. Other financial findings that did not fall within any of the other headings (please clarify).



UNHCR
The UN Refugee Agency

Procedures on Partnership Management & Annexes

UNHCR/PR/2025/04

Procedures on Partnership Management Rev.1



Partnership agreements

- Global Partnership Agreement, **Partnership Framework Agreement**, Data Protection Agreement (**multi-year**).
- **Project Workplan** and UN2UN (**annual or shorter**) with following components; Financial Plan, Results Plan & Risk Register (as applicable).

IPMC and best-fit implementation modalities

- Smaller operations **do not need** an IPMC.
- Recommends best-fit **implementation modalities, partnership selection & limitations on procurement** for high-risk partners.
- Exceptional **termination of a PFA**.

Internal Control Assessment (ICA) and Internal Control Questionnaire (ICQ)

- **UNPP IAM (ICA/Q)** - UN standard risk ratings & no need to conduct an ICA/Q when UN equivalent exists **within validity of 5 years**.
- **Procurement capacity assessment embedded in ICA/Q & PQP status no longer applicable**.

Protection from Sexual Exploitation & Abuse (PSEA)

- **UN Harmonized Implementation Tool** on PSEA Capacity Assessment.
- **UNPP PSEA Module** – PSEA Capacity Assessment & development of Capacity Strengthening Implementation Plan (CSIP), based on UN harmonized tool.

Partner reporting & reporting verifications

- Partner submits **periodic PFR when 70% of prepayments are expensed**. Each PFR requires a performance monitoring (**PMC02**) and financial verification (**PMC03**)
- **End-results report** submitted at latest by 31 Jan of year after implementation.
- **End-narrative & end-PFR reports** submitted at latest by 15 Feb.

Partnership agreement adjustments

- **Variation:** budget reallocations within permitted flexibility level (including DS costs), change of administrative details (e.g. bank account or partner's name).
- **Amendment:** Change of scope, add COMPASS indicators, +/- budget, modify contract terms, exceed budget flexibility at output level, add UNHCR asset to partner.



UNHCR
The UN Refugee Agency

Partnership Framework Agreement (PFA)

What is a Partnership Framework Agreement (PFA)?

- The **partnership framework agreement (PFA)** includes two components:
 - **Standard partnership terms** - defines the terms and conditions of the partnership between UNHCR, the partner and the government (in the case of tripartite agreements). Available on the UNPP and hyperlinked in the PFA cover sheet.
 - **Standard PFA cover sheet** – details the outcome and geographical areas for which the partner was selected. Available in Cloud ERP.
- The PFA is often over a **multi-year duration**, typically aligned with the operation's strategy plan (3 – 5 years).
- This instrument must be signed if a **funded partnership** is foreseen. It describes the purpose and scope of the partnership for which the partner was selected and does not go beyond the Area of Budgetary Control (ABC).
- The PFA does not involve UNHCR's **financial commitment**. Financial commitments are covered by a project workplan, subject to annual funding.

