PLAN

GET

SHOW

UNHCR PROGRAMME HANDBOOK
for Partners

UNHCR
The UN Refugee Agency

UNHCR PROGRAMME HANDBOOK
for Partners

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Please consider the environment before you print.

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Introduction

The UNHCR Programme Handbook for Partners reflects the principles, frameworks, rules and systems currently in place to support our partners around the world on programming, as we work together to deliver protection and assistance and achieve solutions for forcibly displaced and stateless persons.

UNHCR uses a results-based management (RBM) approach named COMPASS for its multi-year planning and programming. This handbook is structured according to the COMPASS programme cycle and aims to guide our operations and partners through three main phases – PLAN for, GET and SHOW Results, aligned to the **UNHCR Strategic Directions 2022-2026** and the objectives of the **Global Compact on Refugees**.

The handbook aims to promote coherence at each phase of the programme cycle, whether it is planning, designing, implementing, assessing, adjusting or reporting on planned results. It shares good practices and makes suggestions on the practicalities of how to partner with UNHCR in line with the UNHCR programme policies, procedures and strategies and the **Principles of Partnership**. It also illustrates the linkages between resource allocation and results management.

UNHCR achieves its results as a collaboration between its multi-functional personnel and our partners. The handbook offers guidance on how UNHCR conducts and manages its programmes, and how each programme cycle phase is governed. It also provides information about processes and responsibilities throughout the programme cycle of both UNHCR and partners.

To help our partners organise their work, the handbook includes the Programme Cycle Annual Calendar for Partners.

To ensure cohesion and ease of reference, the content of the Programme Handbook for Partners and that of the Programme Handbook available to UNHCR personnel are nearly identical and are updated simultaneously, when needed.

We hope that you will find this handbook useful in your collaboration with UNHCR.

To get help on systems issues, please send us an email at **promshelp@unhcr.org**. To address other partnership issues, please contact us at **epartner@ unhcr.org**.

Programme Cycle Annual Calendar for Partners

JANUARY   **FEBRUARY**   **MARCH**

PLAN - NEXT YEAR

GET - CURRENT/NEXT

SHOW - PREVIOUS

Year-round
UNHCR and partners conduct assessments

January
UNHCR and partners planning a new strategy synthesize situation analysis and commence vision, strategic priorities and theory of change, ensuring multi-stakeholder consultations

February
UNHCR and partners conduct strategic moment of reflection as part of the annual strategy implementation review

End of February
Partners and UNHCR provide project auditors with verified end-PFRs and other project supporting documentation

March
Project audit begins of UNHCR partners for last year

Year-round
UNHCR and partners monitor and adjust (results, implementation and resources) for current year

End of January
Latest deadline by when partners must submit end-year results report for last year

Mid-February
Latest deadline by when partners must submit final Project Financial Reports (PFRs) and narrative reports for last year

End of February
UNHCR has verified partners' final PFRs for last year

End of March
Latest deadline by when partners must refund UNHCR unspent balances, audit recoveries and non-interest revenue for last year

AUGUST   **JULY**   **JUNE**   **MAY**   **APRIL**

End of August
Operations enter into Partnership Framework Agreements and Data Protection Agreements (if required) with selected partners for the following year onwards

Early July
The UN High Commissioner of Refugees endorses the global budget for submission to governance

June
UNHCR Global Report is published on Global Focus

Early May
UNHCR starts partnership selection for next years

End of April
Project audits are completed and audit certificates are issued

End of April
UNHCR submit new multi-year strategies for next year

SEPTEMBER

OCTOBER   **NOVEMBER**   **DECEMBER**

Mid-November
UNHCR Global Appeal for the following year is launched

November-December
UNHCR prepares for the annual strategy implementation review

10 December
Latest deadline by when partners must submit interim PFRs

End of December
Latest deadline by when UNHCR and partner amends Project Workplans for approved extensions. UNHCR verifies partners' reported interim PFRs for current year

End of October
Project auditor(s) are assigned to each project and location

September
UNHCR conducts partner Internal Control Assessments (ICA) where required, for next year

October
Executive Committee approves UNHCR's programme budget

15 October
UNHCR commence project workplan negotiation with partners for next year

End of November
Latest deadline by when partners must submit any request for exceptional extension.

No new Project Workplan can now be signed for current year of Project Workplan implementation and/or liquidation

15 December
UNHCR approve or reject partner's requests for exceptional extensions for current year

End of December
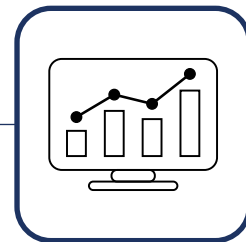Project Workplans with effective start date as of 1 January in the next year are signed by all parties

PLAN

PLAN For Results

PLAN for Results is the first phase in UNHCR's results-based management cycle and takes place between January and April of each year. Its purpose is to outline the desired changes in the lives of forcibly displaced and stateless persons and formulate how these changes will be achieved.

In this phase, operations prepare context-specific multi-year strategies that articulate the protection and solutions UNHCR intends to deliver in collaboration with partners. To align UNHCR's country planning with the overall direction of the organization, operations contextualize and link their strategies to the global results framework that aligns with the UNHCR Strategic Directions 2022-2026 and the Global Compact on Refugees (GCR). In doing so, they consider ongoing and inclusive assessments involving forcibly displaced and stateless persons.

To strengthen inclusion and coordinate efforts, UNHCR operations develop strategies in consultation with other stakeholders and ensure alignment with relevant development and humanitarian planning, including government development plans, UN Sustainable Development Cooperation Frameworks (UNSDCF), Humanitarian Response Plans (HRP), and Refugee Response Plans (RRP).

Strategic planning includes five key steps:

- **Situation analysis:** Understand and analyze the protection and solutions context utilizing evidence, including assessment data.

- **Vision, strategic priorities and theory of change:** Describe the strategy's vision and desired changes for forcibly displaced and stateless persons.
- **Multi-year results framework:** Develop context-specific outputs, outcomes, and indicators for implementation, monitoring, and evaluation.
- **Monitoring and evaluation plan:** Detail how progress towards results will be tracked.
- **Resource and management plan:** Define management and resources requirements, including the operations plan (OP) budget.

Approved strategies guide implementation planning and implementation arrangements during the GET Results phase. Multi-year strategies are renewed every three to five years and operations undertake annual updates to ensure timely adjustments. Operations can also modify a multi-year strategy through strategic reorientations, in case of major changes in the context, theory of change or multi-year results framework, or by amending the strategy's operational aspects through strategy adjustments.

The PLAN for Results phase is coordinated by the planning coordinator under the overall authority of the representative (for country operations) or the director (for bureaux, and headquarters divisions and entities).

PLAN – Section 1
Assessments

Carlos Acosta, 33, fled Venezuela with his family in 2018 after he was shot in the spine and lost the use of his legs. He now lives in Quito, Ecuador, and is a competitive athlete, participating in championships and winning medals. UNHCR and its partners in Ecuador carry out programmes that enable people with mobility issues to cultivate sports skills.

Credit photo: © UNHCR/Daniela Pérez Obando

Assessments

Effective planning requires understanding the protection risks, as well as the needs, vulnerabilities, and capacities of forcibly displaced and stateless persons within a given operational context. Assessments involve the systematic gathering and analysis of information on the situation, needs, conditions, and capacities of forcibly displaced and stateless persons, and therefore help build this understanding by highlighting gaps between the current situation and standards. Assessments are also important for UNHCR and its partners to understand underlying causes and challenges and identify how they can use their capacities to address relevant issues. They therefore inform operational strategic thinking, programme design, resource allocation, prioritization, assistance targeting, and programme adjustments. They establish a baseline for programme implementation, monitoring, and evaluation.

Assessments involve using various methods and tools to collect, store, clean, analyze, and share information. Where **primary data collection** is not necessary, a **secondary data** review can suffice. Assessments are designed for specific populations, areas, and moments in time.

Information on the definition and purpose of assessments can be found in the **UNHCR Needs Assessment Handbook**.

A midwife student gets hands-on training at Bamyan's Provincial hospital. This programme empowers Afghan women with the knowledge and skills necessary to provide essential maternal and newborn care in a region facing a shortage of healthcare professionals.

Credit photo: © UNHCR/Oxygen Empire Media Production

Assessments in the UNHCR programme cycle

1.2

KEEP IN MIND

An assessment is conducted with the participation of forcibly displaced and stateless persons that reflect the full spectrum of age, gender, and diversity considerations, in line with **UNHCR's Age, Gender and Diversity Policy**. The level of participation varies and depends on the accessibility to forcibly displaced and stateless persons, the nature, scope and scale of the assessment, the type of crisis, the sectors to be assessed and the objectives.

UNHCR is committed to being accountable to affected people (i.e. AAP) to ensure that programme interventions and advocacy are shaped by what forcibly displaced and stateless persons communicate about their needs, expectations and aspirations (see the AAP Operational Guidance). Data collected through a two-way feedback and response mechanism and other consultations, complement the assessment findings.

Assessments are evidence-creation tools that are conducted throughout the programme cycle and are not only used in the PLAN for Results phase. Alongside other sources of information, assessments provide foundational information for decision-making and analysis throughout the UNHCR programme cycle.

How assessments inform the situation analysis and multi-year planning

Assessments play a pivotal role as a primary source of information in the situation analysis that informs UNHCR's multi-year strategy, complemented by additional data sources including registration data and other secondary data. The situation analysis must be thoroughly informed by assessments and other sources. Assessments capture information needed to answer key questions, and provide baseline and supporting information on indicators, as well as contextual data for the situation analysis. They aid decision-making on intervention choices in the theory of change process and offer evidence on critical challenges. Conversely, the situation analysis can identify information gaps that can be addressed by assessments, informing assessment planning.

When developing a multi-year results framework, assessment findings inform decisions on appropriate results and indicators to address the needs, conditions, and capacities of forcibly displaced and stateless persons. In other words, assessments are very useful for the multi-functional team (MFT) to identify protection and solution priorities for strategic planning.

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Assessments

Assessments and monitoring

Assessment information can serve as a source for monitoring data. They can also inform monitoring requirements such as the need to monitor specific issues, population groups, geographic areas, or programmes. When developing the M&E plan and identifying priority M&E activities, operations should consider what assessments are needed over the course of the strategy and plan and budget for those accordingly. For more information on monitoring see PLAN – Section 6.

Daruka, Akoh, Achot and Martha are vegetable vendors who buy their produce from the Charo farm in Kakuma, Kenya, where both Kenyans and refugees cultivate the land.

Credit photo: © UNHCR/Charity Nzomo

Coordinated assessments

UNHCR follows the **IASC Operational Guidance for Coordinated Assessments in Humanitarian Crises** and the **IASC Operational Guidance on Data Responsibility in Humanitarian Action**. Coordinating assessments with stakeholders saves time and resources, ensures data complementarity, and avoids duplication.

Coordinated assessments involve partnerships with the government, humanitarian actors, civil society, and forcibly displaced and stateless persons. They can be divided into two types:

- **Joint assessments**, where multiple organizations conduct the collection, cleaning and analysis of data as a single process and produce a single report.

- **Harmonized assessments**, carried out by a single organization while adhering to agreed methodologies and indicators to facilitate cross-analysis with other data sources.

A joint assessment is the preferred approach, in line with UNHCR's commitments under the **Grand Bargain**.

The participation of stakeholders in all steps of the coordinated assessment process promotes a common understanding of the objectives, data collection and analysis methodologies, findings, and priority issues. A final joint report is produced to ensure common results. See the **UNHCR Needs Assessment Handbook** for more information.

Yazen Alsalaheen, UNHCR Registration Associate, provides information to a Sudanese family about the registration process in Cairo.

Credit photo: © UNHCR/Jaime Giménez

Types of assessments

Assessments vary in scope, depth, method, time-frame, and cost, depending on information needs and the operational context. They start with a secondary data review and proceed to primary data collection if gaps exist. Based on collaboration level, sectoral coverage, purpose, methods or information type, they can be classified as follows:

- **Multi-sectoral assessments**, which cover multiple sectors/clusters, comparing needs and severity across diverse groups. They establish intervention priorities but provide less depth as sectors increase.
- **Sector-specific assessments**, which offer an in-depth understanding of issues, risks, and capacities within a specific sector/cluster. They support cluster strategies and programmes in areas like health, education or shelter. For more information on sector-specific assessments, see the **UNHCR Needs Assessment Handbook**.

Assessments can also be classified based on operational situations:

- **Emergency assessments**, which occur in crises or rapidly changing situations. Initial assessments (often based on a secondary data review) gather information in the early stages, while rapid assessments follow shortly to identify priorities and resource needs. Both types of assessments typically take place at the community or site level (e.g. village, district, etc.).
- **In-depth assessments**, which are conducted in protracted and complex situations, providing specific information about needs for programme design. They are undertaken at the community, household or individual levels.

> ### KEEP IN MIND
> A **participatory assessment** is a type of in-depth assessment undertaken as a process of building partnerships with forcibly displaced and stateless persons. It promotes their meaningful participation through structured dialogue and by jointly analysing their protection risks, to better understand their capacities, hear their proposed solutions and include them in UNHCR's strategy.
>
> As exploratory, qualitative exercises that enable additional analysis and understanding of specific topics, these assessments are resource intensive. They are therefore conducted to complement quantitative information on the identified needs, conditions, and capacities of forcibly displaced and stateless persons. Expert care is taken to ensure that the voices of different groups are included in the participatory process as outlined in **UNHCR's Age, Gender and Diversity Policy**.
>
> KoBo can be used to facilitate the consolidation of the qualitative data collected during a participatory assessment and systematize (organize) the data or the findings. For more information, see the **UNHCR's Participatory Methods Toolkit**.

Information about different types of assessments and the relationship between an assessment and other activities can be found in the **UNHCR Needs Assessment Handbook**.

When to conduct an assessment

At the start of the UNHCR programme cycle, a secondary data review identifies all available data and information on protection and solution issues, including on the needs, conditions, vulnerabilities, and capacities of forcibly displaced and stateless persons. Some of this data may have been captured in assessments or other types of data collection efforts conducted in the recent past in the operation.

If reliable and updated information exists, including from assessments, the situation analysis can rely solely on secondary data. Based on the secondary data review findings, the operation decides whether primary data collection is necessary, considering the factors below.

Primary data collection recommended	Primary data collection not recommended
• Significant information gaps exist that cannot be met by secondary data (i.e., data is outdated, does not cover all the information needs, or is not sufficiently reliable and accessible). • A change in the context has occurred, (i.e. a new crisis, population movement, or government policy change rendering the existing information out-of-date). • A change in UNHCR's funding has occurred that requires additional information	• Additional information is not required. • Conducting primary data collection will create or aggravate harm and risks for data collectors, respondents, or community members, or cause an unnecessary burden on them. • The assessment results may be biased, or their effectiveness limited due to known factors. • The operation does not have sufficient resources to conduct primary data collection.

For primary data collection, the operation consults with partners and stakeholders to avoid duplication and explore the possibility of a joint exercise. Maintaining an assessment registry is recommended to improve coordination, prevent duplication and optimize resource allocation.
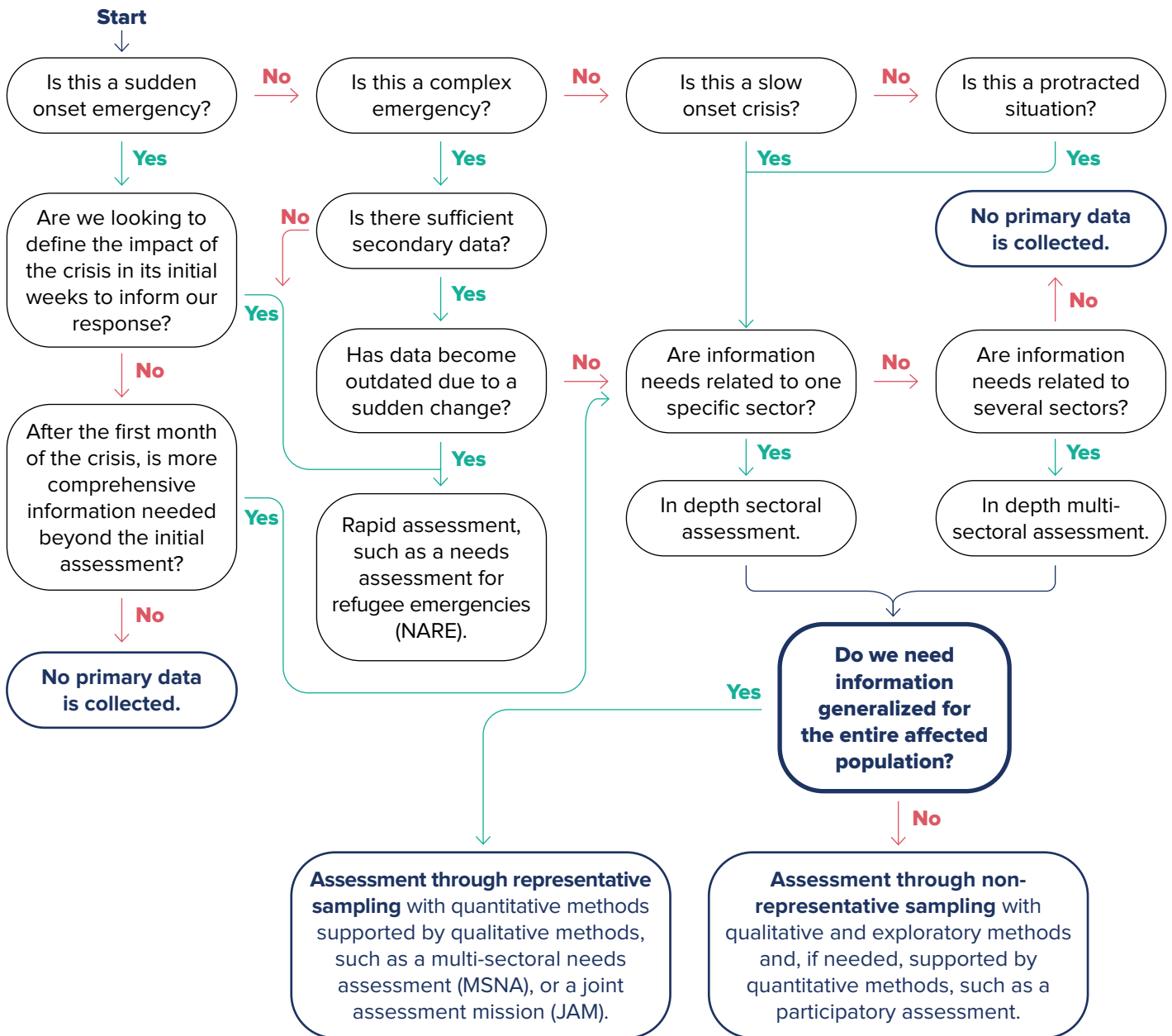
In the multi-year strategy, if the situation changes, the operation might undertake a new assessment, which can be drawn on secondary data, and update findings and the situation analysis. This ensures the use of up-to-date information for possible strategy modifications.

