UNHCR Programme Glossary List for Partners	
Term	**Definition**
Asset	**Assets** are resources with economic value that UNHCR owns and controls, with the expectation that they will provide future service or economic benefit to UNHCR. An asset can include cash, receivables, property plant and equipment (PPE) and inventory.
COMPASS	**COMPASS** is UNHCR's results-based management approach to strategic planning, and allows an operation to manage resources, activities and record measurable results that show UNHCR's impact on improving the lives of displaced and stateless persons. See also COMPASS | UNHCR
Audit Opinion	The project audit report must include one of the four types of **audit opinion** as per applicable ISAs: **Unmodified opinion** An unmodified opinion is expressed when the auditor concludes that the financial statements give a true and fair view, are presented fairly or are prepared, in all material respects, in accordance with the applicable financial reporting framework. **Qualified opinion** A qualified opinion is expressed when the auditor concludes that an unmodified opinion cannot be expressed, but when the effect of any disagreement with management, or limitation on the scope is not as material and pervasive as to require an adverse opinion or a disclaimer of opinion. A qualified opinion should be expressed as being "except for" the effects of the matter to which the qualification relates. **Disclaimer of opinion** A disclaimer of opinion is expressed when the possible effect of a limitation on the scope is so material and pervasive that the auditor has not been able to obtain sufficient appropriate audit evidence and, accordingly, is unable to express an opinion on the financial statements. **Adverse** An adverse opinion is expressed by an auditor when the financial statements are significantly misrepresented, misstated and do not accurately reflect the expenditure incurred and reported in the financial statements (statement of expenses, statement of cash, statement of assets and equipment). An adverse opinion is expressed when the effect of a disagreement is so material and pervasive to the financial statements that the auditor concludes that qualification of the report is not adequate to disclose the misleading or incomplete nature of the financial statements.
Competitive Selection	The **competitive selection** is a formal or informal process, where organizations, who are interested in partnering with UNHCR on a given set of results, have an equal footing in submitting their applications and undergoing the same screening process and technical evaluation. The process of competitive selection commits UNHCR, through an MFT approach, to select the best-fit partner in an objective, consistent, transparent and timely manner in order to: • Meet the requirements of results within the operational context; • Build on partnership principles, complementarities and comparative advantages; • Demonstrate transparency, objectivity and accountability for decisions; and • Demonstrate sound stewardship of funds provided by donors.
Controller-to-Controller (C2C)	**Controller-to-Controller (C2C)** is a relationship between UNHCR and a partner for processing the data of forcibly displaced and stateless persons where UNHCR and the partner act as data controllers. It includes a transfer of personal data between two data controllers. Both Controllers determine the purposes and essential means of the personal data processing that is required for the project/service, and thus they are separately accountable for the personal data processing they control, including the responsibility for addressing requests by data subjects relating to their data subject rights. *See also Controller-to-Processor (C2P)*
Controller-to-Processor (C2P)	**Controller-to-Processor (C2P)** is a relationship between UNHCR and a partner for processing the data of forcibly displaced and stateless persons. UNHCR is the data controller, defining the purposes and essential means of the personal data processing. The Partner processes the personal data on behalf of UNHCR and under UNHCR's instructions. UNHCR is accountable for the personal data processing including the responsibility for addressing requests by data subjects relating to their data subject rights. *See also Controller-to-Controller (C2C)*
Core Relief Items (CRIs)	**Core Relief Items (CRI)** are those life-sustaining non-food items that are most widely used by UNHCR operations around the world. The following items are defined as CRIs: reinforced plastic tarpaulins, canvas rolls, mosquito nets, refugee housing units, multi-purpose sleeping mats, cloth for sanitary material, UNHCR family tent, synthetic sleeping mat, plastic buckets, self-standing family tents, synthetic blankets, semi-collapsible jerry cans and kitchen sets (type B). *See also Non-Food Items (NFIs)*

Data Protection Agreement (DPA)	A DPA is a legally binding document between UNHCR and a partner (funded or non-funded) that establishes the terms and conditions of how the personal data of forcibly displaced and stateless people benefiting from a project/service delivered/provided by the partner will be used. The DPA is subject to a partnership framework agreement (PFA). It could cover the whole duration of the PFA or part of this period and does not bear any financial obligations. This agreement includes details about the roles and responsibilities of the parties with respect to the processing of the personal data required for the project/service and the safeguards that will be put in place. *See also Global Partnership Agreement (GPA), Partnership Framework Agreement (PFA), Project Workplan (PW) and Grant Agreement*
Data Protection and Information Security (DPIS) Capacity Assessment	**DPIS** is a capacity assessment recommended by the IPMC for partners that will process project-related personal data and for whom the DPIS initial review has been completed (where relevant). The assessment includes 22 questions designed to measure partner capacity in three areas: the applicable regulatory framework, the organizational practice, and the systems and technology. The data protection focal point (DPFP), assisted by the cybersecurity focal point, conducts the assessment on OneTrust. The DPIS capacity assessment is valid for the duration for which the partner is selected for partnership with UNHCR.