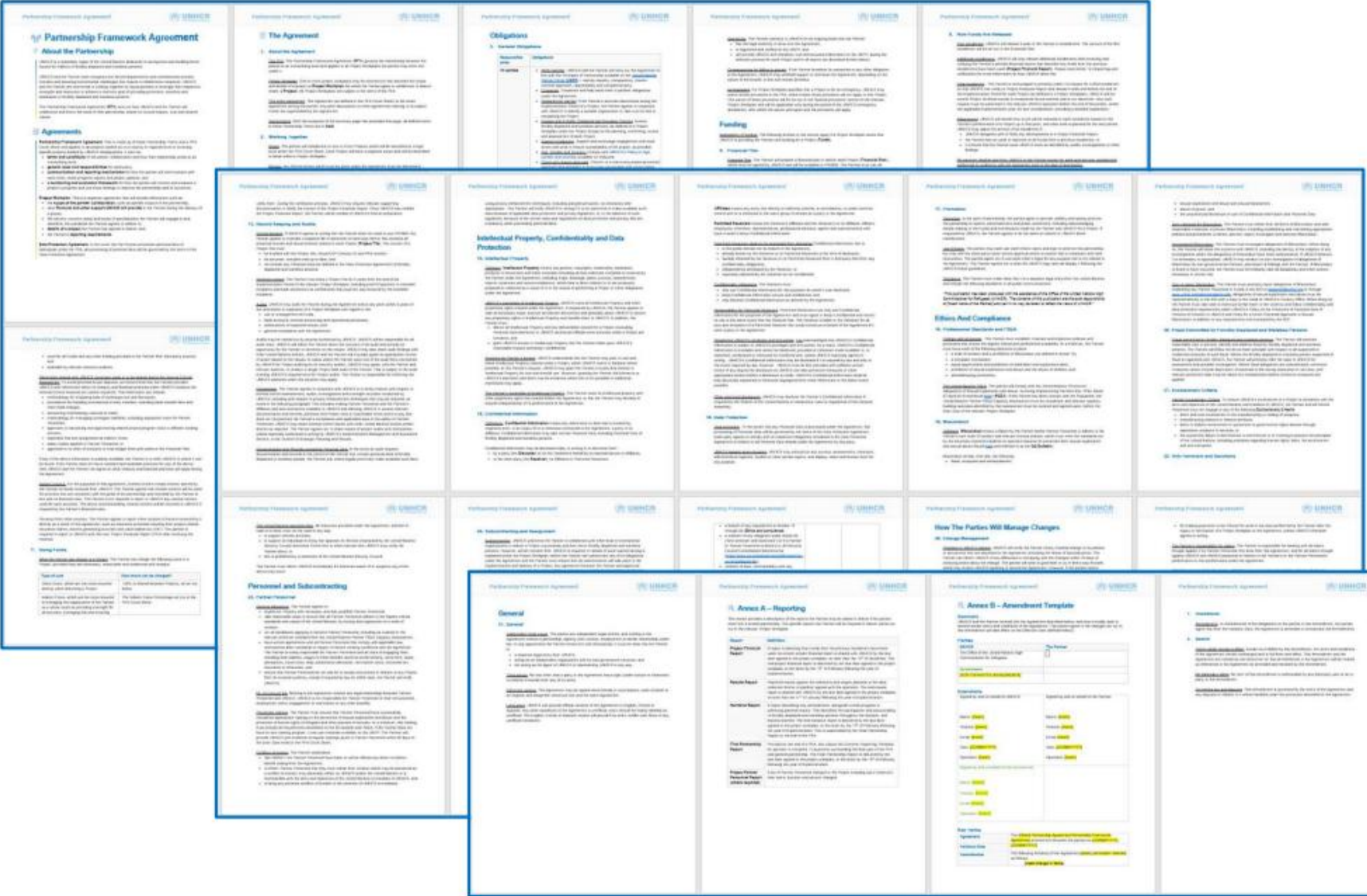




PFA Terms (on UNPP) Referenced within the PFA Cover Sheet

24 PAGES

- About the Partnership
- Agreements
- The Agreement
- Obligations
- Funding
- Other Support-Specific Terms
- Reporting, Records and Audits
- Intellectual Property, Confidentiality and Data Protection
- Ethics and Compliance
- Personnel and Subcontracting
- Termination
- How The Parties Will Manage Changes
- Responsibilities for Claims
- Dispute Resolution
- Privileges and Immunities
- General
- Annex A – Reporting
- Annex B – Amendment Template



PFA Cover Sheet



4 PAGES

- Summary
- Parties (Tripartite or Bipartite)
 - Signatories
- Content of the Agreement
- Key Elements
 - Scope
- Duration
- Financial management
- Misconduct disclosure procedures
- Special provisions

Partnership Framework Agreement

UNHCR The UN Refugee Agency

Partnership Framework Agreement Cover Sheet

Operation: Click or tap here to enter text. Partner Reference: Click or tap here to enter text.

Partnership Framework Agreement Number: Click or tap here to enter text. Cloud ERP Part: Click or tap here to enter text.

Summary

UNHCR and the Partner wish to enter into a partnership to provide assistance to forcibly displaced and stateless persons. This Partnership Framework Agreement Cover Sheet sets out the terms and conditions on which the partnership forms part of the Agreement as defined further below.

Parties

UNHCR	The Partner
The Office of the United Nations High Commissioner for Refugees	Click or tap here to enter text.
	UN Partner Portal: Click or tap here to enter text.

Government (for tripartite agreements only)

[Insert Government's name] (referred to hereinafter and in the Partnership Terms as "the Government")

Signatories

Signed by and on behalf of UNHCR:	Signed by and on behalf of the Government:
Name: Click or tap here to enter text.	Name: Click or tap here to enter text.
Position: Click or tap here to enter text.	Position: Click or tap here to enter text.
Email: Click or tap here to enter text.	Email: Click or tap here to enter text.
Date: Click or tap here to enter a date.	Date: Click or tap here to enter a date.

Signed by and on behalf of the Government:

Name: Click or tap here to enter text.

Partnership Framework Agreement

Position: Click or tap here to enter text.

Email: Click or tap here to enter text.

Date: Click or tap here to enter a date.

Content of the Agreement

The Agreement is made up of:

- this Partnership Framework Agreement Cover Sheet,
- the Partnership Terms, available at: https://supportcas.unpartnersportal.org/qa/article_attachments/19228998731287
- the Data Protection Agreement, where applicable,
- any Project Workplans,
- any Amendments, and
- where applicable, the Global Partnership Agreement entered into by [insert the name of the Partner] and UNHCR on Click or tap here to enter a date.

The above represents the entire agreement between the parties. Any prior discussions or agreements relating to its subject matter are superseded by the Agreement.

Order of precedence. If there is any conflict between the terms of the Agreement, order will apply from highest to lowest precedence:

Amendment (if applicable) → Project Workplan → Data Protection Agreement → Partnership Framework Agreement Cover Sheet → Partnership Terms.

Key Elements

Scope

UNHCR outcome statement	Location(s)
Click or tap here to enter text.	Country-wide: Choose an item.
	In select province(s) / region(s) etc.: Click or tap here to enter text.
	In city(ies) / town(s): Click or tap here to enter text.
	In Populated Place(s): Click or tap here to enter text.

Partnership Framework Agreement

UNHCR The UN Refugee Agency

Duration

Start Date:	End Date:
Click or tap to enter a date.	Click or tap to enter a date.

Financial management

Bank account type	Choose an item.
Indirect Costs Percentage of total expenditure	Choose an item.

Misconduct disclosure procedures

Click or tap here to enter text.

Partnership Framework Agreement

UNHCR The UN Refugee Agency

Special provisions

The below special provisions (if any) modify or override specified Articles in the Agreement. Special provisions other than those included here must be approved by the Legal Affairs Service (LAS) for general use, or for use in this specific Cover Sheet.

(For tripartite agreements only)
The following Article(s) in the Partnership Terms are revised and supplemented as follows:

Article 2 (Working Together):
Engagement with Government. UNHCR will (periodically or on request) consult with the Government on matters pertaining to its operations and the operations of its Partners including this Partnership and any Project Workplans that will be entered into between UNHCR and the Partner under this Agreement.

Article 3 (General obligations):
Obligations of the Government. The Government agrees:

- to take reasonable steps to ensure that UNHCR and Partner Personnel receive all support and facilities necessary for the speedy and efficient execution of any Project implemented by UNHCR and the Partner pursuant to this Agreement,
- not to engage in any conduct that could potentially or actually work against the achievement of the objectives of this partnership, and
- to facilitate the process described under Article 14 under the heading "UNHCR's ownership of Intellectual Property".

Article 4 (Financial Plan):
Indicative Budget. At the Government's request, it may review **Choose an item.** Project Workplans and provide its feedback, but will refrain from impeding project implementation.