The timing and type of assessment depend on the humanitarian situation categorized as:

- **A sudden onset emergency**, where information is urgently needed to inform the emergency and/or life-saving actions.
- **A slow onset crisis**, where the progression of the crisis is slower, more predictable, and does not change frequently.
- **A complex emergency**, where multiple cycles of violence or crisis escalations, such as natural and climatic hazards or armed conflict, may regularly occur.
- **A protracted situation**, where forcibly displaced and stateless persons find themselves in a long-lasting and intractable situation and their basic rights and essential economic, social, and psychological needs remain unfulfilled.

The following decision tree provides information to help an operation choose when to conduct different types of assessments.

The decision tree for the type of assessment depending on operational context

Start

Is this a sudden onset emergency? — No → **Is this a complex emergency?** — No → **Is this a slow onset crisis?** — No → **Is this a protracted situation?**

Is this a sudden onset emergency? — Yes → **Are we looking to define the impact of the crisis in its initial weeks to inform our response?**

Are we looking to define the impact of the crisis in its initial weeks to inform our response? — No → **After the first month of the crisis, is more comprehensive information needed beyond the initial assessment?**

After the first month of the crisis, is more comprehensive information needed beyond the initial assessment? — No → **No primary data is collected.**

Is this a complex emergency? — Yes → **Is there sufficient secondary data?**

Is there sufficient secondary data? — No → (Yes branch to Are information needs related to one specific sector?)

Is there sufficient secondary data? — Yes → **Has data become outdated due to a sudden change?**

Has data become outdated due to a sudden change? — No → **Are information needs related to one specific sector?**

Has data become outdated due to a sudden change? — Yes → **Rapid assessment, such as a needs assessment for refugee emergencies (NARE).**

Is this a slow onset crisis? — Yes → **Are information needs related to one specific sector?**

Is this a protracted situation? — Yes → **Are information needs related to several sectors?**

Are information needs related to one specific sector? — No → **Are information needs related to several sectors?**

Are information needs related to one specific sector? — Yes → **In depth sectoral assessment.**

Are information needs related to several sectors? — No → **No primary data is collected.**

Are information needs related to several sectors? — Yes → **In depth multi-sectoral assessment.**

In depth sectoral assessment. and **In depth multi-sectoral assessment.** → **Do we need information generalized for the entire affected population?**

Do we need information generalized for the entire affected population? — Yes → **Assessment through representative sampling** with quantitative methods supported by qualitative methods, such as a multi-sectoral needs assessment (MSNA), or a joint assessment mission (JAM).

Do we need information generalized for the entire affected population? — No → **Assessment through non-representative sampling** with qualitative and exploratory methods and, if needed, supported by quantitative methods, such as a participatory assessment.

KEEP IN MIND

When choosing an assessment type, the operation analyzes the suitability and feasibility of the approach. It considers factors such as population access, available data, resources, ongoing and planned assessment activities by other actors, and the importance of a do-no-harm approach. For more information on considerations when designing an assessment project, see the **UNHCR Needs Assessment Handbook**.

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Assessments

Conducting an assessment

The following section provides an overview of the steps in the assessment process.

Understand the context

The first step in the assessment process is understanding the context. This entails identifying, selecting, organizing, and analysing the available secondary data, including the previous situation analysis, as well as initial reports on the situation from humanitarian and development actors, government, civil society, media, forcibly displaced and stateless persons, and other stakeholders.

> **KEEP IN MIND**
> Understanding the context helps to determine the need, type, and scope of any assessment. At a minimum, it includes:
>
> 1. Defining the crisis context and characteristics.
> 2. Defining and prioritizing the information needs (including the main issues that need to be assessed, the geographical areas, and the population groups to include).
> 3. Identifying and prioritizing information gaps by comparing existing secondary data with the list of information needs. This determines the need for primary data collection.

Plan the assessment

Ensuring the successful implementation of an assessment, as well as the effective and appropriate use of its findings requires adequate planning and agreement between key stakeholders, including forcibly displaced and stateless persons. Planned assessments are documented in the assessment section of the annual assessment, monitoring and evaluation workplan during the annual implementation planning. If additional ad-hoc assessments are necessary during the year, they are added to the annual assessment, monitoring and evaluation workplan. For more information on the workplan see GET – Section 1.

The steps in the planning phase are the following:

> **Set the objectives**

> **Determine the coordination arrangements**

> **Define and prioritize the information needs**

> **Design the data and information management**

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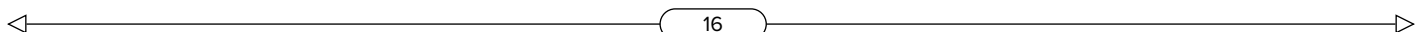
Assessments

Set the objectives

The MFT and key stakeholders review information needs, identify gaps and set clear assessment objectives. These objectives define the purpose, type, coverage, and methodology of the assessment, including the geographical scope, population groups and topics. This clarity supports the development of the assessment methodology and frames the analysis. Stakeholders, including forcibly displaced and stateless persons, discuss and agree on the objectives and scope to ensure that the assessment meets their needs.

Determine the coordination arrangements

The MFT decides on the roles (e.g. leadership versus support) and coordination approach concerning different components and steps in the assessment. These may include the development of the assessment methodology and tools, logistics, budget, data management (notably secondary data review, primary data collection and analysis) and the preparation of the product that presents the findings (e.g. the assessment report).

Define and prioritize the information needs

The MFT reviews information needs, prioritizes gaps, and defines a minimum set of sectoral data needed to undertake the evidence-informed analysis in support of the established objectives. Thematic cross-cutting issues (e.g. livelihoods, security, environment, protection risks, and resilience) and gaps in the response are identified for targeted interventions. The focus is on how the information on the needs, conditions, vulnerabilities, and capacities of forcibly displaced and stateless persons, and the response are related. This allows for the identification of any gaps in the response and enables more effective and targeted intervention strategies.

When planning an assessment, the detailed information on needs is structured through a process of developing an analytical framework, which is a common method used for visually organizing what data is needed. This framework describes the relationships, interactions, causes and effects between the elements to be measured in the assessment, and guides how to structure the analysis.

An analytical framework for an assessment is guided by its objectives, and can be informed by the situation analysis framework, and other analytical frameworks, tools and guidance. A common analytical framework for an assessment ensures an agreement and understanding between partners about the purpose, scope and information outputs of the exercise. An example of a common analytical framework is the **UNHCR-WFP Joint Analytical Framework (JAF)** to better understand the ability of forcibly displaced and stateless persons to meet their basic needs and is a global framework that can be adapted to different contexts by country operations.

To operationalize an analytical framework, operations develop a data analysis plan to guide the compilation or collection of data for each domain of the framework. The analysis plan identifies the appropriate indicators for measurement. An analysis plan is drafted before the primary data collection is undertaken (if needed) and in parallel with the review of the secondary data.

Design the data and information management

To effectively manage the data collected during the assessment, the MFT establishes a clear workflow with methods, processes, and tools for all steps in the data and information management related to the assessment such as collation, collection, storage, cleaning and quality assurance, analysis, data sharing and dissemination. When designing data management, colleagues ensure that personal data is processed in compliance with UNHCR's personal data protection and privacy framework, which includes UNHCR's General Policy on Personal Data Protection and Privacy and Policy on Protection of Personal Data of Persons of Concern to UNHCR.

The MFT determines the best way to share information and the findings from the assessment with forcibly displaced and stateless persons, in a manner that is accessible and culturally appropriate. When outsourcing the assessment, it is especially important to consider these factors and evaluate whether the potential vendor meets adequate standards of data protection.

Collect and collate the data

Types of data collected for an assessment

Based on its sources, the assessment data can be broadly grouped into two types:

- **Secondary data**, which is external to a particular assessment exercise (i.e. it has already been collected for another purpose), such as registration data.
- **Primary data**, which is collected in a time-bound context and is only necessary if secondary data cannot meet the prioritized information needs. If the secondary data review concludes that there is a gap between the information needed and the information available, then a primary data collection is necessary. The data collected in an assessment can be qualitative, quantitative or a mix of both.

Effective use of quantitative and qualitative data

Quantitative data is numerical and provides a measurable way to understand the humanitarian situation. It can be easily stored in a database and analysed using statistical methods to identify patterns, trends, and relationships between variables, and allows for evidence-informed decision-making.

Qualitative data is non-numerical information such as perceptions, personal experiences, attitudes and intentions. It provides valuable insights for understanding a situation and interpreting quantitative data. In UNHCR operations, qualitative data is particularly useful to help understand how a situation affects different age, gender and diversity groups, analyse the cultural and social context, and identify sensitive issues and topics.

Both quantitative and qualitative data can be used to establish baseline information and monitor changes over time. Using effectively both quantitative and qualitative data allows for a more comprehensive understanding of the humanitarian situation and needs and supports evidence-informed decision-making.

Methods and tools for an assessment

Different types of humanitarian crises and contexts require different **methods and tools for assessment**.

When designing the methodology for primary data collection, the operation considers the units of measurement, which determine the level of analysis. There are four principal units: community-level, institution-level, household-level, and individual-level assessments. It is important to set the unit of measurement and to maintain it throughout the assessment process (e.g., avoid combining different units in a data collection).

Sampling approaches used in an assessment

Sampling is the process of selecting a subset of units from a population for study. In most assessments, a sample of the population or sites is necessary due to constraints in time and resources.

Probability and non-probability sampling Probability and non-probability sampling are two methods of selecting units for a study. The choice of sampling method depends on the assessment's objectives. Probability sampling guarantees that each individual within a population has a nonzero chance (some possibility) of being chosen for the study, and these probabilities are known. This approach is employed when the objective is to generalize the findings to the entire population. Non-probability sampling, on the other hand, does not control the selection of probabilities, and some population units may not be selected for this type of sampling. Instead, judgement is used to select units that are easily accessible, or that represent the target population's diversity. Non-probability sampling is commonly used in qualitative research and in cases where inferences to the larger population are less important. Findings from non-probability sampling may not be statistically representative of the broader population, and results cannot be generalized.

It is important to carefully consider the advantages (e.g. reliability of findings, accuracy of sampling error estimation) and disadvantages (e.g. risks, costs) of each sampling method before selecting one for a given assessment. The Data, Identity Management and Analysis (DIMA) unit colleagues in the bureau can assist in this decision process. Additional information on the types of probability and non-probability sampling methods can be found in the **UNHCR Needs Assessment Handbook**.

The key planning assessment objectives, considerations, methodologies and outputs are recorded in a document such as the Assessment Concept Note Template.

Undertake joint analysis to draw conclusions

Assessment analysis involves interpreting data by identifying patterns and trends from both primary and secondary data. It is an ongoing process that starts as soon as data becomes available. The analysis includes contextualizing the data, assessing its credibility, and selecting important information for decision-making.

The joint analysis is a collaborative process involving the MFT, stakeholders and partners with different expertise who work together using an agreed methodology to transform information into actionable findings that support decision-making, promoting shared responsibilities and informed decision-making. This approach can leverage buy-in, joint decisions and shared responsibilities, as well as mitigate misunderstandings and conflicting views around data.

Even if the assessment is not joint, an analysis can still be conducted with the involvement of key partners and stakeholders to promote a more accurate and complete understanding of the humanitarian situation. Whenever possible, forcibly displaced and stateless persons are involved in the assessment process.

> **KEEP IN MIND**
> Workshops are an effective way to engage partners in a joint analysis process and help enhance the understanding of the situation. However, they may be time-consuming and resource-intensive, and require facilitation skills and methodological rigor to ensure that a multitude of voices are heard.

Develop recommendations

To enable UNHCR and stakeholders to act upon the findings identified during the joint analysis process, action and response-oriented recommendations are developed. The recommendations are informed by the overall objectives of the assessment and are defined collectively, based on discussions between the MFT and other stakeholders involved. Combining workshops with bilateral follow-up discussions can prove useful, especially when a subset of findings and recommendations are relevant to specific stakeholders.

The assessment recommendations are formulated to be as feasible, concrete and tangible as possible to ensure that they are acted upon. They include details about who should take action and on which timeline. Once the recommendations are agreed upon, it is important to explain in the assessment report that the results are jointly delivered through consensus.

Share the assessment information

Sharing the findings, conclusions and recommendations of the joint analysis process is critical to make informed decisions and avoid inefficient programming or the duplication of assessments. It is important to disseminate the results of assessments on time and in a short and concise report that is structured to assist with decision-making.

The report clearly states findings, conclusions, and recommendations, along with information about the methodology and its limitations. When designing the report and selecting a target audience and channels for its dissemination, it is important to ensure that the document does not contain sensitive information that is shared publicly. This is the case for both UNHCR and inter-agency reports.

In all cases, personal data is excluded from public reports, and internal access to this type of data is regulated on a need-to-know basis with due consideration to the legitimate purposes of its processing (e.g. access to personal data for case management following the needs assessment).

How assessments inform the targeting and prioritization of assistance

1.7

Assessments are a crucial source for informing the targeting and prioritization of assistance for forcibly displaced and stateless persons, which is a key part of UNHCR's protection mandate. Targeting involves ensuring that the right people receive the most appropriate interventions to address their needs and support their rights. It is grounded in a robust assessment of the context and the needs of the affected population. The targeting eligibility criteria are based on the information gathered from assessments, which describe the characteristics of the intended beneficiary groups. The process focuses on enabling forcibly displaced and stateless persons to meet their basic needs, while also contributing to pathways to self-reliance.

In cases where an operation faces funding or other constraints, the prioritization of assistance becomes necessary. Prioritization is different from targeting but follows similar programmatic steps. It involves making decisions about which individuals within the targeted beneficiary group will receive assistance. When funding is limited, options for prioritization include reducing the number of people assisted, the amount of assistance provided or the duration of assistance.

Assessments are undertaken at various points in the targeting and prioritization process. For instance, the community-level assessment may be used to prioritize the themes upon which targeting eligibility criteria are based, whereas the household-level assessment is conducted to identify which household meets the eligibility criteria. After targeted assistance is provided, additional assessments may be conducted to understand the changes in needs, vulnerabilities and context.

PLAN - Section 2
Strategic Planning Process
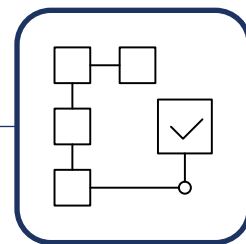
Internally displaced persons in Batken region, the Kyrgyz Republic, affected by the escalation of violence at the Kyrgyz-Tajik border in 2022 receive winterisation assistance by UNHCR, through the Red Crescent Society of Kyrgyzstan.

Credit photo: © UNHCR/Bektur Zhanibekov

Multi-year strategic planning in UNHCR

A multi-year strategic plan defines why and how UN-HCR contributes to achieving protection and solutions for forcibly displaced and stateless persons in a specific period. It also presents what operations want to achieve working with other actors, how UNHCR strives to achieve these results, for whom and by whom they are achieved, what resources are used, and how progress is measured.

A multi-year strategy establishes a mid-to-long-term strategic vision and plans for UNHCR's deliverables. It is prepared transparently and collaboratively with the multi-functional team (MFT) and relevant external stakeholders.

Operations develop a new strategy in the last year of an existing strategy. The new strategy is developed between January and April, and submitted, reviewed and approved by early June.

The multi-year strategy consists of five sections:

1. Situation analysis (not required for bureaux and headquarters divisions and entities)

2. Vision, strategic priorities and theory of change

3. Multi-year results framework

4. Monitoring and evaluation plan

5. Resources and management plan

Adam Ahmad Omar, 39, is a Sudanese refugee and tailor living with his family in Arkoum refugee camp, Chad. He was born with a club foot, so he uses his other leg to operate his sewing machine. Thanks to his talent and hard work, he is able to financially support his family.

Credit photo: @ UNHCR/Ariadne Kypriadi

Multi-year strategic planning is undertaken to shape the overall direction, results and resources (financial, material and human) required to realize the desired changes over several years. Once this is completed, the plan remains in place for the multi-year duration, with the possibility of modification. The annual implementation planning outlines how the strategy is implemented within available resources (see GET – Section 1).

UNHCR Strategy type	Key elements
Country strategy	A strategy for one country.
Multi-country strategy	A strategy for several countries covered by one office in a region or nearby, including those where UNHCR does not have a presence. It can include light plans for multi-country operations.
Regional bureau strategy	A strategy for a bureau that reflects its responsibility to guide, support and oversee country operations. Operational strategies are captured in a regional activity strategy.
Headquarters strategy	A strategy for a headquarters division or entity that reflects the responsibilities and accountabilities with regard to setting the global policies, systems and standards, and providing oversight and support.

PLAN – Section 3
Situation Analysis

Angelique Tatkeu, a refugee from the Central African Republic, lives in Lesotho and trains trafficked women to make beauty products and baskets to support themselves. She sources her ingredients from the country's mountains. She is part of the Green Gold Agricultural Project, which comprises ten partners, five refugees and five Basotho.