Denominator	When calculating indicators, a **denominator** is the bottom part of a fraction and represents the total number of cases or instances considered. For example, if measuring the percentage of refugee children enrolled in school, the denominator would be the total number of refugee children eligible for school enrolment. *See also Numerator and Result Plan*
Essential Controls	The **essential controls** are parameters that are applied to a project workplan with a funded partner, based on their UN audit results, including the ICA/Q risk rating, and their PSEA capacity assessment. The essential controls are written into the project workplan contract and include the expected number of prepayments, the highest percentage value of each prepayment, the budget flexibility at output level (30 or 50%, unless 0% due to donor earmarking conditions), and whether it should be mandatory for the partner to submit a personnel report with each PFR or not.
Expenses	**Expenses**, as defined under the UN IPSAS Policy Framework, refer to costs incurred during a reporting period in the implementation of activities and operations.
Financial Plan	The **Financial Plan** is a mandatory component of a project workplan with a funded partner. It outlines the resources needed to implement the project. It includes the costs of activities/interventions, assets, human resources etc. The financial plan also demonstrates resources fully covered by UNHCR and those shared by the partner. It is not annexed to the contract. *See also Results Plan*
Force Majeure	As used in UNHCR funded partnership agreements, **force majeure** means any unforeseeable and irresistible act of nature, any act of war (whether declared or not), invasion, revolution, insurrection, terrorism, or any other acts of a similar nature or force, provided that such acts arise from causes beyond the control and without the fault or negligence of the partner and that such acts or unrest were not in existence at the time that the project started or reasonably contemplated at the time that the project was defined.
Funded Partner	A **funded partner** is an entity to which UNHCR has entrusted the implementation of projects specified in a signed partnership document or grant agreement along with the assumption of full responsibility and accountability for the effective use of resources and the delivery of outputs as set forth in such a document. Funded partners could be governmental, intergovernmental, or non-governmental bodies, UN organizations, or other non-profit organizations. The term is used in UNHCR policies and guidance documents instead of the term “implementing partner”. *See also Non-Funded Partner and Non-Governmental Organization (NGO)*
Global Appeal	The **global appeal** is the annual presentation of UNHCR's strategies, operations and financial requirements to donors, with the aim to facilitate funding decisions early in the year. It is usually issued towards the end of November for the following year.
Global Partnership Agreement (GPA)	A **GPA** enables international partnerships, including with UN organizations and NGOs, at the global level and is not timebound. The GPA, established by the Programme and Technical Support Service (PTSS) in the Division of Emergency and Programme Support (DEPS), defines the global terms and conditions of the partnership. It does not include any financial commitments and is optional for international organizations. *See also Data Protection Agreement (DPA), Partnership Framework Agreement (PFA), Project Workplan (PW) and Grant Agreement*
Global Report	The annual **global report** provides information on impact and achievements in UNHCR's operations worldwide. It aims to satisfy the reporting requirements of the majority of UNHCR's donors and to replace, to the extent possible, ad hoc individual reporting. The global report is normally issued in early June of the year following implementation.