Article 23 (Partner Personnel):
Conflicts of interest. The Government undertakes:

- that neither it nor its personnel have been or will be offered any direct or indirect benefit arising from the Agreement,
- to inform its personnel that they must refrain from conduct which may be perceived as a conflict of interest, may adversely reflect on UNHCR and/or the United Nations or is incompatible with the aims and objectives of the United Nations or mandate of UNHCR, and
- to bring any potential conflicts of interest to the attention of UNHCR immediately.

Article 25 (Termination):
UNHCR will engage in prior dialogue with the Government before initiating termination for the reasons described as "Additional grounds".

PFA Cover Sheet



These special provisions only apply to tripartite agreements. This allows this one PFA Cover Sheet template to apply to all types of agreements.

Partnership Framework Agreement



Special provisions

The below special provisions (if any) modify or override specified Articles in the Agreement. Special provisions other than those included here must be approved by the Legal Affairs Service (LAS) for general use, or for use in this specific Cover Sheet.

(For tripartite agreements only)

The following Article(s) in the Partnership Terms are revised and supplemented as follows:

Article 2 (Working Together):

Engagement with Government: UNHCR will (periodically or on request) consult with the Government on matters pertaining to its operations and the operations of its Partners including this Partnership and any Project Workplans that will be entered into between UNHCR and the Partner under this Agreement.

Article 3 (General obligations):

Obligations of the Government: The Government agrees:

- to take reasonable steps to ensure that UNHCR and Partner Personnel receive all support and facilities necessary for the speedy and efficient execution of any Project implemented by UNHCR and the Partner pursuant to this Agreement,
- not to engage in any conduct that could potentially or actually work against the achievement of the objectives of this partnership, and
- to facilitate the process described under Article 14 under the heading "UNHCR's ownership of Intellectual Property".

Article 4 (Financial Plan):

Indicative Budget: At the Government's request, it may review **Choose an item** Project Workplans and provide its feedback, but will refrain from impeding project implementation.

Article 23 (Partner Personnel):

Conflicts of interest: The Government undertakes:

- that neither it nor its personnel have been or will be offered any direct or indirect benefit arising from the Agreement,
- to inform its personnel that they must refrain from conduct which may be perceived as a conflict of interest, may adversely reflect on UNHCR and/or the United Nations or is incompatible with the aims and objectives of the United Nations or mandate of UNHCR, and
- to bring any potential conflicts of interest to the attention of UNHCR immediately.

Article 25 (Termination):

UNHCR will engage in prior dialogue with the Government before initiating termination for the reasons described as "Additional grounds".



UNHCR
The UN Refugee Agency

Project Workplan (PW) Contract



What is a Project Workplan?

- A **project workplan** is an agreement between UNHCR & a partner (usually for 12 months) to provide funds from the UNHCR operations budget (OPS) for specific activities in order to achieve outputs. It is always subject to a **PFA**.
- Mandatory components of a project workplan:
 - **Project workplan contract** (includes areas of specialization, project description, timelines, results, loaned assets, risk assessment & essential controls, reporting requirements & data protection particulars)
 - **Risk register**
 - **Results plan**
 - **Financial plan**
- **Resources:**
 - [Project Workplan Template on UNPP](#)

Project Workplan



UNHCR fills in these sections.

- **Project title**
- **Areas of Specialization:** Select all relevant areas of specialization according to the project.

Financial inclusion	
Name of Area of Specialization:	Financial inclusion
The partner shall comply with the following:	
a) Investing in Solutions: A Practical Guide for the Use of Microfinance in UNHCR Operations for managing the fund in compliance with the objectives of the Project and the UNHCR operation, and in consultation with UNHCR.	
The partner shall be guided by the following:	
a) The principles and standards described in Serving Refugee Populations: The Next Financial Inclusion Frontier .	
b) Roadmap to the Sustainable and Responsible Financial Inclusion of Forcibly Displaced Persons .	
c) A policy framework for Financial Inclusion of Forcibly Displaced .	
The partner shall undertake the following actions:	
a) Not disburse any loans to forcibly displaced and stateless people before a separate agreement, based on a UNHCR template (Agreement on the Transfer of a Grant pertaining to UNHCR Revolving Loan Funds, see Investing in Solutions: A Practical Guide for the Use of Microfinance in UNHCR Operations), has been concluded with UNHCR.	
b) Not use the loan repayments for any other purpose than that provided for in the project workplan establishing the loan fund, unless with the written approval of UNHCR.	

UNHCR
The UN Refugee Agency

Project Workplan

Project scope

The Project on which UNHCR and the Partner agree to collaborate and deliver is described below.

Project title	Click or tap here to enter text.
Areas of Specialization	<p>Select applicable area(s).</p> <ul style="list-style-type: none"> <input type="checkbox"/> Cash and voucher assistance <input type="checkbox"/> Livelihoods and economic inclusion <input type="checkbox"/> Financial inclusion <input type="checkbox"/> Shelter and all other construction (incl. WASH and energy) <input type="checkbox"/> Housing, land and property <input type="checkbox"/> Food assistance <input type="checkbox"/> Distribution of supplies, including basic and domestic items <input type="checkbox"/> Warehouse and inventory management <input type="checkbox"/> Public health <input type="checkbox"/> Water, sanitation and hygiene (WASH) <input type="checkbox"/> Gender based violence (GBV) <input type="checkbox"/> Child protection <input type="checkbox"/> Education <input type="checkbox"/> Energy <input type="checkbox"/> Environmental conservation <input type="checkbox"/> Fuel management <input type="checkbox"/> Maintenance/repair of UNHCR vehicles <input type="checkbox"/> Right of use of UNHCR Assets <p>The Project will be implemented in accordance with the applicable standards for each Area of Specialization [English v2.0 Sept 2024]</p> <p>selected as outlined in the UN Partner Portal at https://support.unhcr.org/areas-of-specialization</p> <p>Standard Operating Procedures for the applicable sector be followed by the established, these UNHCR.</p>


- Areas of Specialization - standardized template:**
- Compliance, guided by, actions and other terms & conditions (as applicable).
 - Content updated to reflect latest standards, policies etc.
 - New section applicable to ALL areas selected.