Credit photo: © UNHCR/Laura Padoan

Situation analysis

Key steps in developing a multi-year strategy

1. Situation analysis
→ Consolidation and review of evidence (assessment, survey, etc.)
→ Joint analysis of situation, mapping of stakeholders and identification of key issues that need to be addressed

2. Vision, strategic priorities and theory of change
→ Development of the vision and strategic priorities
→ Problem-cause analysis
→ Development of change pathways

3. Multi-year results
→ Development of the multi-year results framework

4. Monitoring and evaluation plan
→ Definition of monitoring and evaluation priorities and activities

5. Resource and management plan
→ Identification of required resource needs and management structures

Country operations develop and implement their strategies based on a rigorous situation analysis. The analysis begins at the onset of strategic planning and is updated annually by April. A comprehensive situation analysis lays the foundations for the operation's vision, strategic priorities, and theory of change, and creates understanding and collaboration among partners.

The situation analysis narrative consists of an analysis of context, protection and solutions (which includes an analysis and assessment of the population groups and their needs) and the population planning figures. Following from the situation analysis, the operation develops the planning scenario, which is the basis for the vision, strategic priorities and theory of change.

Components of the situation analysis

Contextual analysis
→ Examines the socio-economic, legal, institutional and political environment and analyses stakeholders

Population planning figures
→ Project the numbers and types of forcibly displaced and stateless persons, as well as their movement in the country over the next years

Protection and solutions analysis
→ Assesses the protetion and solutions needs, gaps and opportunities for forcibly displaced and stateless persons

Planning scenario
→ Articulates assumptions for the strategy based on the analysis

The situation analysis is informed by assessments that are carried out throughout the implementation period, including joint, multi-sectoral, and in-depth participatory assessment (see PLAN – Section 1).

> **KEEP IN MIND**
> **Situation analyses** and **assessments** are different but closely linked. A situation analysis brings together, reviews and analyses existing data and information, including, but not limited to, assessments. An assessment can be conducted throughout the programming cycle, and its findings feed into the situation analysis, monitoring and other decision-making processes.

When possible and relevant, the analysis is harmonized with the joint and inter-sector analysis conducted for inter-agency plans such as Humanitarian Response Plans (HRPs), Refugee Response Plans (RRPs) and the Common Country Assessment (CCA) for the **United Nations Sustainable Development Cooperation Framework (UNSDCF)**.

Led by the planning coordinator, the multi-functional team (MFT) works collaboratively to compile the situation analysis. Operations consult with stakeholders, including host communities, humanitarian and development actors, government representatives, and civil society organizations when undertaking a situation analysis.

Joint synthesis and analysis

In analyzing the context and the protection and solution needs, operations bring together and review data and information on the different aspects described above. These include data from needs assessments, other studies and secondary data, as well as specific protection and solutions expertise to establish evidence and add depth to the data and information. By bringing this together, the operation can create an in-depth understanding of the specific gaps, challenges and opportunities for forcibly displaced and

stateless persons. Such an analysis also includes the identification of key agents of change and their sphere of influence.

Once the operation has pulled together the relevant data and information with some contextualization provided by protection and solutions personnel, it conducts a joint synthesis and analysis with the multi-functional team and, where relevant, external actors, to characterize the operational context and identify political and socio-economic trends and patterns of conflict and displacement, and how these might affect the numbers of people we work for and with, major protection and solutions needs, gaps, and opportunities, and emerging priority issues. The joint synthesis and analysis aim to create a common, and cross-sectoral understanding of the major drivers that shape the context, and the specific protection and solutions needs, gaps and opportunities. Together with the population planning figures, they form the basis for the planning scenario and influence the development of a vision.

Joint synthesis and analysis: guiding questions

Confirming findings →	To what extent do the findings reflect the reality on the ground? Can we confirm unexpected patterns, trends and distributions in the data that seem dubious?
Contextualising findings →	How do the findings from different studies and assessments relate to the contextual data? Do the findings overlap or contradict each other? Do forcibly displaced and stateless persons affirm the findings?
Interpreting findings →	What key messages can we derive from the findings that will help us make the right decisions, e.g. for prioritising interventions, supporting policy development or fundraising?

KEEP IN MIND

- **Do not focus on collecting new data.** The situation analysis is about bringing existing data together and identifying data gaps.
- **Prepare well.** Be clear on roles, responsibilities and timelines to keep the process moving.
- **Do not rush the analysis.** A good analysis requires time and preparation.
- **Consider different sources.** Review all available information directly provided by forcibly displaced and stateless persons.
- **Do not stop at the sectoral level.** A quality situation analysis considers patterns and themes across sectors.
- **Document the sources of data.** This will help colleagues in the future to track data.
- **Communicate the findings** of the analysis as widely as possible.
- **Do not forget** that the situation analysis will inform the priority issues of the strategy.
- **Build on existing analysis** such as the UN common country assessments.
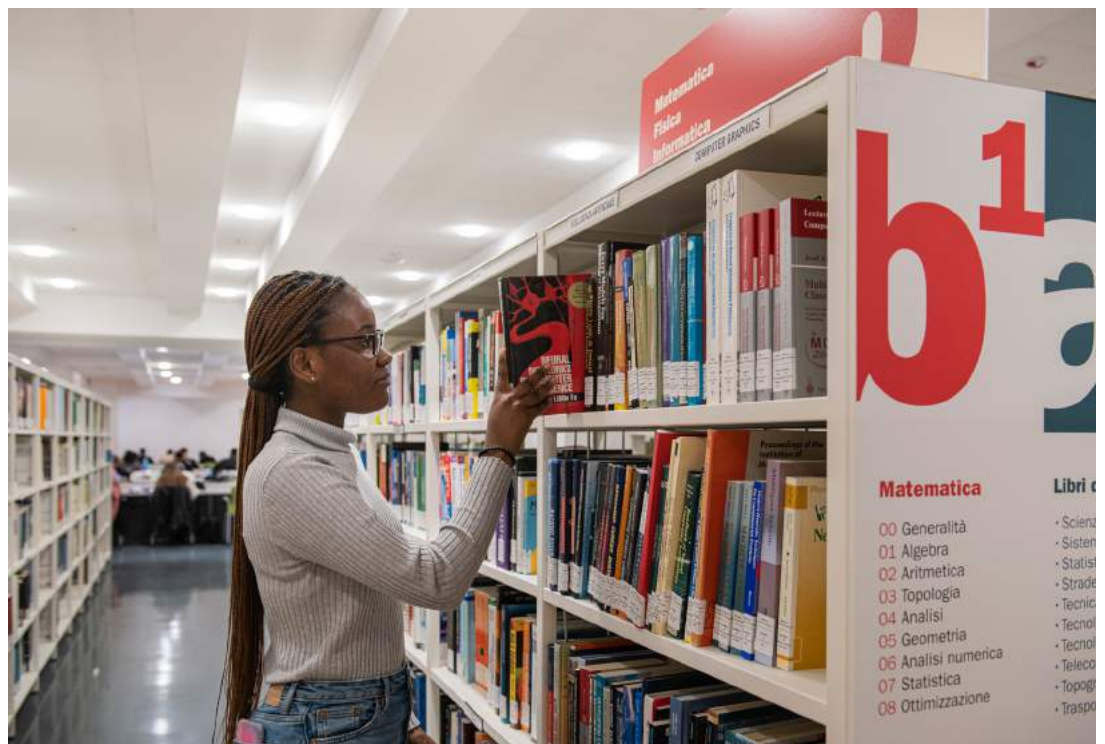
Bernice Kula-Kula, a refugee from the Democratic Republic of the Congo and a master's student at the University of Cagliari, Italy, consults a book in the university library.

Credit photo: © UNHCR/Agnese Morganti

Contextual analysis

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3.2

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Contextual analysis examines the context of a country at the macro-level and looks at the general trends in terms of political and institutional arrangements, and socio-cultural, economic, technological, security and environmental factors that shape the current situation of forced displacement and statelessness. Operations analyse the broader protection environment here (guidance on a detailed protection analysis is the Protection and solutions analysis below). The key guiding questions for contextual analysis include:

(?) WHAT IS THE SOCIO-ECONOMIC, SECURITY AND INSTITUTIONAL CONTEXT AFFECTING FORCIBLY DISPLACED AND STATELESS PERSONS IN THE COUNTRY?

(?) IN WHAT WAY IS THIS CONTEXT ENABLING PROTECTION AND SOLUTIONS FOR FORCIBLY DISPLACED AND STATELESS PERSONS?

Much of the data to be used for the contextual analysis is usually available through external sources, including publicly available country information. However, the analysis also includes types of forcibly displaced and stateless persons, population movements, displacement or return patterns, statelessness and their effects on the environment, governance, infrastructure, services and social cohesion. Operations may also analyse the causes of displacement and the situations of countries of origin.

The analysis reviews the roles of UNHCR and others, including the challenges of implementing the **Global**

Compact on Refugees and other pledges made at the **Global Refugee Forum**. It includes mapping local, national and UN-led assessments, and planning and monitoring processes such as the UNSDCF, the HRP and/or the RRP. Operations also consider factors that influence the operational environment for the delivery of protection and solutions (e.g., national labour costs and availability, logistical environment and costs etc.).

The MFT, led by the planning coordinator, undertakes the contextual analysis.

Stakeholder analysis

One of the key elements in the contextual analysis is a stakeholder analysis. This helps operations identify those who drive necessary changes and those who can influence outcomes and impacts.

A stakeholder analysis is a collaborative exercise that identifies the key stakeholders and their capacity and degree of engagement in the protection and solutions for forcibly displaced and stateless persons. It informs the overall engagement approach and the decisions on engaging priority stakeholders and supports UNHCR in investing in partnerships. The key question is:

(?) WHO ARE THE MAIN STAKEHOLDERS, AND WHAT ARE THEIR INTERESTS, POWER, LEVERAGE AND CAPACITY TO INFLUENCE THE PROVISION OF PROTECTION AND SOLUTIONS TO FORCIBLY DISPLACED AND STATELESS PERSONS?

The stakeholder analysis can start early in the strategy development process and be refined throughout this process as strategic priorities become clear.

The stakeholder analysis maps:

- Existing and potential partners.
- Forcibly displaced and stateless communities and groups within them.
- Host government(s).
- Donors.
- Civil society organizations (women, youth, persons with disabilities, LGBTQIA+, and others).
- Organizations led by forcibly displaced and stateless persons.
- Academia.
- Public and private sector.
- Other stakeholders from the human rights and humanitarian and development spheres.

When mapping stakeholders, operations can use existing information, such as "the 3Ws" (why, what and who) for inter-agency coordination or the **UN Partner Portal (UNPP)**.

An operation examines the stakeholders in terms of their power, leverage, interests and capacity to contribute to or deliver protection and solutions for forcibly displaced and stateless persons. Based on this analysis, it identifies stakeholders that have the most potential to make the desired changes (key agents of change) at the local, national, regional and international levels, as well as those who have influence. It analyses the interests of stakeholders and how to engage with them. It is also important to map stakeholders that have a strong influence over the operational context but may have objectives that are contrary to UNHCR's vision. The stakeholder analysis can be developed with the use of specific analysis tools, such as the "**sphere of influence**".

Based on the information gathered, operations assess the likely impact of stakeholders on the delivery of protection and solutions to forcibly displaced and stateless persons (positive, negative or unknown). They identify stakeholders to prioritize for a partnership or strategic alliance, considering key agents of change with medium to high influence on protection and solutions.

Types of stakeholders and UNHCR engagement

Power and leverage	Interest	Capacity	Engagement
High	High	High	The stakeholder is most likely to become a partner. It may be an organization, decision-maker or opinion leader.
High	High	Low	The stakeholder is supported with capacity development and resources.
Low	High	Low/high	The stakeholder is kept informed. It might form a coalition and lobby with UNHCR to influence change.
High	Low	High	The stakeholder is kept informed. It can influence key audiences and allies. UNHCR is kept abreast of its positions and activities and tries to reduce any negative influence by engaging with actors who exercise influence on the stakeholder.

a. **Power and leverage** measure the influence a stakeholder has over the change, and to what degree they can help to achieve or to block it.
b. **Interest** measures to what degree the stakeholder is affected by and invested in these intended changes.
c. **Capacity** can include resources, skills and assets, as well as the possibility to expand presence in targeted locations or to integrate forcibly displaced and stateless persons in programmes and policies.

Lisa (not her real name) has received UNHCR's support since her arrival in Guatemala. When she decided to open a hair salon in Puerto Barrios, UNHCR assisted her with the business plan, finance training, stylist certification and seed capital.

Credit photo: © UNHCR/Victor Sánchez Mejía

Population planning figures

3.3

The population planning figures (PPFs) capture the estimated number and characteristics of populations for the coming years during the multi-year strategy. They form an integral part of UNHCR's formal programme and budgetary submission to the Executive Committee and are of interest to UNHCR's government counter-parts, donors and other stakeholders. They are a key reference for defining population coverage per results statement later in the strategic planning process.

Bureaux and headquarters divisions and entities do not report on the population planning figures.

Overview of population planning figures

Operation type	Country coverage	Population planning figures	Specific planning figures	Annual Statistical Report
Country operation	By country	Mandatory	Optional	Mandatory
Multi-country Office (MCO)	By country covered under the MCO	• Mandatory for countries with a light country plan under the MCO • Optional for other countries under the MCO	Optional	Mandatory

The key questions to define the PPFs are:

(?) **WHO ARE THE FORCIBLY DISPLACED AND STATELESS PERSONS THAT UNHCR NEEDS TO ENGAGE WITH?**

(?) **HOW MANY ARE CURRENTLY IN THE COUNTRY AND HOW MANY ARE EXPECTED TO BE PRESENT THERE OVER THE MULTI-YEAR PLAN PERIOD?**

(?) **HOW MANY OF THOSE PEOPLE IS UNHCR CURRENTLY ASSISTING AND INTENDING TO ASSIST OVER THE MULTI-YEAR PLAN PERIOD?**

The country operation defines the population types that are present in the country:

- **Refugees and asylum-seekers.** This includes refugees, asylum-seekers, persons in refugee-like situations and others in need of international protection, under the UNHCR Annual Statistical Reports (ASR).
- **Stateless persons.**
- **Internally displaced persons (IDPs).** This includes IDPs and persons in IDP-like situations under the ASR.
- **Returnees.** This includes refugee returnees and returned IDPs under the ASR.
- **Host communities.** This is where there is a Comprehensive Refugee Response Framework and a programme focusing on communities hosting displaced and stateless persons.
- **Others of concern.**

Each population type contains two components:

a. **The estimated total number of people that UNHCR expects to be in the country** at the end of each planning year (except for returnees where the total number during the year is calculated). This is adjusted throughout the strategy to align with operational needs. In the inter-agency context, this figure is known as "population affected".

b. **The total number of people UNHCR aims to assist** by the end of each planning year for the strategy period. Under "assisted", operations count a range of support activities provided by UNHCR in line with the following three-level approach:

i. Assistance to individuals/families.
ii. Assistance to communities.
iii. Capacity-building and advocacy type of activities. This figure is known as the "population in need" in the inter-agency context.

The operation also presents the three major countries of origin for the relevant population types. All other countries of origin are combined into the field marked "various".

Population Planning Figures by Population Type

Population Type (statistical)	Country of Origin	Total 2024	Assisted 2024	Total 2025	Assisted 2025	Total 2026	Assisted 2026	Total 2027	Assisted 2027
Refugees									
Asylum-seekers									
Persons in refugee-like situations									
Others in need of international protection									
Internally displaced persons									
Persons in IDP-like situations									
Returned refugees									
Returned IDPs									
Stateless									
Others of concern									
Host communities									

In a country where UNHCR provides specific support on reintegration, resettlement, return and naturalization, more details on these populations can be defined in the **specific planning figures (SPFs)**. The SPFs provide information on the subsets of populations such as the expected number of voluntary repatriations, resettlement departures or arrivals, and naturalizations.

The operation uses the ASRs and Mid-Year Statistical Reports (MYSR), the Orion platform and the Global Data Service's forecast of refugee and asylum-seeker figures by country as starting points for developing the PPFs. The operation defines the PPF in parallel with the ASR population data from the previous year to ensure that the final end-of-year population reported in the ASR is coherent with the population numbers and profiles in the coming years.

KEEP IN MIND
Population planning figures:

- Reflect demographic factors and assumptions about the evolving context, including the changes in populations and availability of solutions (e.g. local integration, voluntary repatriation, etc.).
- Are reviewed annually, updated based on changes in the context, and need to be coherent across the years of the strategy.
- Are discussed with host government authorities at an early stage of the planning and, where possible, align with inter-agency and UN planning figures.
- May require consultations with other UNHCR operations in neighbouring countries and countries of origin.
- Are different from the population coverage requirements for results statements (see PLAN – Section 5).

Protection and solutions analysis

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The protection and solutions analysis assesses the achievements and gaps related to the rights and needs of forcibly displaced and stateless persons in each context. It examines the current situation and likely future developments, focusing on risks, opportunities and challenges based on age, gender, disability, and other aspects of diversity.

The process of defining the population planning figures captures not only the total number of forcibly displaced and stateless persons, but also key information such as their age, gender, location, origin, ethnicity, disability and other aspects of diversity. The protection and solutions analysis **starts with the summary of the population analysis**, which answers the following question:

> **? WHAT ARE THE KEY CHARACTERISTICS AND TRENDS OF FORCIBLY DISPLACED AND STATELESS PERSONS AND THE COMMUNITIES THAT HOST THEM, INCLUDING THEIR AGE, GENDER, OTHER ASPECTS OF DIVERSITY, COUNTRIES OF ORIGIN, ETHNICITY, PROFESSIONS, EDUCATION AND SOCIO-ECONOMIC PROFILES?**

The country operation analyses protection and solutions for all relevant population groups with reference to the contextual and stakeholder analysis. In analysing the achievements, gaps and challenges, country operations are guided by the following questions:

> **? WHAT IS THE CURRENT SOCIAL AND LEGAL ENVIRONMENT IN THE COUNTRY FOR FORCIBLY DISPLACED AND STATELESS PERSONS?**

> **? WHAT RISKS AND DEPRIVATION OF RIGHTS ARE FORCIBLY DISPLACED AND STATELESS PERSONS FACING?**

> **? WHAT ARE THE CURRENT NEEDS, CHALLENGES AND OPPORTUNITIES FOR PROGRESSING TOWARDS POSITIVE CHANGES IN PROTECTION AND SOLUTIONS FOR FORCIBLY DISPLACED AND STATELESS PERSONS?**

The four impact areas of UNHCR's results framework provide a structure for the protection and solutions analysis that can support the further steps in the development of the strategy. Operations also refer to impact, outcome and output indicators as some of them offer data for the protection and solutions analysis.