Grant Agreement	A **grant agreement** is a type of agreement with organizations or groups in which persons with direct lived experience of forced displacement play a primary leadership role and whose stated objectives and activities are focused on responding to the needs of refugees and/or related communities. Grant agreements are capped at USD 12,000 per agreement, allowing for multiple agreements with the same organization within a calendar year, as long as the total budget does not exceed USD 12,000 during that year. *See also Global Partnership Agreement (GPA), Data Protection Agreement (DPA), Partnership Framework Agreement (PFA), and Project Workplan (PW)*

Intergovernmental Organization (IGO)	An intergovernmental organization (IGO) is an organization made up of member States. Examples include the United Nations Organization (UN), the African Union (AU), the Organization of American States (OAS) and the Commonwealth of Independent States (CIS). *See also* *Non-Governmental Organization (NGO)*
Internal Control Assessment (ICA)	The **ICA** is an assessment undertaken by the UNHCR MFT, with the leadership of the UNHCR project control function, to determine the internal control strength of a partner. All funded partners, except UN and grant agreement partners, undergo the ICA to determine their internal control strength. The ICA is valid for five years and uses a standardized template that takes into account the improvements built into the recently updated template for HACT Micro Assessments used by other UN agencies. This harmonized ICA template will allow the sharing of information among UN agencies through the UN Partner Portal regarding funded partner risk assessments and partner risk profiling. An '**ICA-advisory**' is an ICA that was meant to be conducted by the UNHCR MFT and project control but, due to reasons such as a lack of local capacity, was commissioned to UNHCR external project auditors (outside of the scheduled audit calendar).
Internal Control Questionnaire (ICQ)	The **ICQ** is effectively the same as an ICA, and uses the same harmonized ICA/ICQ template, but it is completed by UNHCR external project auditors as part of their scheduled project audits. The ICA risk rating is superseded by a project audit ICQ risk rating. Hence, either an ICA or a UNHCR project audit, resulting in an ICQ, takes place every three years for every UNHCR-funded partner.
Liquidation Period	The **liquidation period** is the time during which a UNHCR funded partner may settle commitments that they entered into during the project implementation period.
Multi-Year Programme Cycle	UNHCR's **multi-year programme cycle** is divided in three phases: PLAN for Results, during which operations develop 3-to-5-year strategies; GET Results, during which operations operationalize their strategies; and SHOW Results, during which operations review their progress towards results and report on this internally and externally.
Multi-Year Strategic Planning	**Multi-year strategic planning** is the first phase of the multi-year programme cycle and provides direction on how UNHCR organises itself to achieve protection and solutions for forcibly displaced and stateless persons at a given time and place. The multi-year strategy is developed during multi-year strategic planning, which concludes at the end of April of the year preceding the start of implementation.
Multi-Year Strategy	A **multi-year strategy** establishes the mid to long-term strategic vision and plans for UNHCR's deliverables at the level of an operation. It articulates a situation analysis, including the socio-political contexts affecting forcibly displaced and stateless people, the partners engaged in displacement issues, and the protection environment, risks and opportunities faced by affected communities. It also describes the strategic vision based on that analysis, and articulates the theory of change, prioritising results for forcibly displaced and stateless persons and considering UNHCR's operational and coordination responsibilities and capacities.