Project Workplan



The **partner** fills in these sections.

- **Population:** Select the relevant population types benefiting from this project.
- **Age, Gender and Diversity (AGD) and Accountability to affected people:** Describe efforts to ensure inclusive programmes that consider AGD characteristics throughout the project cycle. Explain how affected people of different characteristics participated in project design & how they will continue to be involved throughout implementation. Describe the planned feedback & response mechanisms, & prevention or mitigation measures to reduce intended protection risks.

Project Workplan 

Population

Select all applicable population types expected for this project.

- Refugees and asylum-seekers
- Stateless persons
- Returnees
- Internally displaced persons
- Host communities
- Others of concern

Click or tap here to enter text.

Age, Gender and Diversity (AGD) and Accountability to affected people

Describe efforts to ensure inclusive programmes that consider AGD characteristics of the population throughout the project cycle. 1) How have AGD elements been considered in determining the project scope? 2) How have affected people of different characteristics participated in the project design? Were their capacities considered? 3) How will they be involved in project implementation and monitoring? 4) Describe planned two-way communication with targeted populations and the safe and accessible feedback and response mechanism that will be in place for people of different characteristics to inform project adjustments. 5) What prevention or mitigation measures will be implemented to reduce unintended protection risks, ensure equitable and safe access, and avoid exclusion? 6) Describe efforts to ensure data disaggregation in reporting.

Click or tap here to enter text.


3

Project Workplan



UNHCR fills in these sections.

- **UNHCR Assets:** List the asset ID (Cloud ERP), brief description & the date when UNHCR plans to handover the asset for right of use. All UNHCR assets provided to the partner must be listed, ensuring that the 'Right of Use of UNHCR assets' is correctly ticked under **Areas of Specialization** to ensure the relevant articles apply. Please note, this does not include assets bought by the partner, either under this agreement or otherwise, nor assets that have been or will be transferred to the partner's control/ownership, from UNHCR.
- **Risk assessment:** The risk assessment considers the partner's ICA/ICQ risk rating, UN audit results, the total budget & possibly other factors when determining essential controls.
- **Essential controls:** List the essential controls to be applied given the risk assessment (e.g. expected number of prepayments, % value of first prepayment, budget flexibility etc.).

Project Workplan 

UNHCR Assets

Right of use clauses in the Areas of Specialization are mandatory when UNHCR provides a Partner with a UNHCR Asset for a period of time. At the end of the period, the UNHCR Asset must be returned to UNHCR or itemized within the next year's Project Workplan.

UNHCR Asset ID	UNHCR Asset description	Start date of right of use
[Insert]	Click or tap here to enter text.	Click or tap to enter a date.
[Insert]	Click or tap here to enter text.	Click or tap to enter a date.
[Insert]	Click or tap here to enter text.	Click or tap to enter a date.
[Insert]	Click or tap here to enter text.	Click or tap to enter a date.
[Insert]	Click or tap here to enter text.	Click or tap to enter a date.

Determining essential controls

Risk assessment

UN internal control questionnaire (ICQ) or UNHCR internal control assessment (ICA)	Risk rating
Project audit results <i>This refers to the Partner's most recent UN project audit results and ICQ (in the last 3 years). Where there is no ICQ available from the last 3 years, refer to UNHCR's most recent ICA.</i>	Choose an item.
Additional factors <i>Include additional factors that UNHCR considered when deciding essential controls, where relevant.</i>	Choose an item.
If other, please provide details	Click or tap here to enter text.


Essential controls

Expected number of prepayments <i>This number is aligned with the agreed Financial Plan</i>	Choose an item.
Value of the first prepayment <i>As a percentage of the total value of the project when determined. This % is aligned with the agreed Financial Plan</i>	[Insert %]
Breakdown of Partner personnel expenditure <i>Mark whether it will be mandatory for the Partner to submit a breakdown of personnel</i>	Choose an item.

6

Project Workplan



Project Workplan 

Project Workplan

Version: Choose an item.

Operation:
Click or tap here to enter text.

Partnership Framework Agreement Number: Click or tap here to enter text. **Partner Reference Number (optional):** Click or tap here to enter text.

Cloud ERP Contract ID Number: Click or tap here to enter text. **Cloud ERP Partner Number:** Click or tap here to enter text.

Summary

The Partner wishes to deliver, and UNHCR wishes to support the delivery of, the Project defined below. This Project Workplan sets out the details of the Project and terms and conditions on which the Partner and UNHCR agree to collaborate.

This Project Workplan is subject to and incorporated by reference into the Partnership Framework Agreement Number (PFA) Cover Sheet entered into between the parties on Click or tap to enter a date.

Parties

UNHCR	The Partner
The Office of the United Nations High Commissioner for Refugees	Click or tap here to enter text.
	UN Partner Portal Reference Number: Click or tap here to enter text.

Signatures

Signed by the duly authorized signatories of the parties:

UNHCR	The Partner
Name: Click or tap here to enter text.	Name: Click or tap here to enter text.
Position: Click or tap here to enter text.	Position: Click or tap here to enter text.
Email: Click or tap here to enter text.	Email: Click or tap here to enter text.
Date: Click or tap to enter a date.	Date: Click or tap to enter a date.

1

3. Timelines

Duration of this Project Workplan. This Project Workplan will continue for the Duration defined above, unless terminated earlier by a party as allowed under the Agreement.

Implementation. The Partner must implement the Project within the Implementation Period.

Reporting. The Partner must deliver the reports identified above within the prescribed timeframe. The due date represents the latest possible date the Partner can submit the report.

Liquidation. During the Liquidation Period, the Partner must settle all existing financial commitments the Partner agreed to for the Project, and not agree to any new financial or other commitments.

Extensions. UNHCR will generally not agree to extend the Implementation Period or the Liquidation Period unless there are exceptional circumstances and at UNHCR's discretion. If UNHCR agrees to extend either timeline, this will be agreed with the Partner in a separate agreement in writing. Any extension request must be submitted to UNHCR's signatory before the end of November of the implementation year, for due consideration, and include a detailed explanation as to why the request should be accepted.