When exploring the protection and solutions situation, country operations systematically reflect on lessons learned on particular areas of intervention in the past years of their strategy. These lessons learned can inform the final findings of the situation analysis and the strategic priorities. In the Monitoring and Evaluation Plan of the strategy, operations summarise their experience and lessons learned.

The protection and solutions analysis is supported by UNHCR's core impact indicators. Tracking and analysing the core impact indicators over time provides insights on changes in the protection and solutions for forcibly displaced and stateless persons in the country. Operations can use the impact and outcome indicator data to substantiate their protection and solutions analysis, in addition to other relevant context-related indicators defined by the country operation. See PLAN – Section 5 on how to configure core impact indicators.

Planning scenario

Each multi-year strategy has a planning scenario. The planning scenario defines the major assumptions that underpin the strategy. It analyses the expected evolution in the country context, legal and policy environment, population trends and engagement of stakeholders over the strategy duration.

Operations formulate the planning scenario at the end of the situation analysis process based on the contextual, stakeholder and protection and solutions analysis. They may consider several scenarios and analyze the implications of diverse trends. At the end of the process, it is important that the operations settle on a single set of assumptions that form the basis for the development of the vision, strategic priorities and the theory of change.

Operations may consider the following questions when developing their scenario:

? WHAT IS THE LIKELY SCENARIO FOR THE COUNTRY CONTEXT, POPULATION MOVEMENTS AND DEMOGRAPHIC CHANGES OF FORCIBLY DISPLACED AND STATELESS PERSONS OVER THE STRATEGY PERIOD?

? WHAT IS THE FORECAST FOR PROTECTION AND SOLUTIONS OPPORTUNITIES, INCLUDING THE PROTECTION ENVIRONMENT IN THE COUNTRY OF ASYLUM, THE SITUATION IN THE COUNTRY OF ORIGIN, AND RESETTLEMENT AND COMPLEMENTARY PATHWAYS?

? WHAT ARE THE ASSUMPTIONS ABOUT THE CHANGES IN THE ROLE OF STAKEHOLDERS AND UNHCR RELATED TO PROTECTION AND SOLUTIONS?

Some assumptions, such as the projections of population movements over the strategy period, may be sensitive and are to be discussed with the host government and other stakeholders. The operations may benefit from other external and inter-agency scenario planning processes undertaken in the country (e.g. UNSDCF or HRP). Considering the implications that certain assumptions and population trends may have for multiple UNHCR country operations in a region, it is important to agree on the assumptions affecting several countries in a region or a situation.

The planning scenario is developed as part of the situation analysis and refined during the theory of change process by discussing and reviewing the assumptions.

Once the work on the planning scenario is well developed, operations focus on their vision, strategic priorities and theory of change. During the theory of change formulation, operations may modify or add new assumptions. These can help to adjust the planning scenario before it is finalized.

PLAN – Section 4
Vision, Strategic Priorities and the Theory of Change
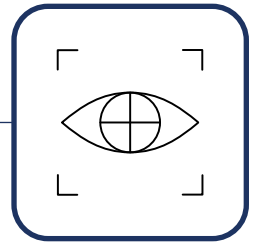
Mohamed Ag Ibrahima is a member of the Mbera Fire Brigade, which comprises some 200 active refugee members fighting bushfires in the Mbera refugee camp in Mauritania.

Credit photo: © UNHCR/Colin Delfosse

Vision, strategic priorities and the theory of change

4.1

Key steps in developing a multi-year strategy

1. Situation analysis	→ Consolidation and review of evidence (assessment, survey, etc.)
	→ Joint analysis of situation, mapping of stakeholders and identification of key issues that need to be addressed
2. Vision, strategic priorities and theory of change	→ **Development of the vision and strategic priorities**
	→ **Problem-cause analysis**
	→ **Development of change pathways**
3. Multi-year results	→ Development of the multi-year results framework
4. Monitoring and evaluation plan	→ Definition of monitoring and evaluation priorities and activities
5. Resource and management plan	→ Identification of required resource needs and management structures

The vision, strategic priorities and theory of change are defined at the outset of the strategic planning phase and follow from a well-developed situation analysis and planning scenario. They set the direction of the strategy and guide the overall scope of UNHCR's engagement in a given context.

- The **vision** is a high-level overview of the positive changes UNHCR seeks to contribute to the fulfilment of rights of forcibly displaced and stateless persons in a country operation, within a region (multi-country offices), or across thematic areas of work (bureaux and headquarters divisions and entities).
- **Strategic priorities** are those issues where UNHCR needs to play a critical role for achieving the vision.
- The **theory of change** is a tool to identify how the vision can be logically achieved through the strategic priorities. It breaks the vision into a change process.

The leadership of the representative or director (plan owner) is essential for presenting a compelling and evidence-based vision with strategic priorities.

The planning coordinator, working closely with the representative and the multi-functional team (MFT), organizes a process to develop a theory of change for each strategic priority in support of the vision. Operations may involve external stakeholders in this process if relevant.

Intrinsic to the process of developing the vision, strategic priorities and theory of change are the age, gender and diversity considerations.

Formulating a vision

All operations formulate a vision to anchor their strategy. The vision is a central element that outlines the overarching attainment of protection and solutions for forcibly displaced and stateless persons. It is formulated as a short vision statement and it presents how the situation of forcibly displaced and stateless persons will be transformed in the next three to five years with the involvement of UNHCR and its partners.

A vision statement answers the question:

? **WHAT SHOULD THE PROTECTION AND SOLUTIONS SITUATION OF FORCIBLY DISPLACED AND STATELESS PERSONS LOOK LIKE IN THE FUTURE?**

An operation can set a vision that goes beyond the duration of the multi-year strategy since, in many contexts, structural changes to the protection and solutions situation will take longer to materialize. At the same time, the vision needs to be defined in a way that is specific enough to relate to the priorities of the new strategy. The vision statement does not include details on how to achieve it, as this is defined when developing a theory of change.

The vision of a UNHCR strategy aligns with the UNHCR Strategic Directions 2022-2026, the strategic plans for the eight focus areas, and the objectives of the **Global Compact on Refugees**. The vision also aligns to national plans that are relevant for forcibly displaced and stateless persons, such as government-led national or area-specific development planning processes, UN planning frameworks including the United Nations Sustainable Development Cooper-

ation Framework (UNSDCF), Humanitarian Response Plans (HRPs), and Refugee Response Plans (RRPs).

The vision is informed by evidence from the situation analysis, results and lessons learned from previous strategies and partners, and consultations with relevant stakeholders including forcibly displaced and stateless persons.

The representative leads the creation of the vision, supported by the senior management of the operation, the planning coordinator and the MFT. It is important to create strong ownership of the team around the vision early on in the process so that it can guide the strategic planning and implementation.

KEEP IN MIND
When developing the vision:

- **Center the vision** around the enjoyment of protection and solutions rights of forcibly displaced and stateless persons. A good vision statement will be clear about the desired change for affected communities.
- **Keep it short.** A typical vision statement is brief and succinct.
- **Think long-term.** The key to a good vision statement is to think long-term.
- **Don't be too specific.** A specific vision is limiting, and it will not be applicable five years down the road.
- **Keep the language simple and easy to understand.** This will help communicate to external stakeholders.

Examples of vision statements

The UN Uganda Vision for 2030:

66 *A transformed inclusive Ugandan society where people have improved quality of life and resilience for sustainable development* 99

A sample vision statement from a UNHCR country operation:

66 *Increasing proportions of forcibly displaced and stateless persons belong to self-reliant, empowered and resilient communities, and are able to actively participate in, and benefit from, all aspects of their protection and durable solutions* 99

Nikuze Rachel (left) and her neighbours Tumusifu Marcelina and Shimiyimana Charlotte collect water at a water point in the Nakivale refugee settlement, Uganda. As a water user committee member, she helps to protect and care for the community water source.

Credit photo: © UNHCR/Esther Ruth Mbabazi

Identifying the strategic priorities

4.3

As part of the strategic planning process, the MFT, led by the representative and the planning coordinator, reviews the issues that are identified through the situation analysis and identifies no more than five strategic priorities to which UNHCR has strong relevance as part of the visioning exercise. This takes place before developing the theory of change.

The key question to ask when identifying the strategic priorities is:

? **WHAT ARE THE MAIN ISSUES THAT UNHCR AND OTHERS NEED TO TACKLE TO PROGRESSIVELY MOVE TOWARDS THE VISION?**

The following criteria and questions can help to identify the strategic priorities:

Criticality	What are the most urgent and critical problems and issues for forcibly displaced and stateless persons and host communities? What are the risks of inaction?
Mandate	Which problems/change areas are the most central and relevant to UNHCR's mandate and accountabilities?
Position:	Which problem/change area is (or could be) effectively addressed by another stakeholder?
Capacity:	Which problem/change area aligns with UNHCR's areas of comparative advantage (expertise, existing relationships, proven track record)?
Opportunities:	Which opportunities influence or promote the desired change in the short and medium term?
Lessons Learned:	What does internal and external evidence tells UNHCR about what works and what does not work?

The strategic priorities do:

- Relate to the rights that are denied or are not realized for forcibly displaced and stateless persons (e.g., the rights to basic services, asylum and legal identity).
- Express the most critical change required for achieving the vision.
- Speak to UNHCR's mandate and comparative advantage as well as the opportunities and lessons learned.
- Cover a maximum of five main areas of change.

They do not:

- Constitute interventions, activities, or modalities (e.g. cash-based interventions, capacity building, fundraising, working with development actors).
- Express priorities linked to the operating level (OL) resources.
- List the whole range of issues that forcibly displaced and stateless persons face.

An operation can conduct a joint review with partners and other relevant stakeholders to identify the strategic priorities.

- Aims to reach **a consensus on the priority problems** faced by forcibly displaced and stateless persons to whom UNHCR can provide services.
- Serves to accelerate **stakeholder support for national priorities** that advance protection and solutions, including pledges made in the context of the Global Refugee Forum.
- Is informed by indicator data and other **evidence**.
- Is **locally defined** following discussions, workshops and other forms of dialogue.
- Can replace the **Strategic Moment of Reflection** during a particular planning year (see SHOW – Section 1).
- Has a **flexible format**.

The strategic priorities are the basis for the theory of change and are developed into the impact statements of the strategy. Each priority is examined during the theory of change process which also identifies if a priority is better formulated as an outcome in the multi-year strategy.

UNHCR and partners meet clan leaders from Mirqaan, Ethiopia, to discuss how to best respond to the needs of Somali refugees and their hosts.

Credit photo: © UNHCR/Diana Diaz

Developing a theory of change

Theory of change

After the strategic vision is set and the priorities are identified, operations develop the theory of change. It defines what changes are required to address the strategic priorities, and how these changes can be achieved, laying the basis for the results framework. The theory of change is a strategic planning tool, starting with problem and cause analysis and establishing the change pathways which are then summarized in a write-up and a visual graph in COMPASS. Developing the theory of change is mandatory for country operations and multi-country offices and is strongly encouraged for bureaux and headquarters divisions and entities.

The key questions for the theory of change are:

? **WHAT ARE THE UNDERLYING CAUSES OF EACH STRATEGIC PRIORITY ISSUE?**

? **WHAT NEEDS TO CHANGE TO RESOLVE THE ISSUE - HOW, BY WHOM, AND BY WHEN?**

? **WHAT ARE THE RISKS AND ASSUMPTIONS?**

The development of a theory of change is a consultative and participatory process, with facilitated group discussions led by the planning coordinator, and with strong leadership and direction from the representative, senior management team, and results managers.

The operation includes or engages external stakeholders in the theory of change process to ensure their participation and contribution. The format and timing of the stakeholder engagement are determined by each operation based on the context. Consultation with external stakeholders fosters an understanding of what UNHCR plans to do in collaboration with partners and validates the logic of the theory of change. The contributions of external stakeholders can have a profound impact on the desired change and can inform UNHCR's prioritization.

In the theory of change process, operations further analyse their assumptions, risks and opportunities. The risks and opportunities identified form part of the risk management narrative (see PLAN – Section 7).

The theory of change is most useful when it produces a comprehensive picture illustrating how change happens. It is not developed based on the idea that "if more resources are available, then partners will do 'x'".

Conduct a problem-cause analysis

The purpose of conducting a problem-cause analysis is to further analyze the strategic priorities identified during the visioning and understand the causes behind each problem. Such an analysis is necessary to determine the high-, medium- and low-level changes that are needed to address the challenges and problems.

The steps for a problem-cause analysis are:

1. **Formulate a clear problem statement for each strategic priority.** The problem statement can be at the level of rights or institutions and systems. A concise problem statement is specific in stating what/who (e.g., institution, system, community, people) is posing a problem, and in what way forcibly displaced and stateless persons are affected.

2. **Identify the causes of each problem.** A problem can have several causes, and several causes may lead to the same problem. For each problem, ask "why and why again", considering

   - Why does this problem exist?
   - Which causes (e.g., attitudes, behaviours, system, structures, etc.) need to be changed or transformed?
   - What are the age, gender and diversity dimensions of the causes?
   - Who can change/transform the problems for the better (i.e. who are the agents of change)? Who can have a substantive positive influence?
   - What is UNHCR's role in addressing the causes and what influence can it exert?

Operations may use a tool for this analysis if helpful. Examples for tools include a problem tree, an iceberg analysis and a fishbone diagram.

Example

Problem statement:

> *60,000 refugees and 6,000 stateless persons (over 60% of whom are women and children) in the country do not have access to most services because they do not have legal identity documents.*

Causes:

- The national procedures for issuing identity documents to refugees and stateless persons are lengthy and complex.
- The financial and human resources of the national office dedicated to issuing legal identity documents are not sufficient to promptly process a large number of requests.
- Government registration is delayed which leads to many refugees not having the necessary pre-conditions for requesting legally recognized documents.
- National legislation does not allow issuing legally recognized documents to stateless children born outside the country.
- Refugees and stateless persons are not aware of the process to apply for the necessary legal identity documents.

Identify the change pathways

The change pathways define a series of forward-looking changes that address the problems and causes. For each strategic priority, the operation maps out the different levels of change that are necessary to achieve the identified strategic priority by using the if/then logic: If/when "scenario X" happens, then "Y" will change positively.

For the identification of change pathways, operations do not identify "SMART results" but rather reflect on all the different changes needed to take place to achieve the strategic priority and therefore the vision. When developing the results framework, the changes are translated into impacts, outcomes and outputs.

Using stakeholder mapping, the operation identifies the stakeholders that are best placed to bring about changes at different levels (agents of change), and which changes UNHCR will tackle based on its comparative advantage, mandate and the criticality of the changes. This step informs the operation's partnership and stakeholder engagement and allows UNHCR to further refine its role and contribution.

Operations analyse if the required changes are related to:

a. The enabling environment (such as legal and policy frameworks and national institution set-up).
b. The provision of protection and solutions institutions (such as availability of adequate services, equitable access, capacity, knowledge and attitude of staff in national/public institutions and other service providers).
c. The behavior and capability of forcibly displaced and stateless persons (such as their ability to speak the local language or pay for the service).

Operations identify the key assumptions related to the desired changes and the engagement of stakeholders. These will help fine-tune the planning scenario of the strategy (See PLAN – Section 3: 3.5 Planning scenario). If assumptions lead to a fundamental rethink of the strategy and the theory of change, it means that the operations need to reformulate the strategy or the theory of change themselves.

Examples of assumptions

> *A large proportion of the population will return to their country of origin in the next two years.*

> *Development partner funds for reconstruction will be secured in the coming three years.*

> *Political leaders will continue to enforce key asylum laws.*

Check your assumptions

- Are they beyond the control of the operation?
- Have they been verified against available knowledge and evidence?
- Do they raise questions that should have been clarified earlier?
- Could they become factual by implementing a pilot?
- Are they manageable by adding activities and results?
- Do they require a rethinking of the strategy?

Review the theory of change

Once the operation has finalized the problem-cause analysis and change pathways, it is helpful to review whether the change pathway is adequately responding to the situation analysis and the problem-cause analysis. This assessment could include a peer review and/or verification with external actors.

Ask these questions:

- Is the direction/impact of the theory of change clear?
- Do the lower-level changes lead to the impact and the vision? Does the "if/then" logic make sense?
- Are the agents of change clearly identified?
- Do the changes address the root causes of the problems?
- Are age, gender and diversity considerations embedded?
- Are the prioritization decisions clear? Is it clear which immediate changes UNHCR will prioritize?
- Is it clear which changes we want other stakeholders to enact?
- Does it speak to UNHCR's mandate and comparative advantage?
- Are the assumptions clearly expressed? Are there implicit assumptions? Are there assumptions that require a redesign?
- Are assumptions based on evidence?

Through the theory of change process, operations:

- Identify the key problems and agent(s) of change (e.g., there is no functional asylum policies and the government is the key agent of change).
- Identify the desired changes and action to be undertaken (e.g. the government introduces an actionable asylum policy in line with international standards).
- Identify which changes can be best achieved through advocacy interventions. (e.g., UNHCR can advocate with the government for amendments of the asylum policy).

The theory of change is the starting point for advocacy planning as it will help to inspire an integrated response, identify the most strategic points of engagement, and use UNHCR's limited resources in the most efficient way possible.

Kismat Ara, 21, a staff nurse, poses with her colleague in the Children's Ward at Bradford Royal Infirmary. She belongs to the Rohingya ethnic group and was resettled to Bradford, United Kingdom, with her family in 2009 from Cox's Bazar, Bangladesh. In 2023, she graduated from the University of Bradford with a degree in Child Nursing.