Non-Food Item (NFI)	**Non-Food Items (NFIs)** are any items other than food that are distributed to those affected by natural hazard-induced displacement or conflict crises. NFIs are household items that enable forcibly displaced and stateless persons to conduct their daily lives (eat, drink, sleep, wash and store belongings). Core Relief Items (CRIs) are a specific type of life sustaining NFI. *See also* *Core Relief Items (CRIs)*
Non-Funded Partner	A **non-funded partner** is any organization or agency (governmental, inter-governmental, non-governmental or UN) with which UNHCR collaborates to provide protection, assistance and to achieve durable solutions for forcibly displaced and stateless persons, but which does not receive funds from UNHCR to implement activities on its behalf. *See also* *Funded Partner* *and* *Non-Governmental Organization (NGO)*
Non-Governmental Organizations (NGO) / Civil Society Organizations (CSOs) /	A **CSO** is an organized entity that is functionally independent of and does not represent, a government or state. This term is often applied to not-for-profit organizations devoted to humanitarian and human rights causes or other social, political, scientific, professional, or public-interest issues. **CSOs** are also often referred to as **NGOs.** NGOs with suitable standing in their field of competence may be granted consultative status with the United Nations [notably at the Economic and Social Council (ECOSOC)], or with other international organizations. Many programmes are implemented by NGOs in partnership with UNHCR and other organizations. An **international NGO** (sometimes called INGO) operates in countries outside of the one where its headquarters is located. This includes organisations that are affiliated with an international organisation through inter-linked financing, contracting, governance and/or decision-making systems. This category does not include local and national organisations that are part of networks, confederations, or alliances wherein those organisations maintain independent fundraising and governance systems. A **national or local NGO** operates exclusively in the country where its headquarters is located. *See the* *agreed definitions for the localization marker* *See also* *Funded Partner* *and* *Non-Funded Partner*
Numerator	In the context of calculating indicators, the **numerator** is the top part of a fraction and represents the number of cases or instances that meet a specific criterion. For example, if measuring the percentage of refugee children enrolled in school, the numerator would be the number of refugee children actually enrolled. *See also* *Denominator* *and* *Result Plan (IND)*

Office of Internal Oversight Services (OIOS)	**OIOS** is a UN entity that conducts internal audits of several UN agencies, funds and programmes, including UNHCR multi country, country offices, regional bureaux, headquarters and thematic areas.
Office of the Inspector General (IGO)	UNHCR's **Office of the Inspector General (IGO)** provides the High Commissioner with independent assurance and oversight of UNHCR's activities and operations. Through strategic oversight and investigation services, the work of the IGO helps deter fraud and abuse and improve the efficiency of UNHCR's programmes and operations. It contributes to the integrity of the organization and its accountability towards forcibly displaced and stateless people, host communities, donors and other stakeholders.
Operation	UNHCR defines an **operation** as an Area of Budgetary Control (ABC) within the organization. This includes country operations, multi-country offices, regional bureaux, headquarters divisions, services and entities. The term is most frequently used to describe an office that establishes programmes within a country/region to advocate for and/or support and assist forcibly displaced and stateless persons.
Partnership Framework Agreement (PFA)	A **PFA** defines the terms and conditions of the partnership between UNHCR, the partner and the government (in the case of tripartite agreements), often over a multi-year duration, typically aligned with the operation's strategic plan of three to five years. If a GPA exists for the same partner, the terms and conditions in the PFA refer to the global agreement clauses, limiting duplication but ensuring contractual obligation. The PFA 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 may be bipartite or tripartite if the government also signs. It does not include any financial commitment. *See also Global Partnership Agreement (GPA), Data Protection Agreement (DPA), Project Workplan (PW), and Grant Agreement*
Prepayments	**Prepayments** are advances paid to a UNHCR-funded partner or a commercial entity as per a schedule of payments in an agreement or contract.
Principles of Partnership (PoP)	The relationship between UNHCR and its partners is guided by shared humanitarian principles and a commitment to common objectives, guided by the five Principles of Partnership (PoP) established by the Global Humanitarian Platform (GHP) in 2007. They include equality, transparency, results-oriented approach, responsibility and complementarity.
Project Workplan (PW)	A **project workplan (PW)** covers one year and is subject to a PFA. It stipulates the responsibilities, obligations and accountabilities of the participating parties in a partnership for undertaking specific activities. It concludes negotiations and formalizes common understandings between the involved parties. The project workplan is between UNHCR and the partner only. It includes a financial commitment through a purchase order. *See also Global Partnership Agreement (GPA), Partnership Framework Agreement (PFA), Data Protection Agreement (DPA), and Grant Agreement*
Project Reporting Oversight Monitoring Solution (PROMS)	**PROMS** consists of the end-to-end systems and their integrations required to establish, manage, and close projects with funded partners. It comprises the partnership scope function in COMPASS, the Oracle Aconex software, and it integrates with other UNHCR systems such as the Contracts module in Cloud ERP and COMPASS to provide an end-to-end solution to establish, manage and close projects.