UNHCR
The UN Refugee Agency

Financial Plan (FPN)

Financial Plan Template



Account	Account Description	Partner Reference Cost Code	Verified Financial Plan
		Total Output Values	REVIEW
611111	PTR-Partner - Staff - DS		
611113	PTR-Partner - Equipment - DS		
611115	PTR-Partner - Contracts with individuals - DS		
611116	PTR-Partner - Contracts with nonindividuals - DS		
611117	PTR-Partner - Travel - DS		
611119	PTR-Partner - Operating Direct - DS		
		Total Direct Shared Values	
		Total	#VALUE!
		Total including PSC	UPDATE PSC%
			#N/A
611120	PTR-Partner - Indirect Support - IS		
		Total Direct Shared Values	#VALUE!
611111	PTR-Partner - Staff - DS		#VALUE!
611113	PTR-Partner - Equipment - DS		#VALUE!
611115	PTR-Partner - Contracts with individuals - DS		#VALUE!
611116	PTR-Partner - Contracts with nonindividuals - DS		#VALUE!
611117	PTR-Partner - Travel - DS		#VALUE!
611119	PTR-Partner - Operating Direct - DS		#VALUE!
		Total Direct Shared Values	#VALUE!
611101	PTR-Partner - Staff - DP		
611102	PTR-Partner - Supplies for distribution		
611103	PTR-Partner - Equipment - DP		
611104	PTR-Partner - Grants to downstream partners		
611105	PTR-Partner - Contracts with individuals - DP		REVIEW

UNHCR Financial Plan



Only **one line** for 1st prepayment & it cannot exceed total budget

No change: Headings & columns stay the same

Budget lines: no decimals & restricted to numerical values

New **0% PSC** option if partner rejects PSC

Password protected

Formula validations to ensure identical UNHCR & partner proposed values

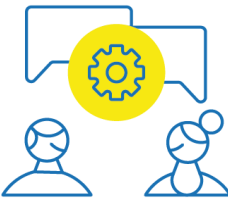
10A Output Title - Expenditure Organization / Location	Amount	%
Original "Compass" Budget		#DIV/0!
Verified Financial Plan	#N/A	#VALUE!
Partner Proposed Value	#N/A	100.00%
UNHCR Proposed Value	#N/A	100.00%

Account Codes (15)



- **Direct costs.** These are the necessary & reasonable costs incurred in delivering a specific output & arise directly because the activities are required to achieve a specific output. They are divided into two sub-types:
 - **Direct programme costs.** These costs may be 100% directly related to 1 output. These costs may also be attributed to direct programme costs that are shared over more than 1 output but for which both the partner & UNHCR do not want to apply an apportionment automated calculation.
 - **Direct shared costs.** These are costs that a partner apportions across more than 1 output under the financial plan of 1 PW. These are also used by the partner when representing a shared cost involving another donor.
- **Indirect support costs.** These are the costs needed to manage & run an organization. They support the delivery of activities but are not directly related to implementation & can include policies, frameworks, systems, overhead & capacity-strengthening costs that enable a project or organization to operate successfully.
- **KEEP IN MIND:** The partner's methodology for calculating what direct costs will be charged to a project must be transparent & applied consistently throughout a project. See the Partnership Terms for further details.
- **UNHCR does not provide indirect support costs to government partners.**

↓ [Check here: Account Codes for Funded Partnership Agreements](#)



FPN and PFR – Account Codes



Type	New PROMS	Description
Indirect Support	611120	PTR-Partner - Indirect Support - IS
Direct Shared	611111	PTR-Partner - Staff - DS
	611113	PTR-Partner - Equipment - DS
	611115	PTR-Partner - Contracts with individuals - DS
	611116	PTR-Partner - Contracts with nonindividuals - DS
	611117	PTR-Partner - Travel - DS
	611119	PTR-Partner - Operating Direct - DS
Direct Programme	611101	PTR-Partner - Staff - DP
	611102	PTR-Partner - Supplies for distribution - DP
	611103	PTR-Partner - Equipment - DP
	611104	PTR-Partner - Grants to downstream partners - DP
	611105	PTR-Partner - Contracts with individuals - DP
	611106	PTR-Partner - Contracts with nonindividuals - DP
	611107	PTR-Partner - Travel - DP
	611108	PTR-Partner - Cash Transfers to vulnerable persons - DP

15 Account Codes are used in the Financial Plan/Budget and Project Financial Reports (PFRs)



UNHCR
The UN Refugee Agency

Results Plan (IND)

Agreeing Indicators with Partners



Note: link with the PMC02

- Indicators measure key deliverables of the project that speak to the achievement of the overall planned results.
- Indicator data complements the findings gathered through ongoing implementation monitoring & the information **collected via PMC-02 process.**

19 - Project Performance Verification Report (PMC02)	
17 Implementation is proceeding as planned towards indicator targets? Attach evidence of partner's reported actuals against planned output indicators (If 'No' - open "Implementation Monitoring" issue) *	Yes Maha ELKASRY - United Nations High Commissioner for Refugees., Monday 30 December, 2024, 2:58:28 pm
18 Record the most recently recorded progress towards each planned indicator - as a percentage (each indicator progress % = each indicator total target divided by latest reported actual, where relevant) *	Attached Q3 Results report submitted on the 15th of October Maha ELKASRY - United Nations High Commissioner for Refugees., Monday 30 December, 2024, 2:58:28 pm