Credit photo: © UNHCR/Andrew Testa

Articulating age, gender and diversity considerations

4.5

Theory of change

In line with the **UNHCR Policy on Age, Gender and Diversity (AGD)**, an operation articulates how the strategic priorities include AGD considerations as part of the vision, strategic priorities and theory of change. These considerations guide the overall strategy and inform the results framework.

The considerations are based on the AGD dimensions identified in the situation analysis and the theory of change, including inequalities, discrimination, exclusion, and being at risk because of one's age, gender and other diversity characteristics. Operations explicitly explain the measures to address challenges stemming from the AGD dimensions in their strategy. They describe activities and actions to ensure the meaningful participation of forcibly displaced and stateless persons and host communities in informing programmes and achieving results.

The key questions for ADG considerations are:

? **WHAT ARE THE MEASURES IN THE STRATEGY FOR ADDRESSING PRIORITIES, CHALLENGES AND BARRIERS EXPRESSED BY THOSE WITH SPECIFIC AGD CHARACTERISTICS IN THE FORCIBLY DISPLACED AND STATELESS COMMUNITIES?**

? **HOW DO THESE MEASURES ENSURE THAT NO ONE IS LEFT BEHIND?**

? **IN WHAT WAY, INCLUDING PARTICIPATORY METHODOLOGIES AND FEEDBACK MECHANISMS, DO FORCIBLY DISPLACED AND STATELESS PERSONS OF DIVERSE AGD CHARACTERISTICS PARTICIPATE IN CONSULTATIONS, PROGRAMMES AND DECISION-MAKING PROCESSES THAT AFFECT THEM?**

PLAN - Section 5
Multi-Year Results Framework
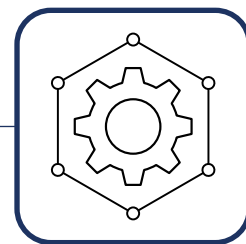
Tagan Gomet and other Ivoirian returnees walk from the Buutuo transit camp to the Ivorian border after having spent a decade in Liberia.

**Credit photo:** © UNHCR/Colin Delfosse

UNHCR's results architecture

UNHCR distinguishes between the global results framework and context-specific results framework:

- The global results framework aggregates, analyses and presents results and resources globally.
- Context-specific results frameworks are defined by each operation in collaboration with the partners. Elements of the context-specific results are tagged to relevant global areas to allow the aggregation of results and resources.

Through these two frameworks, UNHCR strikes a balance between strategies that are relevant in each context and the ability to consolidate and present results and resources globally. Therefore, each context-specific results framework is linked to the global results framework.

UNHCR differentiates between three levels of results that guide the global and context-specific results frameworks:
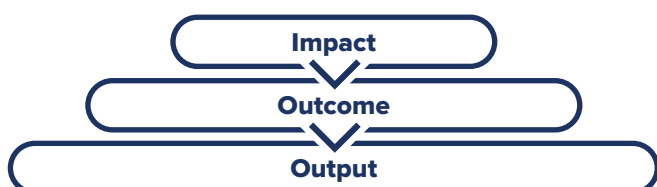
- **Impact:** Changes in the lives of forcibly displaced and stateless persons, collective changes involving governments, UNHCR and other actors, emphasizing UNHCR's comparative advantage and contribution to outcomes and outputs.
- **Outcome:** Changes in institutional and behavioural capacities achieved with other actors, where UNHCR makes considerable contributions.
- **Output:** Changes in individual skills, capacities, services and products brought about by UNHCR's direct action (either through direct implementation or through funded partnerships).

Key steps in developing a multi-year strategy

Step	
1. Situation analysis	→ Consolidation and review of evidence (assessment, survey, etc.)
	→ Joint analysis of situation, mapping of stakeholders and identification of key issues that need to be addressed
2. Vision, strategic priorities and theory of change	→ Development of the vision and strategic priorities
	→ Problem-cause analysis
	→ Development of change pathways
3. Multi-year results	→ **Development of the multi-year results framework**
4. Monitoring and evaluation plan	→ Definition of monitoring and evaluation priorities and activities
5. Resource and management plan	→ Identification of required resource needs and management structures

UNHCR's global results framework

The global results framework reflects the UNHCR Strategic Directions 2022-2026. It comprises four impact areas, sixteen outcome areas and five enabling areas, representing UNHCR's mandate and areas of work.

UNHCR's global results framework aims to:

- Align work around key areas that translate UNHCR's mandate and global commitments for forcibly displaced and stateless persons.
- Bring results and budgets together for regional and global analysis and enable coherent monitoring and reporting on the global results over time.
- Describe UNHCR's contribution to the achievement of the **Global Compact on Refugees (GCR)** and the **Sustainable Development Goals (SDGs)**.
- Provide an organizational framework for planning, budgeting, monitoring and reporting that can be applied to all contexts and types of interventions.
- Operationalize the vision of a human rights approach as a driver for all results.

The global results framework includes a set of core impact, outcome and output indicators that measure UNHCR's contribution to the changes in the lives of forcibly displaced and stateless persons across countries, allowing for the global presentation of results.

There are no global output areas because outputs are context-specific deliverables.

See the **Global Compact on Refugees**.

Global impact areas – Protect, Respond, Empower and Solve

The four impact areas are Protect, Respond, Empower and Solve. They capture the long-term "big picture" changes in the lives of forcibly displaced and stateless persons that UNHCR seeks to contribute to, together with other stakeholders. They represent four out of five of the UNHCR Strategic Directions. The fifth area, Include, cuts across all four impact areas and outcome areas.

Impact Area 1 – Attaining favourable protection environments (PROTECT)

- Intended changes in the enjoyment of rights for forcibly displaced and stateless persons as a result of increasingly favourable protection conditions, including due to changes in law and policy in areas such as access to asylum, registration, status determination, documentation, human rights and provision of international protection.
- Changes can include preventing deteriorations.

Impact Area 2 – Achieving basic rights in safe environments (RESPOND)

- Intended changes in the well-being of forcibly displaced and stateless persons due to shifts in access, quality and coverage of basic services, particularly in humanitarian and emergency settings irrespective of whether these needs are met through humanitarian assistance, the inclusion into national service delivery, or other means.

Impact Area 3 – Empowering communities and achieving gender equality (EMPOWER)

- Intended changes in protection and solutions for forcibly displaced and stateless persons as a result of community empowerment, strengthened gender equality and increased livelihood opportunities.

Impact Area 4 – Securing solutions (SOLVE)

- Intended changes in the enjoyment of durable and alternative pathways to solutions for forcibly and stateless persons. This includes resettlement, voluntary return, naturalization, local integration, relocation for internally displaced persons (IDP) and complementary pathways

Sixteen global outcome areas

The 16 outcome areas represent UNHCR's key areas of work towards the achievement of rights for forcibly displaced and stateless persons. They are linked to the 2030 Agenda for Sustainable Development and the related **SDGs** which are aspirational long-term goals with the potential to transform the well-being of forcibly displaced and stateless persons.

Five global enabling areas

UNHCR's global results framework includes five enabling areas which encapsulate UNHCR's management work such as fundraising, supply, oversight, human resource management, policy development, support to governance bodies, information technology, operational support, learning and financial management. Enabling area 21 is reserved for the organizational executive leadership and oversight function at the headquarters level.

South Sudanese refugee and DAFI scholar Monicah, 25, features on the cover of the students' association magazine at the University of Nairobi, Kenya. The third-year law undergraduate is the first refugee president of the association.

Credit photo: © UNHCR/Anthony Karumba

Developing the context-specific results framework

5.3

The context-specific results framework

The context-specific results framework is derived from the theory of change in each operation and captures a clear and manageable set of results to be achieved through UNHCR's direct and catalytic roles in that context. Operations start developing their contextual results framework once the theory of change process is in its final stages. The change pathways identified in the theory of change are translated into results chains using impact, outcome and output statements. Operations identify indicators and population coverage.

Context-specific results frameworks align with UNHCR's contributions to national, UN, or other planning frameworks, including the **United Nations Sustainable Development Cooperation Framework (UNSDCF)**, Humanitarian Response Plans (HRPs), Refugee Response Plans (RRPs), as relevant.

KEEP IN MIND

As a member of the United Nations Sustainable Development Group (UNSDG), UNHCR is committed to include forcibly displaced and stateless persons in development plans. The UNSDCF is the joint UN plan for development at country level. It is led by the Resident Coordinator and signed by the government. UNHCR operations engage in the development of the UNSDCF by contributing to the Common Country Analysis (CCA) and the formulation of the UNSDCF priorities and outcomes. Where possible, UNHCR operations link relevant impact statements related to development and resilience in their results framework to the UNSDCF outcomes and include the relevant UNHCR outputs into the joint UNSDCF workplan (using the organisational marker on UNSDCF to tag these outputs). They also engage in relevant UNSDCF results groups and report to UNINFO and on the UNSDG data portal.

Develop a results chain

Operations design the results chains in each results framework to clearly express how impacts, outcomes and outputs gradually and sequentially build on each other over time, to progressively lead towards the achievement of the strategy's vision.

Developing a results chain involves translating the intended changes outlined in the theory of change into a coherent sequence of results at impact, outcome, and output levels, i.e., outputs result in outcomes, and outcomes contribute to impacts. Outputs are within the control and management of UNHCR, and outcomes result from these outputs (in other words, the outputs should be necessary and mostly sufficient to achieve the outcomes). However, outcomes contribute to the impact, which is collective (in other words, the outcomes are necessary, but need not be entirely sufficient for the impact, and other actors would also be needed to contribute to the impact).

The chain is always logical, which means that there is an inherent logic between the impact, outcome, and output results statements. This logic, also known as the "if, then" logic, simply means that the outputs, taken together, should logically result in the outcome, and that the outcomes, taken together, should be needed to contribute to the impact (but may not be sufficient, as noted above). Additional statements related to enabling areas can be included in the results chain and are referred to as enabling statements at outcome and output levels.

To develop a results chain, the operation's multi-functional team (MFT) first considers which changes identified during the theory of change process correspond to the UNHCR's level of results. In this process, the operation may also consider further prioritizing results (see PLAN – Section 4 for the prioritization tool).

Secondly, the results managers and the MFT craft concise impact, outcome and output statements. An impact may require several outcomes, but an outcome cannot contribute to more than one impact statement. The same applies to the relationship between outcomes and outputs – an output cannot contribute to more than one outcome.

Finally, the planning coordinator and MFT verify the results chains.

The approved impact and outcome result statements are not expected to change by the time the details of the annual implementation are developed. If the impact statements need to be amended, the plan approver (bureau director or SET member) approves the changes.

Defining the population coverage

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5.4

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When formulating results statements, an operation defines who will benefit from each impact, outcome or output statement. Population coverage includes the number of people who will be supported, reached or assisted, and is broken down by population type and, if applicable, country of origin. The population coverage reflects the operations' targeting approach to delivering protection and solutions, including interventions such as cash and in-kind assistance. Results statements can encompass multiple population types, such as refugees, internally displaced persons, host communities and stateless persons residing in the same area.

Population coverage is not required for statements linked to enabling areas and is optional for multi-country offices covering several countries. It is also optional at the output level.

Population coverage is assessed for each results statement annually. During annual implementation planning, an operation validates and adjusts the proposed population coverage if significant changes in the population composition have occurred.

> **KEEP IN MIND**
>
> Look out for **possible pitfalls in population coverage**:
>
> - The population coverage for one statement should **not** exceed the population planning figures (PPF). For example, the population coverage for an education outcome must be within the PPF for relevant age groups of children.
> - The population coverage should **not** exceed the figures used in UN system-wide planning.
> - The population coverage needs to i**nclude** the population types in the results chain. For example, at the impact level, refugees and internally displaced persons appear as the population coverage, if they also appear under the outcome and output population coverages.
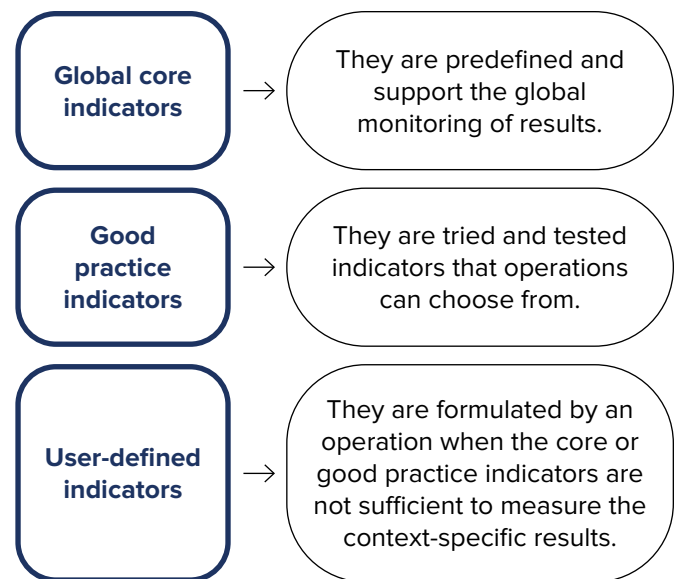
Identifying and using indicators

Operations use indicators to measure progress towards planned results in the results framework. Each result statement is measured using at least one indicator. Indicators are linked to UNHCR's levels of results:

- **Impact indicators** measure progress towards desired impact using a consistent data set on forcibly displaced and stateless persons over time.
- **Outcome indicators** assess progress against specific outcomes, capturing what UNHCR has achieved collectively with other actors.
- **Output indicators** assess progress against specified outputs, capturing what UNHCR has achieved directly or together with funded partners.
- **Enabling indicators** track how effectively and efficiently an operation meets key organizational objectives linked to UNHCR's enabling areas. They are management-related indicators that measure how well UNHCR is performing at the output or outcome level.

There are three different sets of indicators available for the strategy: core, good practice and user-defined. As a priority, a country operation uses mandatory core indicators which enable UNHCR to analyse and present a coherent set of results at a global level. If an operation decides to use additional indicators, it first selects those relevant from the good practice indicator list. User-defined indicators are only created when there is no suitable core or good practice indicator.

UNHCR's indicators

Global core indicators	→	They are predefined and support the global monitoring of results.
Good practice indicators	→	They are tried and tested indicators that operations can choose from.
User-defined indicators	→	They are formulated by an operation when the core or good practice indicators are not sufficient to measure the context-specific results.

Global core indicators

UNHCR has a set of standard core indicators that provide stakeholders with comparable and consistent data on the results achieved with UNHCR's support. They are UNHCR's flagship data on results and play a key role in UNHCR's external reporting, resource mobilization and advocacy. Once a year, the country-level results are published in the Annual Results Report of each operation (see SHOW – Section 2). The consolidated results are communicated in the **Global Report**.

The use of the core indicators is mandatory for all country operations. They do not apply to bureaux, and headquarters divisions and entities. For multi-country offices (MCO), each country under the MCO has core indicators that are specific to it.

> ### KEEP IN MIND
> Core indicators help to tell a compelling story about the protection and solutions for forcibly displaced and stateless persons and UNHCR's contribution. They are a global tool to communicate with member states, donors and other stakeholders that UNHCR wants to influence. Core indicators and good-quality data contribute to UNHCR's credibility.

The fourteen core impact indicators provide UNHCR with data to monitor the impact of the organization's protection and solutions across contexts and over a period of time. They do not cover all aspects of a global results area but capture changes for key protection and solution issues such as freedom of movement and the enjoyment of basic services. They facilitate standardized tracking of the context affecting forcibly displaced and stateless persons at the country, regional and global levels and provide consistent data to all stakeholders in a country. Measuring these core impact indicators contributes to the broader analysis of the situation using the situation analysis framework (see PLAN – Section 3). Core indicators cover population types for the entire country and are reported on once a year.

The thirty-six core outcome indicators are linked to UNHCR's operational areas of engagement. They provide UNHCR with data to measure the changes in the behaviour and institutional capacities to which it contributes jointly with other actors in areas linked to its operational role and comparative advantage. They are reported on once a year.

The twenty-four core output indicators provide data on the results of the interventions delivered by UNHCR and/or its funded partners and enable UNHCR to meet a variety of monitoring and reporting demands by donors. They reflect changes as a result of services and products, or changes in individual capacities. The indicators are grouped along the outcome areas of the global results framework. At the country level, core output indicators are part of a country's strategy and indicator framework and are reported on twice a year.

A set of core enabling indicators tracks organizational performance in key areas of UNHCR's work and is used for annual corporate reporting. Core enabling indicators are piloted in 2023/2024. They are reported by relevant headquarter entities and divisions only.

Good practice indicators

Operations can select good practice indicators to measure their results. Each result statement has at least one indicator. When a core indicator that is not already used by an operation adequately measures a result, operations are encouraged to use it. If not, operations may consider selecting an additional good practice one. Good practice (GP) indicators are available at all levels of results (impact, outcome and output), and for the global results areas.

Good practice indicators support quality results-based management by:

- Steering monitoring towards indicators that are tried and tested through UNHCR or inter-agency use.
- Saving time and resources needed for formulating and testing new indicators.
- Facilitating the presentation of UNHCR's contribution to results globally.

Example: impact, outcome and output indicators with baseline and targets

Indicator	Strategy baseline	Target year 1	Target Year 2	Target Year 3
Impact indicator:				
% of refugees and stateless persons with access to key services.	10% (stateless) 30% (refugees)	n/a	n/a	n/a
Outcome indicator:				
% of refugees and stateless persons with legally recognized identity documents.	10% (stateless) 30% (refugees)	10% (stateless) 30% (refugees)	10% (stateless) 30% (refugees)	10% (stateless) 30% (refugees)
Output indicator:				
Revised procedures are available.	n/a	Partially	Yes	Yes
# of government staff that assess that they are proficient in implementing the new procedure.	n/a	n/a	50	100

User-defined indicators

Operations create user-defined (UD) indicators to measure context-specific results. These indicators are developed when core or good practice indicators fail to adequately measure the results or when aligning indicators with country-level measures of achievement is deemed appropriate. User-defined indicators are specific to the context and are not intended for use beyond the specific country or region. During the formulation of indicators, operations consider the use of relevant country or situation-level indicators, including those linked to UN planning such as the UNSDCF, HRPs and RRPs, SDG targets, and other national monitoring frameworks.