Results Framework	UNHCR has developed a global **results framework** to facilitate a systematic approach to planning, budgeting and reporting through a hierarchy of pre-defined impact and outcome areas (called results areas), enabling areas as well as standardised core indicators to measure achievements. UNHCR's budget structure is strictly aligned to the results framework to ensure a link between resource allocation and expected results. This organisational framework for planning and implementation allows UNHCR to present results and global resources in a structured manner. The application of the global results framework at country level is the basis for the design of a context-specific results framework.
Results-based Management (RBM)	As defined by the UN Development Group (UNDG), **Results-based Management (RBM)** is a management strategy by which all actors, contributing directly or indirectly to achieving a set of results, ensure that their processes, products and services contribute to the achievement of desired results (outputs, outcomes and higher-level goals or impact). The actors in turn use information and evidence on actual results to inform decision making on the design, resourcing and delivery of programmes and activities, as well as for accountability and reporting. In UNHCR, the organization's results-based management approach is called COMPASS.
Results Plan	The **results plan** is a mandatory component of a project workplan with a funded partner. It contains the complete list of indicators and planned targets that the partner will report on for the activities to be implemented under the project workplan, to measure the progress and success of these activities. The results plan may be incorporated into the PW or documented in a separate results plan. *See also Financial Plan*
Right of Use Agreement (RoU)	A **Right of Use Agreement (RoU)** grants a partner or entity the right of use of UNHCR's assets (for example, vehicles) for a defined period. At the end of the period, the assets must be returned to UNHCR, or the agreement is renewed. *See also Transfer of Ownership Agreement (ToO)*

Risk-Based Project Audit	In UNHCR, the **risk-based project audit** refers to a comprehensive methodology encompassing the process of selecting projects to be audited by reputable global external audit firms assigned to operations centrally by UNHCR HQ. A prioritization process informs the selection of such projects based on risk assessments, through analysing different risks indicators, such as financial exposure and operational contexts. The audits of the project are conducted in compliance with the most recent International Standard on Auditing (ISA) and with procedures tailored to the level of risks associated to each project, the partner, and UNHCR working environment.
Risk Register	The **risk register** is for the duration of the PFA and is a mandatory component of a funded partnership agreement. At least three project risks and associated treatment plans are recorded in the risk register. The risk register outlines the likelihood and impact of each risk event and each treatment plan requires a lead personnel and a target date for completion. The focus is on project-specific risks, including all internal and external factors that may affect the project, and not on assessing the partner's performance.
Termination	**Termination** is the cessation of an agreement or contract prior to the end of its planned period. The reasons for termination of an agreement are set out in the terms and conditions.
Transfer of Ownership Agreement (ToO)	A ToO is a legal and binding agreement between UNHCR and a partner or entity. It defines the procedures and terms for the transfer of ownership of a property plan and equipment (PPE) and low-value tracked items (LVTIs) from UNHCR to the partner for their permanent use. *See also Right of Use Agreement (RoU)*
UNHCR's Strategic Directions 2022-2026	**UNHCR's Strategic Directions 2022-2026** guide UNHCR's efforts to achieve a collective and sustainable impact for forcibly displaced and stateless persons and the States and communities that host them.
UNHCR's Strategic Directions – Eight Focus Areas	**The eight focus areas**, situated within the wider framework of UNHCR's Strategic Directions 2022-2026, are areas where the organization seeks transformative and measurable change by 2026. These are: 1. Safeguard international protection, including in the context of mixed movements. 2. Strengthen accountability to the people UNHCR serves, especially women and children. 3. Reinforce efforts to strengthen gender-based violence prevention, risk mitigation and response. 4. Expand, pursue and adapt options for resettlement and complementary pathways. 5. Mainstream development engagement in UNHCR's responses from the outset, especially by building coalitions with development partners. 6. Grow UNHCR's engagement in responses and solutions for internally displaced people. 7. Re-double efforts on statelessness so that the objectives of the #IBelong campaign are best pursued. 8. Proactively act to mitigate the effects of the climate change crisis on displacement and in line with UNHCR's protection mandate.