UNHCR
The UN Refugee Agency

Project Risk Register

Risk Register Template



A	B	C	D	E	F	G	H	I	J																																																																
UNHCR The UN Refugee Agency		Risk Register Template			PMC00 and PMC01: Discontinued																																																																				
<p>Each operation and partner aim to prioritize risks by identifying at least three project risks or opportunities and treatment plans within the project workplan risk register before signing the project workplan. These are risks or opportunities that could have a significant impact on the achievement of outputs and/or cause deviation from the project's expected results. The treatment plans outline mitigation measures to facilitate the achievement of the workplan's outputs and to enhance accountability for resources entrusted to UNHCR.</p> <p>Throughout a partnership, both the partner and UNHCR are fully transparent with each other and provide mutual contributions as well as shared risks and opportunities. Both the partner and UNHCR colleagues can review the risk register. The risk register therefore continues to be updated throughout implementation and the lifecycle of the partnership.</p>																																																																									
Name of Partner (as it appears in Cloud ERP/PROMS)																																																																									
Country Operation																																																																									
Cloud ERP Contract ID Number																																																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Risk ID1:</th> <th style="width: 20%;">Name (Event)</th> <th style="width: 15%;">Category</th> <th style="width: 15%;">Causes</th> <th style="width: 15%;">Consequences</th> <th style="width: 10%;">Likelihood</th> <th style="width: 10%;">Impact</th> <th style="width: 10%;">Rating</th> <th style="width: 10%;">Comments</th> </tr> </thead> <tbody> <tr> <td></td> <td>[Free Text]</td> <td>Operational Context</td> <td>[Free Text]</td> <td>[Free Text]</td> <td>Very high</td> <td>Minor</td> <td>Medium</td> <td>[Free Text]</td> </tr> <tr> <td colspan="2">Treatments</td> <td colspan="3">Action</td> <td>Lead</td> <td>Target Date</td> <td>Status</td> <td></td> </tr> <tr> <td></td> <td>Action 1</td> <td colspan="3">[Free Text]</td> <td></td> <td>1/1/2023</td> <td>In place</td> <td></td> </tr> <tr> <td></td> <td>Action 2</td> <td colspan="3">[Free Text]</td> <td></td> <td>1/1/2023</td> <td>Work in Progress</td> <td></td> </tr> <tr> <td></td> <td>Action n</td> <td colspan="3">[Free Text]</td> <td></td> <td>1/1/2023</td> <td>Not in place</td> <td></td> </tr> <tr> <td></td> <td colspan="9"><i>Insert row to add action</i></td> </tr> </tbody> </table>										Risk ID1:	Name (Event)	Category	Causes	Consequences	Likelihood	Impact	Rating	Comments		[Free Text]	Operational Context	[Free Text]	[Free Text]	Very high	Minor	Medium	[Free Text]	Treatments		Action			Lead	Target Date	Status			Action 1	[Free Text]				1/1/2023	In place			Action 2	[Free Text]				1/1/2023	Work in Progress			Action n	[Free Text]				1/1/2023	Not in place			<i>Insert row to add action</i>								
Risk ID1:	Name (Event)	Category	Causes	Consequences	Likelihood	Impact	Rating	Comments																																																																	
	[Free Text]	Operational Context	[Free Text]	[Free Text]	Very high	Minor	Medium	[Free Text]																																																																	
Treatments		Action			Lead	Target Date	Status																																																																		
	Action 1	[Free Text]				1/1/2023	In place																																																																		
	Action 2	[Free Text]				1/1/2023	Work in Progress																																																																		
	Action n	[Free Text]				1/1/2023	Not in place																																																																		
	<i>Insert row to add action</i>																																																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Risk ID2:</th> <th style="width: 20%;">Name (Event)</th> <th style="width: 15%;">Category</th> <th style="width: 15%;">Causes</th> <th style="width: 15%;">Consequences</th> <th style="width: 10%;">Likelihood</th> <th style="width: 10%;">Impact</th> <th style="width: 10%;">Rating</th> <th style="width: 10%;">Comments</th> </tr> </thead> <tbody> <tr> <td></td> <td>[Free Text]</td> <td>Operational Context</td> <td>[Free Text]</td> <td>[Free Text]</td> <td>Medium</td> <td>Minor</td> <td>Low</td> <td>[Free Text]</td> </tr> </tbody> </table>										Risk ID2:	Name (Event)	Category	Causes	Consequences	Likelihood	Impact	Rating	Comments		[Free Text]	Operational Context	[Free Text]	[Free Text]	Medium	Minor	Low	[Free Text]																																														
Risk ID2:	Name (Event)	Category	Causes	Consequences	Likelihood	Impact	Rating	Comments																																																																	
	[Free Text]	Operational Context	[Free Text]	[Free Text]	Medium	Minor	Low	[Free Text]																																																																	
<div style="display: flex; justify-content: space-between; font-size: small;"> English French Spanish PROMS software tip Clarification on categories Clarification des catégories Clarificación de las categorías </div>																																																																									

Risk categories:

1. Operational Context
2. Planning, Programme & Support Processes
3. Protection & Solutions

4. Delivering Assistance
5. People & Culture
6. External Engagement & Resource Mobilization
7. Data & Information



UNHCR
The UN Refugee Agency

Project Financial Report (PFR)

Key features and key considerations

Project Financial Report (PFR)



PPA Number	44041Y24M211830
Partner Name	WORLD VISION INTERNATIONAL- CHILE
Budget Year	2024
Partner ERP Site	P-CLSANTIAGO01
Operation	ARG
Currency	CLP
Total Negotiated Budget = Cell S24 (TOTAL for Column S)	625,574,915.00
Total Current Amount = Cell V24 (TOTAL for Column V)	625,574,915.00
Total Paid Year To Date (YTD) = Cell AA24 (TOTAL for Column AA)	249,334,554.36
Remaining Balance After PFR = Current Budget (Incl Reallocation) - Total Paid Year To Date (YTD) <i>within this table</i>	376,240,360.64
Current Budget (Incl Reallocation) = Cell AC24 (TOTAL for Column AC)	625,574,915.00

Equal or Below Budget

	Requested	Approved	Execution Date (DD/MM/YYYY)
Prepayment 1	250,229,966.00	250,229,966.00	01/01/2024
Prepayment 2	300,000,000.00	250,000,000.00	20/05/2024
Prepayment 3			
Prepayment 4			
Prepayment 5			
Prepayment 6			

Final PFR Yes

UNHCR Project Financial Report - SAMPLE (includes explanations for formulas in some headings)