User-defined indicators aim to:

- Monitor context-specific results for which no other core or good practice indicator is suitable.
- Track indicators agreed to in other multi-stakeholder settings or planning frameworks (e.g. UNSDCF, RRP and HRP).
- Adapt monitoring flexibly in each context.

	When to use it	Required data	Example
Number	For simple numbers	Simple value	• Number of people. • Number of training sessions. • Number of items delivered.
Percentage	For calculating a proportion	Numerator and denominator	• Proportion of asylum-seekers registered. • Proportion of forcibly displaced and stateless persons living in habitable and affordable housing.
Average	For calculating an average	Numerator and denominator	• Average number of litres of water per day. • Average m^2 per person.
Rate	For calculating a rate	Numerator and denominator	• Mortality rate. • Stunting rate. • Pupil-teacher ratio.
Text	For yes/no indicators and qualitative indicators with a scale	Numbered scale and text	• 1: No; 2: Partial; 3: Yes. • High – medium – low.

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Multi-Year Results Framework

Define the population types and the disaggregation for each indicator

Population types: Results indicators are specific to a population type to enable operations to monitor and report on results specific to a population type. Core indicators have centrally defined population types which operations contextualize based on the population types in the country.

Operations define the relevant population type for each indicator or indicate if an indicator is not specific to a population type. UNHCR uses six population types for population coverage and indicator disaggregation. The Annual Statistical Report and the population planning figures use more detailed categories (see table below).

Population types in UNHCR's planning and reporting

Annual Statistical Report (ASR)	Population planning figures (PPF)	Population coverage by results statements	Populations for indicator disaggregation
Refugees	Refugees	Refugees and asylum-seekers	Refugees and asylum-seekers
People in refugee-like situations	Persons in refugee-like situations		
Asylum-seekers	Asylum-seekers		
Others in need of international protection	Others in need of international protection		
Internally displaced persons	Internally displaced persons	Internally displaced persons	Internally displaced persons
Persons in IDP-like situations	Persons in IDP-like situations		
Returned refugees	Returned refugees	Returnees	Returnees
Returned IDPs	Returned IDPs		
Stateless persons	Stateless persons	Stateless persons	Stateless persons
Others of concern	Others of concern	Others of concern	Others of concern
Host communities	Host communities	Host communities	Host communities

Disaggregation of indicators: All country operations disaggregate core impact and outcome indicator data by age, gender, disability and other diversity considerations, in line with the UNHCR Policy on Age, Gender and Diversity Accountability. Depending on the operation, it may also be useful to disaggregate data by country of origin or location. Doing so provides nuanced information on how results have a differential impact on groups at risk of discrimination, vulnerability and exclusion, and allows more inclusive programme design. For core indicators, the disaggregation of data follows the guidance for each core indicator and can be informed by the data (e.g. country of origin, gender, etc.) in the Annual Statistical Report.

PLAN - Section 6
Monitoring and Evaluation Plan
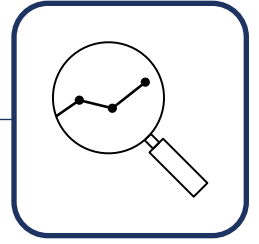
Abelis Carrillo arived in Argentina from Venezuela in 2017. After finishing an intership with Loopfarms, which focuses on the circular economy, she is now in charge of the startup's second farm. The internship was the result of an agreement between the government and the Municipality of Córdoba, with the support of UNHCR, in the framework the Cities of Solidarity initiative.
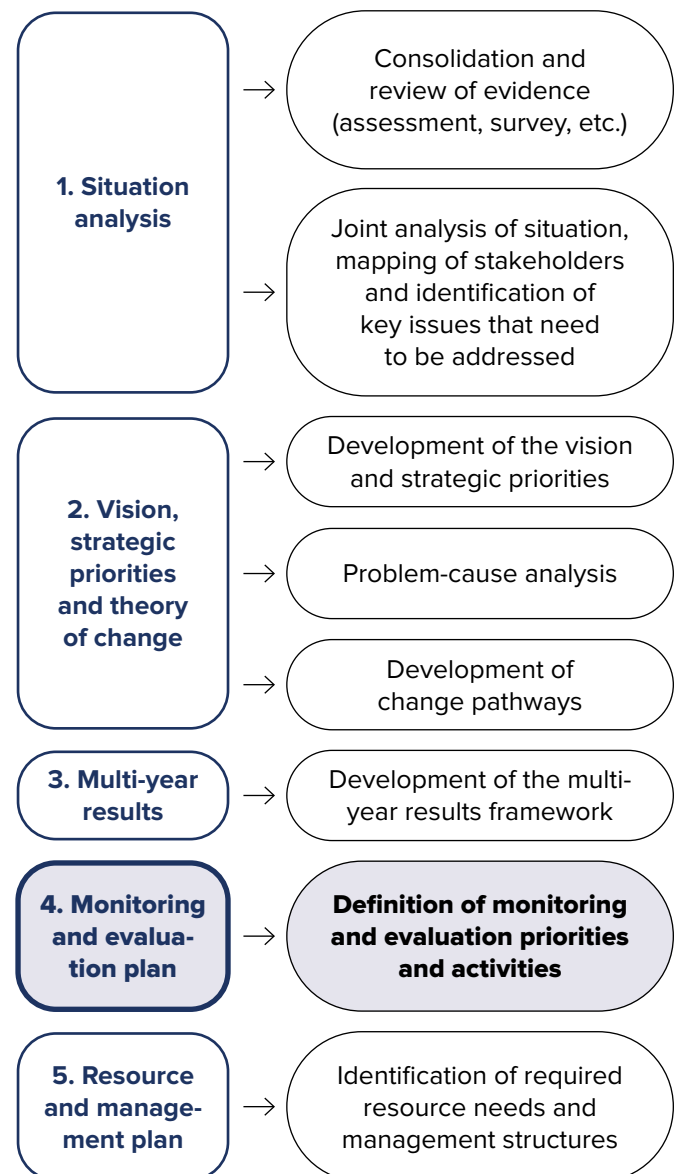
Credit photo: © UNHCR/Markel Redondo

Monitoring and evaluation

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Monitoring and evaluation (M&E) is a central part of results-based management that aims to provide timely, reliable and relevant evidence to inform strategic planning, guide strategic reorientation, and identify adjustments during implementation. It supports decision-making, accountability, credibility, learning, advocacy, the effective management of risks, and resource mobilization.

As part of developing a multi-year strategy, operations develop an M&E plan to identify how to obtain the evidence required to monitor and evaluate their strategy. They also capture the lessons learned from the previous strategy and implementation experience identified in the different steps of the planning process.

Key steps in developing a multi-year strategy

1. Situation analysis
→ Consolidation and review of evidence (assessment, survey, etc.)
→ Joint analysis of situation, mapping of stakeholders and identification of key issues that need to be addressed

2. Vision, strategic priorities and theory of change
→ Development of the vision and strategic priorities
→ Problem-cause analysis
→ Development of change pathways

3. Multi-year results
→ Development of the multi-year results framework

4. Monitoring and evaluation plan
→ **Definition of monitoring and evaluation priorities and activities**

5. Resource and management plan
→ Identification of required resource needs and management structures

Monitoring

Monitoring is the routine gathering and analysis of information to:

- Measure progress towards planned results (impact, outcome, output).
- Track if activities are being implemented in a timely and quality manner within allocated resources, and in compliance with contractual obligations.
- Identify developments in the operational context which affect the response.
- Identify violations of rights and protection risks of forcibly displaced and stateless persons.

Types of monitoring
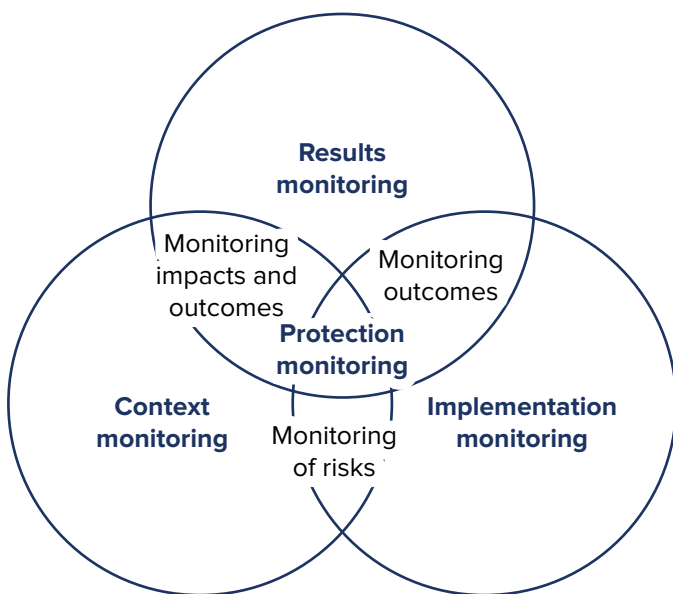
Monitoring the political, socio-economic and legal environmental and security situation

Monitoring partner and directly implemented activities (progress against deliverables, quality, financials)

Results monitoring provides the evidence that measures progress towards planned results.

- **Output level monitoring** enables UNHCR to track its progress towards achieving intended outputs which are the direct result of its activities or interventions. It provides evidence of the change in individuals' skills or capacities as a result of goods and services delivered by UNHCR and funded partners.

- **Outcome-level monitoring** enables UNHCR to track progress towards achieving intended outcomes. These include evidence of changes in the quality and availability of services for forcibly displaced and stateless persons due to changes in institutional behaviors and capacities. UNHCR contributes to outcome-level results collectively with other stakeholders.
- **Impact-level monitoring** enables UNHCR to track progress towards achieving long-term, sustainable changes that positively impact the lives of the forcibly displaced and stateless persons. It provides evidence of such changes as a result of collective action with other actors

In addition to monitoring results in their results frameworks, some operations may be involved in inter-agency results monitoring, for example, Refugee Response Plans (RRPs), Humanitarian Response Plans (HPRs) and the United Nations Sustainable Development Cooperation Framework (UNSDCF). Operations will seek to align UNHCR and inter-agency indicators to the extent possible. For example, they can include relevant indicators from their RRP monitoring framework in their results frameworks.

Implementation monitoring is undertaken throughout the year to understand how well implementation (direct implementation and projects implemented by partners) is progressing. It informs output-level results monitoring. Output-level results data is derived from the data gathered by UNHCR and funded partners during implementation monitoring. As part of implementation monitoring, operations:

- **Monitor the progress of activities** through field visits, missions and ongoing consultations with community members, funded partners, vendors and other service providers. For projects implemented by funded partners, UNHCR receives regular financial reports, updates on progress towards indicator targets, and a project workplan end-of-year narrative report.
- **Assess the availability and quality of services and/or delivered goods** by collecting feedback from forcibly displaced and stateless persons through participatory consultations, feedback and response mechanisms, site visits, post-distribution monitoring activities or sectorial monitoring systems (e.g., the Integrated Refugee Health Information System).

- **Analyze financial trends** against the required and available budget. These include the needs-based budget [the operations plan (OP) requirements], the operating level (OL), forecasted operation expenditure, earmarked funds and possible increases in the OL.
- **Verify the progress of funded partners** by conducting performance and financial verifications based on partners' project financial reports (PFR) and reported progress against targets.
- **Monitor the compliance of funded partners** through the above verifications and risk-based project audits and monitor compliance of contractors or vendors with their contractual obligations.

Protection monitoring involves systematically and regularly collecting, verifying and analyzing data and information over an extended period to identify violations of rights and protection risks faced by forcibly displaced and stateless persons. The purpose is to inform effective responses that improve the rights and protection situation of the individuals being monitored. Protection monitoring findings can inform the planning and implementation of specific protection and advocacy interventions or other required responses.

Context monitoring involves monitoring the operational context throughout the year to identify developments that may affect the situation of forcibly displaced and stateless persons and UNHCR's work. This includes keeping up to date with political, security, socio-economic, legal, environmental and policy developments, as well as donor interests. Context monitoring helps track the evolution of the risks and assumptions set out in the operation's theory of change and may inform the need for adjustments in implementation or strategic reorientation.

Findings from context monitoring also inform the situation analysis process, as well as other inter-agency planning processes such as the Humanitarian Needs Overview (HNO), the HRP, the UNSDCF or contingency planning.

> **KEEP IN MIND**
> **Context, protection, and implementation monitoring contribute to results monitoring.**
>
> - Context monitoring helps to situate the findings of results monitoring. For example, if school enrolment rates decrease significantly, context monitoring can show if there has been a significant change in the population. Similarly, context monitoring findings can be useful for situating and comparing implementation monitoring findings.
> - Protection monitoring can provide the evidence and data for specific results and indicators and help to interpret results monitoring data.
> - Implementation monitoring informs output-level results monitoring. Output-level data is collected by UNHCR and funded partners during implementation monitoring. For example, data from several funded partners and from UNHCR's direct implementation monitoring may be aggregated to generate a single data point required to report on one output level indicator.

Evaluation

An evaluation is an independent, impartial, and systematic assessment of an activity, project, programme, strategy, policy, topic, theme, sector, operational area or institutional performance.

The overall purpose of an evaluation is to facilitate learning and accountability and to inform policy decisions, advocacy and strategic and programmatic choices, generating knowledge and enabling UNHCR to build on its successes and bring good practices to the forefront.

The Evaluation Policy establishes the framework for evaluation. Decentralized Evaluation Guidelines provide practical tools and guidance on how to conduct evaluations. Together, they ensure that UNHCR un-

dertakes high-quality, evidence-informed and credible evaluations that promote accountability and learning and ultimately contribute to positive change.

The Evaluation Office is responsible for the decision to commission an independent strategic evaluation at the global level. The Head of the Evaluation Office consults with the Senior Executive Team (SET), senior management in divisions, bureaux and other independent oversight providers to identify areas for evaluation. The selection of what to evaluate may be informed by:

- Requirements in UNHCR policy and strategy documents.
- The need to develop and implement global policies, strategies, and operational engagements, with evaluations timed to ensure their design or revision.
- Measuring UNHCR's contribution to collective efforts.
- Demand from stakeholders.

The division director is responsible for determining the need for a management-commissioned divisional or sector-specific evaluations or evaluations of global programmes. They are responsible for commissioning, managing and carrying out the evaluation. They also decide which evaluations are conducted at the regional level.

Findings from these evaluations can feed into regional and country multi-year plans, scale up innovation and ensure the overall coverage of programmatic areas.

The following factors inform the decision:

- The use of partnership, advocacy or programmatic approaches and interventions across multiple countries, which presents an opportunity to conduct a multi-country evaluation on a particular theme to enable cross-learning and reduce evaluation costs.
- Compliance with provisions in grant agreements or donor contribution agreements.
- Joint approaches with UN organizations and partners.
- The need for new evidence and notable changes in a regional context.

The representative and bureau collaboratively decide on any evaluations at the country level, considering the following factors:

- The need for objective evidence to inform the preparation and review of multi-year strategic plans and assess the outcomes and scalability of innovative programmes.
- Compliance with provisions in grant agreements or donor contribution agreements.
- Joint evaluation initiatives with UN organizations and partners, including governments.
- Evidence needs specific to the country context and changes in the operational environment. Results from these scenarios can inform country multi-year plans, facilitate scaling up of innovations and ensure comprehensive coverage of programmatic areas.

Typology of evaluations

Level	Type	Commissioning unit	Frequency	Accountability for management response
Global – independent	Corporate policy, strategy, thematic	Evaluation Office	At least once in 10 years.	SET member
	Emergency response	Evaluation Office	All L3 emergencies within 15 months of declaration. L2 emergencies at the request of the SET or bureaux.	Assistant High Commissioner for Operations
Global – commissioned by management	Thematic or programme-specific evaluations	Division or entity	Coverage and frequency determined by the commissioning unit.	Division or entity director
Regional	Multi-country, thematic or programmatic evaluations	Bureau	Coverage and frequency determined by the commissioning unit.	Bureau director
Country	Country strategy evaluations	Bureau	All operations to be subject to some form of evaluation activity during a multi-year strategy cycle or at least once every five years. This coverage norm to be phased in over the life of the Evaluation Policy.	Representative and bureau director
	Thematic, programme- and project-level evaluations	Country or multi-country office		Representative

Divisions and entities, bureau and country operations are required to commission at least one evaluation per multi-year cycle of the strategy or at least once every five years, in accordance with the Evaluation Policy. Operations are encouraged to plan an evaluation when there is an opportunity to inform adjustments in strategy and programming and to make changes to an ongoing intervention, or to refocus a strategy and approach to improve results for affected communities. They may also consider if donor agreements require mandatory project evaluations.

An evaluation typically takes 6-12 months to complete. Operations are encouraged to plan ahead if the evaluation is intended to inform strategic changes in the upcoming multi-year cycle.

Budgeting for evaluations is vital to ensure adequate allocation of resources. The Evaluation Office funds any global evaluations related to policies, thematic areas and strategies. Bureaux fund multi-country or regional evaluations related to policies, thematic areas, strategies, programmes and projects. Country operations are responsible for funding thematic, programme, and project evaluations at the country level.

At least one evaluation is identified and recorded as an M&E priority in the multi-year M&E plan. It is important that costs for any evaluation are budget-

ed for in the resource management module of the strategy. For guidance on planning and procuring an evaluation, see <u>GET – Section 1</u>.

KEEP IN MIND
How monitoring and evaluation relate and inform each other

Quality monitoring is essential to conducting meaningful evaluations as:

- It identifies issues that require deeper review through an evaluation. It also has an important role in ensuring that an evaluation asks the right questions.
- Its data can provide useful information on program inputs, activities, outputs, outcomes and impact and helps contextualize the findings of an evaluation.

Quality evaluations can, in turn, inform future monitoring activities by:

- Highlighting specific areas of a programme that require closer monitoring.
- Providing insights on how UNHCR can improve its approach to monitoring, such as developing new tools or ameliorating the quality of data collected.

Linkages between monitoring and evaluation

Commonalities	
Demonstrate our accountability.	
Support evidence-based decision-making.	
Contribute to the distilling of good practice and learning.	

Differences	
Monitoring	**Evaluation**
Continuous – carried out throughout the strategy implementation.	Periodic – at least one evaluation during a multi-year strategy cycle or at least once every five years.
Carried out by UNHCR personnel or partners (or in some cases a third-party monitoring entity).	Carried out by independent evaluators.
Some data is reported in the public domain.	All reports are shared in the public domain.
Helps UNHCR understand the evolving context as well as progress towards results.	Helps UNHCR understand why results are or are not being achieved.
Demonstrates how well interventions are being implemented in line with what was planned in the strategy.	Demonstrates whether we are focusing on the right interventions at the right scale and identifies any unintended effects of those interventions.

Recording contextual experiences and lessons learned

6.2

Early in the strategy development process, the operation starts to reflect on lessons learned from the previous strategy development and implementation experience. The lessons learned from the previous experience will be considered in the vision, theory of change and results framework. The operation then summarizes the lessons learned in a narrative in the M&E plan.

The key questions to ask include:

? **WHAT WORKED WELL AND WHAT COULD HAVE BEEN DONE DIFFERENTLY IN THE PREVIOUS STRATEGIES AND PARTNERSHIPS?**

? **WHAT LEARNING DID FEEDBACK FROM PEOPLE, EVALUATIONS AND STUDIES OFFER?**

? **HOW CAN THE ABOVE LEARNING SHAPE THE NEW STRATEGIC PLAN?**

Operations may review:

- The results and lessons learned during the SHOW Results phase (strategic moment of reflection).
- Previous strategies and programme coverage.
- Ongoing feedback from forcibly displaced and stateless persons and partners.
- The findings of audits, inspections, and evaluations.
- Learning from policy formulation processes and national and regional capacities.
- Learning from existing coordination mechanisms.
- Risk management and targeting mechanisms.
- Reflections on data availability and data management.

When reflecting on lessons learned, bureaux and headquarters divisions and entities identify the internal and external factors that affect the performance of UNHCR in its respective areas of accountability, determining the strengths, weaknesses and gaps.

Putting together the monitoring and evaluation (M&E) plan

6.3

The M&E plan maps out how an operation will collect data to measure progress towards the results of the strategy. It guides data collection and reporting throughout a strategy. Work on the M&E plan starts when indicators are being defined in the multi-year results framework.

Developing the M&E plan involves:

- Identifying the means of verification (MoV) for results indicators.
- Considering the required M&E activities and their related costs.
- Defining M&E priorities for the strategy.

The planning coordinator is responsible for coordinating the development of the M&E plan and for identifying and communicating the roles, responsibilities, and timelines. The results managers develop the M&E plan, together with other MFT members under the coordination of the planning coordinator. Together they analyze what evidence is required to monitor and evaluate the planned results and context of the strategy. They determine and organize the engagement of external stakeholders in the M&E plan as appropriate. This is important as it identifies opportunities for joint M&E activities, the use of partner data or other similar collaborations.

Results managers are responsible for ensuring that all indicators under their areas of responsibility are appropriately configured in the results framework, including reviewing any previously added comments in the data limitations box to inform decisions on data sources, M&E activities, and priorities.

The multi-year M&E plan is refined on an annual basis through the annual assessment, monitoring and evaluation workplan (see GET – Section 3).

Define the means of verification (MoV) for each indicator

An operation plans how to collect data for each indicator in their results framework by setting the means of verification (MoV) and defining the roles and responsibilities for data collection. This is documented in the MoV table in COMPASS. The MoV applies for the duration of the strategy and can be updated during annual implementation planning. Defining the MoV includes the following steps:

1. **Identify the data sources for each indicator.** The data source refers to where or who the data comes from. The results manager identifies the data sources (predefined in the MoV) for each results indicator and assesses their credibility, relevance, and reliability, consulting the available Core Indicator Guidance. They consider internal UNHCR sources such as data from previous assessments, the **Raw Internal Data Library (RIDL)**, the PRIMES systems, sectoral monitoring systems, case management work, registration or verification, post-distribution monitoring exercises or other sources. They also review external data sources, which may involve discussions with partners, the government, and other stakeholders to determine what data they have and can share with UNHCR.

2. **Define M&E activities for each indicator.** M&E activities refer to what UNHCR does to get indicator data. Results managers identify the M&E activity (predefined in the MoV) for each results indicator, consulting the available guidance. Different types of indicators require different monitoring approaches. For example, focus group discussions or direct observation cannot be used to measure an impact level proportion indicator measuring a change in the lives of forcibly displaced and stateless persons beyond those that UNHCR directly assists, because this would not produce statistically representative results. Instead, a household survey may be more suitable. On the other hand, for an output-level indicator, which aims to measure how many people have benefitted from a service or product delivered by UNHCR, distribution lists may be a more appropriate means of monitoring.

> **KEEP IN MIND**
> **The list of predefined data sources for indicators in the MoV table includes:**
>
> - Government data
> - ProGres/PRIMES
> - UNHCR
> - Funded partners
> - Non-funded partners
> - Other

UNHCR Protection Officer Akiko Tsujisaw surveys the damage to the home of Halyna's family in a village near Tomashpil, Vinnytsia Oblast, Ukraine, following a missile attack in October 2022.

Credit photo: © UNHCR/Andrew McConnell

List of predefined M&E activities for indicators	Description and examples
Survey	• Generates data for survey-based indicators. • Is undertaken jointly with the government or partners when feasible and appropriate. • Requires a representative sample of the population, using probabilistic sampling. • Includes Results Monitoring Surveys (RMS), inter-agency surveys, post-distribution monitoring surveys, client feedback surveys, sector-specific surveys, and intention surveys at the household or individual levels. *Note: Surveys that do not produce representative findings, (i.e. non-probabilistic sampling), are recorded in the MoV as "Qualitative M&E activities" unless otherwise agreed in consultation with the regional Data, Identity Management and Analysis (DIMA) unit.*
Document analysis	• Subject-matter experts review and interpret existing documentation or data to derive values based on expert opinion, estimation, and calculation. • Example: Core Indicator 3.2 Extent National Legal Framework is in line with the 1961 Convention on the Reduction of Statelessness and has questions in the indicator guidance to guide the subject expert in doing the analysis.
Monitoring system management	Includes various monitoring systems that UNHCR may manage such as: • The Population Registration and Identity Management Eco-System (PRIMES) including proGres, the global distribution tool and CashAssist. • ActivityInfo (with data from direct implementation, funded and non-funded partners). • The Integrated Refugee and Forcibly Displaced Livelihoods Information System. • The Integrated Refugee Health Information System. • The Water Sanitation and Hygiene Monitoring System.
Protection monitoring	• Has a broader purpose than measuring results, but can contribute to the generation of results data. • Is carried out at different levels (community, household, individuals), with different affected populations (refugees, returnees), in different situations (border crossings, emergency protracted or return situations) and on specific thematic areas (gender-based violence, land and property rights, detention). *Note: Protection incident monitoring documents human rights violations at individual level and involves collecting sensitive and confidential information. It may reveal protection problems that require immediate response and referral. Ideally, protection incident monitoring includes a case management component and is conducted by trained protection and human rights monitors*

Qualitative M&E activity	• Provides insight on the complexities, experiences, perceptions, behaviors, situations and needs of forcibly displaced and stateless persons.
	• Approaches may include:
	  - Individual interviews with key informants.
	  - Surveys that use non-probabilistic methods.
	  - Focus group and community discussions.
	  - Direct observations.
	  - Participatory assessments.
	• Data can be collected as texts, narratives, transcripts, field notes, audio or video recordings and photographs.
	• Findings are only applicable to those that participated in the data collection and cannot be generalized to the wider population.

> **KEEP IN MIND**
>
> Results Monitoring Surveys (RMS) support the collection of survey-based impact and outcome-level data. An operation assesses the need to implement an RMS either as a stand-alone survey or by integrating relevant RMS questions into existing surveys or other types of (joint) data collection exercises. This is based on the data requirements, availability of secondary data, and survey landscape and capacities. Operations are advised to consult the RMS design and implementation management guidance and tools when planning an RMS.

When defining the data source and M&E activity, it is important to choose a meaningful combination. For example, if the data source for registration data is "ProGres/PRIMES", and the M&E activity is to monitor how the proGres database is maintained, the operation will select "Monitoring System Management'' as the M&E activity.

Indicator MoV: List of possible combinations of data sources and their associated M&E activities:

Data source	Possible M&E activity
Government data	• Document analysis • Survey (only use in combination with "government data" if a survey is undertaken jointly by the government and UNHCR and findings will become official statistics)
ProGres / PRIMES	• Monitoring system management
UNHCR	• Survey • Protection monitoring • Qualitative M&E activity • Document analysis • Monitoring system management
Funded partner	• Document analysis • Monitoring system management
Non-funded partner	• Document analysis • Monitoring system management
Other	• May be matched with any of the M&E activity categories but should be further described in the comment section in COMPASS

Step 3: Decide on data collection frequency. Operations decide the data collection frequency (how often data is collected) which differs from the reporting frequency (how often data is reported on in COMPASS). Data collection frequency depends on the type of indicator, the data source and the level of change that the indicator measures. For example, survey-based indicators may be collected once every two years, but some other data is collected continuously, such as the number of asylum applications or the delivery of cash assistance.

Step 4: Select responsibility. The operation records the responsible results manager for each indicator (e.g., the senior protection officer) and where applicable, identifies any external party involved in data collection. An individual, partner or entity can be responsible for collecting or ensuring that data is available.

Review the M&E plan

Once finalized, the planning coordinator leads a review of the M&E plan with the MFT to ensure its quality and harmonization considering the following:
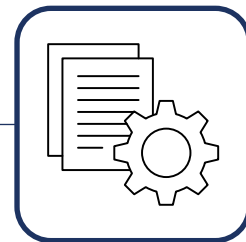
- Do the priorities reflect the most strategically pressing data requirements?
- Is there any duplication of activities?
- Is it realistic?
- Is there a plan to get all the required data points?
- Is it clear who is responsible for carrying out the M&E activities?
- Have the costs been added to the budget in the resource management module as appropriate?

PLAN - Section 7
Resource and Management Plan

Teacher Alfonso Cassiani has been a key figure in facilitating the integration of Venezuelan children within the city of Cartagena, Colombia. He has also been instrumental in strengthening the manuals that promote coexistence in educational settings, in line with national law.

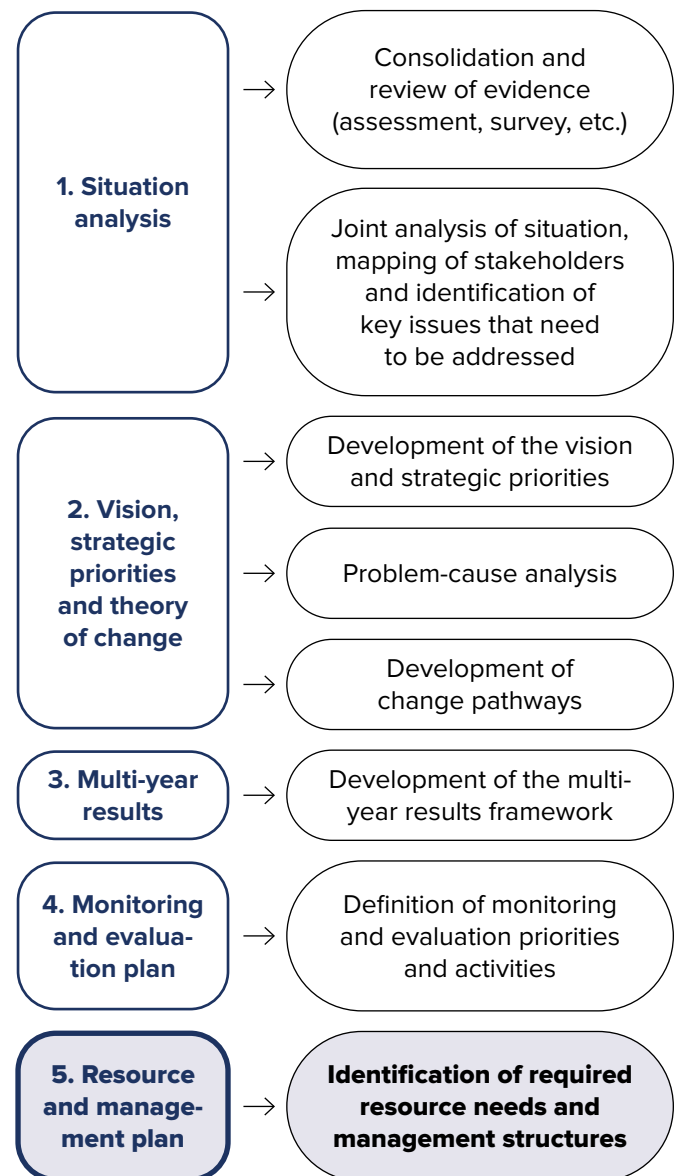**Credit photo:** © UNHCR/Santiago Escobar-Jaramillo

Resource and management plan

A resource and management plan presents a credible, defensible and coherent picture of the resources needed for the implementation of a multi-year strategy. The development of the resource and management plan starts once a context-specific results framework is in place, covering the whole duration of the strategy. The resource and management plan includes:

- Summarizing the strategic risks that are identified during the development of the strategy.
- Designing the resource mobilization strategy.
- Explaining the operational management, resources, capacity and presence.
- Costing the operation plan (OP) budget.

Key steps in developing a multi-year strategy

1. Situation analysis
→ Consolidation and review of evidence (assessment, survey, etc.)
→ Joint analysis of situation, mapping of stakeholders and identification of key issues that need to be addressed

2. Vision, strategic priorities and theory of change
→ Development of the vision and strategic priorities
→ Problem-cause analysis
→ Development of change pathways

3. Multi-year results
→ Development of the multi-year results framework

4. Monitoring and evaluation plan
→ Definition of monitoring and evaluation priorities and activities

5. Resource and management plan
→ **Identification of required resource needs and management structures**

Preparing resource requirements and considering operational management needs is an integral part of UNHCR's strategic planning and the first step in setting up a credible resource and management plan. In developing its resource requirements, the operation takes into account the roles and anticipated contributions of national and local governments, UN organizations, humanitarian and development actors, international and regional financial institutions, the private sector, forcibly displaced and stateless persons, host communities, civil society, academia, and media.

Once the operation has defined the specific outcomes and outputs that it needs to deliver, driven by needs and in order to contribute to planned impacts, it has to define the costed requirements for these results, or prepare the OP. The OP covers all requirements for UNHCR's activities including operational presence, management structures, positions and other costs.

Needs and budget levels:

Needs & Budget levels	Definition
Total needs	• They represent the total needs for fully realizing rights and ensuring the well-being of forcibly displaced and stateless persons. • They are not expressed in budgetary terms.
Priority needs	• They refer to the prioritized needs (from the total needs) of forcibly displaced and stateless persons and host communities. • They are prioritized by all stakeholders involved, in line with inter-agency and government plans.
UNHCR's needs-driven requirements (OP budget)	• The OP budget refers to the resources required to address those needs (from the prioritized needs) of forcibly displaced and stateless persons and host communities that UNHCR is able and mandated to address. • The OP budget reflects all activities that are important and feasible to undertake each year if the necessary funding is available. It also shows the sequencing of planned outcomes and outputs throughout a multi-year strategy. • The estimated OP budgetary requirements are defined at the strategic planning phase during the first and second quarters of the year preceding the start of implementation. • All activities related to confirmed or anticipated earmarked funding are included within the OP budget. This includes multi-year earmarked contributions and anticipated in-kind contributions. • The final OP budget, referred to as the UNHCR programme budget, is shared externally with member states for ExCom's approval and reporting and serves as the basis for fundraising.
UNHCR's prioritized requirements, based on funds/ total available resources	• The operating level (OL) represents the maximum spending authority based on funds available from the UNHCR programme budget. The OL is reviewed and adjusted against expenditure and available funding regularly. • The OL is an internal management tool to guide further prioritization of activities and outcomes and outputs that UNHCR can deliver in line with the available resources. • The OL is determined during the implementation planning phase in the third and fourth quarters of the year preceding implementation, following communication of indicative OL (by mid-July) and before the start of implementation. • The OL is reviewed and adjusted throughout the implementation period, as more funding becomes available and operational requirements evolve (see GET – Section 1). • The OL is not shared externally as it represents an internal management tool.

Summarizing the risks, the resource mobilization strategy and the operational management

7.2

Reflecting strategic risks and risk management

Throughout the development of the situation analysis, vision, strategic priorities, theory of change and multi-year results, operations identify and analyze strategic risks and opportunities that affect the overall achievement of the strategy. An operation then identifies the most important risk treatment or mitigation actions to be undertaken in order to manage these high-level strategic risks and opportunities in alignment with the Enterprise Risk Management policy.

Understanding of risks and opportunities informs the selection of outcomes and outputs in the operation's results framework to help achieve desired impacts (see PLAN – Section 5). This process makes the plan more realistic and responsive, and better able to handle changing circumstances. The summary of the risk analysis is captured in the narrative on risk management in COMPASS.

Key questions to ask include:

? **WHAT ARE THE MOST IMPORTANT STRATEGIC RISKS AND OPPORTUNITIES (UP TO FIVE) TO THE OVERALL ACHIEVEMENT OF THE INTENDED RESULTS OF THE STRATEGY?**

? **WHAT RISK TREATMENTS OR MITIGATIONS CAN THE OPERATION TAKE TO MANAGE THESE RISKS AND OPPORTUNITIES?**

The identification of strategic risks during planning is complemented by the annual risk review where risks are recorded in the operational Risk Register platform (see GET – Section 1).

KEEP IN MIND
The objective of risk management is not to eliminate risk altogether, as this is impossible and attempting to do so could prevent the delivery of important results. Instead, the aim is to increase the likelihood of achieving results by anticipating and mitigating threats and capitalizing on opportunities. Often, this means accepting risks when the benefits outweigh the cost.

Designing a resource mobilization strategy

Operations mobilize resources for UNHCR to contribute to protection and solutions for forcibly displaced and stateless persons. They engage with donors, partners and other stakeholders to seize opportunities to mobilize resources locally and regionally. The multi-functional team (MFT), led by the representative, the planning coordinator and donor relations function, analyse the overall outlook of the resource availability and prospects for future resource mobilization opportunities for the duration of the strategy and summarize it in the narrative in COMPASS.