Account	Account Description
---------	---------------------

Direct Shared	611111	PTR-Partner - Staff - DS	
	611113	PTR-Partner - Equipment - DS	
	611115	PTR-Partner - Contracts with individuals - DS	
	611116	PTR-Partner - Contracts with nonindividuals - DS	
	611117	PTR-Partner - Travel - DS	
	611119	PTR-Partner - Operating Direct - DS	
Indirect Support	611120	PTR-Partner - Indirect Support - IS	International NGO
MC4C00A10R Forcibly displaced people acquire increased knowledge/skills related to employability and entrepreneurship. - CHL-TAR-XXX-LAM-01	611120	PTR-Partner - Indirect Support - IS	
Financial Plan = Total Output Value incl. PSC from Column S "Financial Plan"	Amount	%	
	394,173,523.25	63.01%	
	611111	PTR-Partner - Staff - DS	



UNHCR
The UN Refugee Agency

PFR Costs – Eligible vs Ineligible

PFR – Costs Eligibility



Eligible expenditure

When a partner provides eligible expenditure reports, it includes all expenditure lines, wholly and solely funded by UNHCR, that are charged to a project as a direct cost or direct shared cost and are budgeted independently of partner support costs (considered indirect costs).

Partner's capacity related to procurement

Provided that the partner's most recent ICA/Q procurement assessment indicates a medium- or low-risk rating, partners are allowed to procure goods and services according to their financial plan, except for the following categories of items for which clearance is needed before purchasing them with UNHCR funds:

- [Core relief items](#);⁴²
- Medicine or medical supplies;⁴³ and
- Vehicles.⁴⁴

Partners are strictly prohibited from procuring land, buildings or property, regardless of their ICA/Q procurement assessment risk rating.

Ineligible costs

The following are examples of ineligible costs, both direct and indirect, that are not charged under UNHCR-funded projects:

- Losses or provision for losses due to fraud and corruption
- Purchase of land and buildings (unless explicitly agreed in the funding arrangement). A project workplan is never to be used as a mechanism to purchase property or land on behalf of UNHCR. Operations are always required to consult and clear any property purchase with the Division of Financial and Administrative Management (DFAM).
- Interest or debt servicing costs (unless the funds are paid in arrears)
- Disallowed costs from activities funded through funding arrangements
- Costs of raising unrestricted or unearmarked funds
- Costs of gifts and donations
- Alcohol costs
- Entertainment costs
- Costs directly covered by another funding source or donor

PFR – Modified Cash Accounting



PFRs are prepared and presented (i.e. expenditures are included in the PFRs) following the modified cash basis of accounting which combines cash and accrual techniques, recording revenues/prepayments when received but recognizing expenditures and key long-term assets approved within the project activities when incurred (payments effectively made) and considering the additional period of time allowed for the liquidation period, generally 1 month following the end of implementation period.

It is important to recall that:

- Pre-financing by partners is not allowed (unless there is a written approval from UNHCR Representative)
- Activities implemented before or after approved project implementation period are rejected (related expenditures not included in the PFRs)
- Payments effectively made after the approved liquidation period (dates of payments as per the bank statements are beyond the approved liquidation date) remain ineligible for the PFR

PFRs - Key Consideration During the Verification

Bank Statements, bank reconciliations, transaction lists and payroll reports if applicable (all Partners to submit to UNHCR/Auditors - (Except for UN/Grant Agreements where no audit/PMC03 required)

Follow up of prior years findings (including from Previous Audit, PMC03, ICA/ICQ)

Ensuring Auditor Awareness of Final PMC03 and Resolution of Outstanding Findings

PFR Processing – Interest and other income

Interest income. For the purposes of this agreement, interest income means interest earned by the Partner on funds received from UNHCR. The Partner agrees that interest income will be used for activities that are consistent with the goals of the partnership and recorded by the Partner in line with its financial rules. The Partner is not required to report to UNHCR any interest income used for such activities. The above notwithstanding, interest income will be returned to UNHCR if required by the Partner's financial rules.

Revenue from other sources. The Partner agrees to report other sources of income received by it directly as a result of this agreement, such as insurance proceeds resulting from project-related insurance claims, income generating activities and value-added tax (VAT). The partner is required to report to UNHCR with the next Project Financial Report (PFR) after receiving the revenue.

PFR Processing – Personnel Costs



Partner Personnel remuneration. If Partner Personnel remuneration is included in the Financial Plan, their remuneration must be consistent with comparable professions within organizations in the country of operation and paid in local currency where possible. UNHCR may request that the Partner provides evidence of compliance with these remuneration requirements.

Charging a Project for Partner Personnel. The Partner must only charge a Project for sums it is contractually obliged to pay Partner Personnel. To allow UNHCR to verify that Partner Personnel have been appropriately charged to a Project, the Partner agrees to:

- accurately and transparently record how much it charges to a Project in respect of Partner Personnel and ensure this is separate from any other funding it may have secured for Partner Personnel,
- if requested by UNHCR, provide the rules and regulations that govern the conditions of service (including remuneration) of all Partner Personnel, and
- if requested by UNHCR, provide a list within any timeframes specified in a Project Workplan of Partner Personnel who are charged to the Project and include at least their name, function and amount charged.

PFR Processing – Procurement



Definition. **Procurement** is the overall process of acquisition of property, goods, or other products (including intellectual property), services or works, through purchase, lease, rental, or other means of contracting.

Applicability. These provisions apply if the Partner undertakes procurement activities with UNHCR funds.

Partner obligations. When undertaking procurement activities under this Agreement, the Partner agrees to:

- implement with its suppliers the principles set out in the [UN Supplier Code of Conduct](#)
- follow UNHCR's general procurement principles, as outlined in Rule 512.1 of the [UNHCR Financial Rules](#)
- implement UNHCR's recommendations, if any, to ensure compatibility of its internal procurement rules and regulations with UNHCR's general procurement principles.

Consequences of non-compliance. Non-compliance with these provisions may result in UNHCR limiting or suspending the Partner's procurement budget.

Managing procurement. UNHCR will monitor the Partner's procurement activities through verifications, internal control assessments and audits.



UNHCR
The UN Refugee Agency

PMC02 and PMC03

Aconex - PMC02 & PMC03



Afghan UVT

Geneva,
Geneva,
Switzerland

1 - Project Financial Verification Report - Short Form (PMC03)

Details

Project	Afghan UVT
Organization	United Nations High Commissioner for Refugees
Location	UVT - 2
Status	Closed
Due Date	
Created by	Alan Collins on Friday 20 October, 2023, 12:24:32 pm
Modified by	Alan Collins on Monday 11 December, 2023, 10:18:30 am
Downloaded	Tuesday 18 February, 2025, 12:08:47 pm
Template	Project Financial Verification Report - Short Form (PMC03)
Progress	64%

Question

Response

1	Implementer *	NORWEGIAN REFUGEE Alan Collins - United Nations High Commissioner for Refugees., T uesday 20 October, 2023, 12:24:32 pm
2	Partner Agreement / Contract *	33021Y23P500272 Alan Collins - United Nations High Commissioner for Refugees., T uesday 26 November, 2024, 12:04:11 pm

ToT Go Live

Case Postale 2500 Geneve,
Geneve,
Switzerland 1211 Pr

455 - Project Performance Verification Report (PMC02)

Details

Project	ToT Go Live
Organization	United Nations High Commissioner for Refugees
Location	TOT Go Live
Status	In Progress
Due Date	
Created by	James Beetseh on Tuesday 26 November, 2024, 12:04:11 pm
Modified by	James Beetseh on Tuesday 26 November, 2024, 12:04:11 pm
Downloaded	Tuesday 18 February, 2025, 12:15:33 pm
Template	Project Performance Verification Report (PMC02)
Progress	56%

Question

Response

1	Implementer *	CRS SEMA James Beetseh - United Nations High Commissioner for Refugees., T uesday 26 November, 2024, 12:04:11 pm
2	Partner Agreement / Contract *	002227Y765 James Beetseh - United Nations High Commissioner for Refugees., T uesday 26 November, 2024, 12:04:11 pm
3	The partner has closed all or has no implementation	Yes James Beetseh - United Nations High Commissioner for Refugees., T uesday 26 November, 2024, 12:04:11 pm



UNHCR
The UN Refugee Agency

Financial Plan/Budget Flexibility (30% or 50%)

Flexibility: FP vs Actuals



Funded partners need to be able to deviate from original financial plans and, if they have strong internal controls (which usually means a greater likelihood of achieving all the intended results), then UNHCR is willing to give them a greater level of financial flexibility.

The basis for calculating the values permitted for budget reallocations/variations between outputs (to comply with the financial flexibility **control** at output level of either **30 or 50%**) is the budget stipulated in the project workplan's "Results and resourcing" section (if the project workplan has been amended – it is the amended budget in the amended project workplan).

The **project workplan's budget** in the "Results and resourcing" section is what is used to determine the values for the financial flexibility between outputs on the reported expenditures. It is the partners' reported expenditures that must comply with the 30 or 50% control at output level, i.e. expenditures at the output level are compared with the total budget value for that same output as stipulated in the project workplan's "Results and resourcing" section.

Direct shared costs are not to be considered as separate outputs to which this financial flexibility control can be applied. Direct shared costs are apportioned in the outputs and therefore form part of each output's total value.

The financial flexibility is applied against each Output and is not restricted by the expenditure organization (Exp. Org). However, please take into consideration any **donor earmarking restrictions on population types** which may require another layer of controls for the financial flexibility.



UNHCR
The UN Refugee Agency

PSC – Project Support Cost

Project Support Cost (PSC)



The partner's **indirect support costs** are first set in the financial plan and calculated automatically when reporting expenditure in the PFR template, based upon the expenditure reported to date. UNHCR does not systematically require documents substantiating the details of transactions related to such support activities however partners may be required to provide such documents in exceptional cases of investigations.

A partner qualifies for a UNHCR contribution towards their indirect support costs when the following criteria are met:

- The partner is a national or international non-governmental organization (NGO).
- The partner enters into a project workplan with UNHCR.
- The partner specifically commits to use the indirect support costs to enhance integrity, accountability, oversight, administration and other support.

UNHCR does not provide indirect support costs to government partners on the assumption that governments have the required structure, funds and oversight. Specific activities related to risk mitigation for a project implemented by a government partner are incorporated into the project as a direct cost.



UNHCR
The UN Refugee Agency

Accessing Project Documents: SOP

Sharing Project Workplan Files with Auditors

Purpose of the SOP

- Defines the procedures UNHCR operations must follow to share project workplan documents with auditors.
- Ensures timely, structured, and consistent transmission of documents for project audits.

Key Changes in the Audit Process

- Since 2024, key partnership documents are stored in **Aconex** and **Cloud ERP**.
- In 2024, auditors were granted direct access to Aconex—**this will no longer continue from 2025 onward**.
- From 2025, **UNHCR must provide all documents directly**, rather than auditors searching Aconex themselves.
- Audit requirements and other documents that **are not in Aconex** (evidence for the transactions in auditors' sample) **are provided directly by partners to auditors**

Sharing Project Workplan Files with Auditors (2)

Standard Documents to Submit to Auditors

- Project Workplan (PW), amendments, annexes
- Project Financial Plan (FPN)
- PFA, GPA, DPA (if applicable)
- Risk register
- PFRs, bank statements, bank reconciliations / ledgers
- Payroll/performance documents (PMC02, PMC03)
- Follow-up matrix for ICA/ICQ/audit recommendations
- Any relevant contextual documents or notes to file

Partner-Provided Documents

Supporting documents for sampled transactions or queries, submitted directly by partners to auditors.

Audit Reports

- Draft and final reports shared via email or audit platforms for comments.
- Partners have **7 days** to respond.
- Final reports must be uploaded by auditors to **IAM**, and by UNHCR operations into **Aconex**.



UNHCR
The UN Refugee Agency

Questions & Answers