The analysis may consider prior year funding trends, commitments made by donors and possible future resource mobilization opportunities. It highlights the planned mobilization of resources, including technical and material assistance, from public and private sources, including local, regional, government and development sector funding.

The key questions to ask include:

(?) WHAT IS THE OVERALL RESOURCE OUTLOOK FOR THE STRATEGY AND EXPECTED RESOURCE MOBILIZATION OPPORTUNITIES?

(?) WHAT LOCAL/REGIONAL ACTIONS ARE PLANNED TO MOBILIZE RESOURCES ENGAGING WITH PUBLIC AND PRIVATE ACTORS?

Operations may also consult donor relations focal points in the bureau under the overall coordination of the Donor Relations and Resource Mobilization Service (DRRM) of the Division of External Relations (DER).
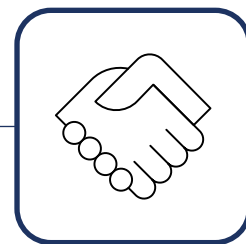
Abdul Kareem, 3 and his family live in the Shaab site for internally displaced in Aden governerate, Yemen. They have received cash assistance to perform maintainance work to their shelter.

Credit photo: © UNHCR/Ahmed Al-Mayadeen

PLAN - Section 8
Partnership Engagement

Meepia Chumee, 34, harvests dried corn in the fields she rented for extra income in Chiang Mai. Meepia was formerly stateless and finally received her Thai nationality with the help of grassroots NGOs after a four-year process.

Credit photo: © UNHCR/Rachaphon Riansiri

Partnership engagement

8.1

UNHCR collaborates with both funded and non-funded partners. It is important to distinguish between these two types of partnerships while ensuring that they complement each other, rather than exist in parallel.

An organization can be both a funded and a non-funded partner of UNHCR. For example, if it has made a Global Refugee Forum pledge to include refugees in its livelihood programmes, which are not funded by UNHCR, the funded partnership takes this into consideration. Similarly, the funded relationship may be used to build a non-transactional partnership, where the organization undertakes activities in an area of operation of UNHCR using its own resources.

Partners

UNHCR works with a diverse range of partners, including but not limited to:

i.   Organizations
ii.   Government entities
iii. Development partners and international financial institutions
iv.   Private sector partners
v.   United Nations organizations

KEEP IN MIND
It is important for programme colleagues to familiarize themselves with the legal requirements for non-profit organizations in their country of operation, including the registration process and authorization to operate within the areas where forcibly displaced and stateless persons reside.

KEEP IN MIND
This section mainly focuses on the process of selecting and concluding agreements with partners funded by UNHCR. However, engaging with a variety of partners, including development actors, through non-funded partnership approaches, is equally important and encouraged by the multi-stakeholder approach of the **Global Compact on Refugees**, the UNHCR Strategic Directions 2022-2026 and the **Secretary General's Action Agenda on Internal Displacement.**

Government partners

UNHCR partners with host governments to include forcibly displaced and stateless persons in national systems for education, health, work, social protection, and other services. Government ministries and public sector institutions that UNHCR collaborates with include those dedicated to asylum, refugee or statelessness issues, as well as those covering education, health, planning, social protection, treasury and the rule of law. UNHCR also works with local governments, municipalities, cities, and parliaments. This promotes resilience and self-reliance and aligns with the principle of leaving no one behind of the **2030 Agenda for Sustainable Development**. Governments have the primary responsibility to provide protection to refugees, as well as prevent and resolve statelessness and protect stateless persons.

UNHCR can support government entities in various ways, including by:

- Providing time-limited financial support to improve service delivery.
- Augmenting the government's workforce temporarily by engaging the affiliate workforce.
- Contributing physical assets (e.g., buildings, IT infrastructure) or covering running costs (e.g., utilities, repairs).
- Assisting municipalities in building public infrastructure for affected communities.
- Providing training and capacity development to government staff.

Considerations for government partnerships include:

- Assessing the capacity and quality of government partners' service delivery and identifying areas where support is needed.
- Avoiding financing a high proportion of specific government institutions' new or augmented structures (including supplementary staffing) and running costs to prevent future disparities.
- Ensuring that specifications surrounding assets to be transferred to government ownership are in accordance with government requirements to prevent inconsistencies when ordering Global Fleet Management vehicles, IT equipment and other assets.
- Aligning the partnership with the overall government strategy and the strategies of other UN and development actors.
- Seeking guidance from the UN Country Team (UNCT) for a common UN position or set of principles on payments to government staff.

UNHCR may also refer to global documents and examples to guide decision-making:

- The **UN Policy On Payment To Government Staff** of the Joint Consultative Group On Policy.
- The **UNDP Policy and Procedures for Engagement on National Salary Supplementation Schemes and National Salary Payment Schemes**.
- Guidance provided by governments, such as the Royal Government of Cambodia **sub-decree on daily subsistence allowance for mission inside and outside the country**.

Determination of implementation modalities

8.2

UNHCR implements activities directly or through funded partnerships.

Direct implementation involves using UNHCR personnel and affiliated workforce to carry out activities, as well as procuring goods and services from commercial entities through purchase orders or service contracts.

Funded partnerships can be established between UNHCR and a government or an organization. They adhere to the **Principles of Partnership** adopted in 2007 by the **Global Humanitarian Platform**, which prioritizes equality, transparency, responsibility, complementarity and a results-oriented approach.

All operations entering into funded partnerships establish an Implementation Programme Management Committee (IPMC) that makes recommendations to the head of sub-office, representative or director on:

- Best-fit implementation modalities, including factors surrounding comparative advantages regarding general procurement, taking into consideration the operation's capacity, context and strategic workforce planning.
- The selection of partners for undertaking funded partnership agreements.
- Not entering a competitive selection process in certain situations.
- Any limitations that should be applied to the project workplan following capacity assessments, including procurement, in cases where a partner's internal control assessment (ICA) or internal control questionnaire (ICQ) results have a significant or high procurement risk rating.
- Exceptional termination of a partnership framework agreement at the end of the current implementa-

tion year, which would result in not creating a new project workplan for the forthcoming year.

The committee is appointed by representatives and directors and includes at a minimum, a chairperson, two members from different function areas, and a secretary. The size of the IPMC should be representative of the operation and include UNHCR colleagues from field offices and sub-offices, where relevant. Additional ad-hoc experts (e.g., on statelessness) may be invited. Community representatives may also participate as observers, as appropriate. Representation is aligned with UNHCR's Inclusion, Diversity and Gender Equity strategy. Furthermore, the IPMC may have the same chair and membership as the Local Committee on Contracts (LCC), with the secretary for the IPMC being a programme function, and an alternate being a project control function.

In smaller country operations without an IPMC, the relevant responsibilities are assumed by the two most senior MFT members, who present recommendations to the representative verbally, documenting only the overall decisions.

> ⚠️ **ALERT**
> For the purpose of this handbook, a smaller operation typically refers to an ABC with a partnership budget below USD 1 million. The bureaux work with country operations to confirm whether the IPMC requirement should be applied, based on this criterion, and having assessed risk through consideration of trends surrounding the number of partnership agreements, staffing capacity and audit recommendations surrounding partnership management.

Implementation is the delivery of the results outlined during the strategic planning as UNHCR's response to the problems identified. UNHCR encourages implementing activities through partnerships, ensuring collaboration with national authorities, and transitioning protection and assistance programmes to them, when and where possible.

The IPMC relies on the situation analysis and the theory of change to gain a strategic overview and understanding of both current and potential partners. This includes international and local organizations, as well as commercial entities, and their respective impact on the situation of forcibly displaced and stateless persons.

The IPMC prioritizes the following implementation modalities:

- Supporting the development and strengthening of national systems and related public institutions to include forcibly displaced and stateless persons in public services.
- Supporting national and local responders, including the government, in their efforts to become more sustainable and impactful.
- Giving individuals and communities the greatest consideration for their capacity, agency and dignity in meeting their needs and reducing access barriers.

KEEP IN MIND

A relationship that can be described as "party X does something for party Y so that party Y can achieve its objective" is a **commercial arrangement**, not a partnership. IPSAS notes that in exchange transactions, one entity receives assets or services or has its liabilities extinguished, and directly gives to another entity approximately equal value, primarily in the form of cash, goods, services, or use of assets.

A **partnership** is a relationship that can be described as "party X does something, and party Y does something for both parties to achieve their objectives". In such non-exchange transactions, an entity either receives value from another entity without directly giving approximately equal value in exchange or gives value to another entity without directly receiving approximately equal value in exchange.

Commercial entities registered legally can apply for procurement tenders to position themselves as the best-value-for-money vendor of goods or services. Where the operation determines a vendor is best-fit, a supplier or service provider is selected based on its ability to deliver goods or services and offer the best value for money, rather than their future growth or stability. Some vendors may also prioritize corporate social responsibility outcomes, which makes them suitable partners instead of just vendors. This could lead to a private partnership agreement with UNHCR.

Equally, an organization with operational presence in areas where forcibly displaced and stateless persons are located may provide a service (e.g. a vehicle workshop). This gives it an advantage over commercial entities that have no presence in these areas. While UNHCR retains full control over the programme design and operational decisions, the organization is better equipped to provide goods and/or services.

In this case, the partnership is more of a supply and service contractual arrangement, but the partnership principles and tools are still applicable.

Therefore, an operation will carefully consider implementation arrangements surrounding supply chain activities, and whether a partnership or commercial contract may be the best fit for managing logistics, fleet workshops, or warehouses. In case a partnership is recommended, the technical weighted criteria are developed by the supply function and included in the call for expression of interest to score the partner's ability to manage an end-to-end supply chain with adequate internal controls.

CBI or in-kind assistance

The Policy on Cash-Based Interventions emphasizes UNHCR's commitment to implementation modalities that prioritize the dignity of affected communities while meeting their basic needs. From emergency preparedness and response to achieving solutions, cash-based interventions (CBI) provide forcibly displaced and stateless persons with greater dignity and autonomy in meeting their needs. In environments where social, political, security, market and currency stability conditions are adequate, UNHCR prioritizes CBI over in-kind assistance, in accordance with the "why not cash" approach. UNHCR ensures that CBI is included (if feasible) in multi-year strategies, resource requirements and allocation. It also works closely with partners to achieve its CBI outcomes.

UNHCR may determine that implementing directly, including procuring services, goods and human resources, is the most appropriate modality for delivering a result. This requires strategic workforce planning to understand the existing capacity within the operation and may involve additional support from technical colleagues or vendors. In this case, HR creates a workforce plan and the supply function prepares a consolidated procurement plan (CPP) during strategic planning. See Procurement planning for the CPP below for more details.

> **KEEP IN MIND**
> **Important questions to consider when selecting the best-fit modality:**
>
> - **UNHCR:** How can it support organizations and institutions to be more active, resilient and responsive to the needs of forcibly displaced and stateless persons beyond the multi-year period of the operation's strategy?
> - **Government:** What steps has it taken to be more inclusive of forcibly displaced and stateless persons?
> - **Organizations:** How can UNHCR support the quality of their services to enable them to be competitive in the humanitarian space?
> - **Current partnerships:** How can UNHCR leverage its existing partnerships and pledges made during the Global Refugee Forum and High-Level Segment on Statelessness?

Procurement comparative advantages

Considering the best-fit implementation modalities also involves results that require the procurement of goods and services.

> **KEEP IN MIND**
> If an operation forms a view that a partner is better placed to procure medicines and/or medical supplies than UNHCR, then the supply function submits a request for approval from the Senior Regional Public Health Officer, the Supply Management Service (SMS) and the Chief of Public Health in the Division of Resilience and Solutions (DRS). See UNHCR's Essential Medicines and Medical Supplies Policy and Guidance for further details.

The IPMC reviews the operation's strategic workforce planning to consider the operation's current and future supply function capacity, the planned multi-year results, and the CPP and identify non-governmental organizations' general comparative advantages. Organizations may have operational efficiency, cost savings, awareness of local conditions, technical expertise and ac-

cess to areas that UNHCR cannot reach due to security concerns. To understand further comparative advantages surrounding procurement for the operation, a cost-benefit analysis may be helpful, comparing the benefits and costs of UNHCR procuring goods and services versus an organization. The IPMC makes recommendations to the head of office, representative or director, and these decisions are subject to annual review.

The IPMC meeting minutes document considerations regarding implementation modalities, including the procurement comparative advantages. These IPMC minutes are archived for audit purposes on the operation's SharePoint.

Procurement planning

During the strategic planning phase, the results managers, supply and programme colleagues convene to analyse UNHCR's current procurement patterns and ongoing requirements.

The Policy on Procurement and the further guidance set high-level objectives, key actions and standards, while stipulating the requirements and procedures.

> **KEEP IN MIND**
> **Difference between supply chain planning and procurement planning**
>
> - Supply chain planning is more comprehensive, as it includes the procurement and logistics for goods and services that are regularly needed. It also involves warehouse and transport operations.
> - Procurement planning involves a series of interconnected steps related only to procurement (not logistics) that begin with the overarching strategy during the strategic planning phase and continue with the awarding of contracts, their establishment and management.

There are four fundamental procurement principles in accordance with the UNHCR Financial and Administrative Policies, Instructions and Procedures:

1. The best value for money
2. Fairness, integrity, and transparency
3. Effective international competition
4. The best interest of UNHCR

Consolidated Procurement Plan (CPP)

The CPP encompasses all procurement planned directly by UNHCR for the duration of the strategy. It involves the development of procurement strategies and plans, specifications, market assessment, solicitation, offer handling, evaluations and awarding of contracts. The CPP does not include procurement planned to be delegated to partners. See the partner's procurement capacity section below.

After completing the stakeholder analysis and determining the best-fit implementation modalities, the supply team is responsible for initiating, coordinating, establishing and regularly updating the CPP

Climate action and procurement

UNHCR is committed to climate action to ensure an efficient and responsible supply network and a greener end-to-end supply chain. UNHCR prioritizes sustainable products in procurement, including their contents, packaging, transport, use and end-of-life management. Further guidance can be obtained from the Supply Management Service of the Division of Emergency, Security and Supply (DESS).

CBI and procurement

The preferred method of delivering CBI is through financial service providers (FSPs) or less frequently through UNHCR's workforce as per the Policy on Cash-Based Interventions. To achieve this, UNHCR may encourage FSPs to submit Global Refugee Forum pledges related to general access to bank accounts and financial services. Partners, particularly local ones, may play a critical role in assessment, response analysis, targeting, community outreach and monitoring.

In some contexts, an operation may decide to distribute cash through a partner. In such cases, the call for expression of interest includes technical scoring criteria regarding a partner's CBI procedures, data protection measures, and financial controls for cash assistance in compliance with the guidance on Financial Management and Related Risks for Cash-Based Interventions and the section below on partnership selection.

Selection of a best-fit partner

The selection of a best-fit partner is guided by IPMC recommendations and, depending on the operational circumstances, may be achieved with or without a formal call for expression of interest.

> ### KEEP IN MIND
> The Global Compact on Refugees re-states the primary role of host governments in co-ordinating comprehensive responses for refugees. The host government's view on the actors who should play a role in responding to the needs of forcibly displaced and stateless persons is a valid – though not binding – consideration for the operation when making decisions on the selection of partners and when designing activities to be implemented through partnerships. Even though host governments are not part of the IPMC, their views provided through the situation analysis and stakeholder mapping can inform the IPMC decision-making process.

UN Partner Portal (UNPP) and due diligence

The UNPP offers organizations a digital space to **create an organizational profile**, upload documents and provide key information to enhance their visibility to the UN. It is accessible in English, French and Spanish.

Registration on the UNPP

Organizations seeking partnership opportunities with UNHCR register on the UNPP and complete a self-declaration of eligibility. After verification by a UN entity, they can view and apply for opportunities. The registration process includes basic identification and legal status details, self-declaration, and acceptance of terms. The UN verification process is often connected to the partnership selection process, as this is required before signing a project workplan.

> ### SOFTWARE TIP
> For further guidance on partners' registration on the UNPP, see **Register and Login to the UNPP**.

Governmental entities, private sector partners, and UN organizations/programmes are exempt from UNPP registration.

In exceptional cases, an offline process may be used by the partner to register with UNHCR, with the operation's support. DSPR/IMAS creates the partner code, and the operation shares the call for expression of interest with the prospective partner. The prospective partner then submits to the operation the required documents, such as the concept note and the protection from sexual exploitation and abuse (PSEA) capacity self-assessment using the corresponding templates. If shared offline, these documents are not visible to other UN organizations. The justification for such an exception is documented and archived for audit purposes on the operation's SharePoint.

There are three advanced roles in UNPP. The multi-functional team (MFT) user reviews partner selection and concept notes, while the project agreement manager (PAM) prepares and presents information to the IPMC and selects partners. The HQ editor verifies partner profiles.

Verification and due diligence

Organizations create profiles on the UNPP before submitting a concept note for a partnership opportunity. A partner self-declaration is required and covers discrimination, sexual exploitation, sanctioned entities, fraud, corruption, terrorism, trafficking, internal misconduct, bankruptcy, liquidation, tax and legal compliance. Any participating UN organization can review the information and conduct a due diligence verification. While not mandatory for registering on the UNPP, UN verification and due diligence is necessary for selection.

The UNPP system automatically compares organizations against the UN Security Council sanctions lists, and UN agencies share partnership risk information. A "verified" status indicates that the organization meets minimal due diligence requirements to operate lawfully in the country, has a mandate that aligns with the UN's mission, has measures to safeguard resources and forcibly displaced and stateless persons, and poses no unacceptable reputational risks to the UN. However, verification does not imply competence in a sector or geographic area, nor does it guarantee suitability as a partner for UNHCR. It only means that the organization has met the UN due diligence requirements.

⚠️ **ALERT**

"Raising a flag" on the partner's profile on the UNPP

If DSPR/IMAS establishes that a partner has failed to meet important obligations under a partnership agreement regarding financial requirements, PSEA, ethics, integrity and investigations, DSPR/IMAS raises this type of flag on the partner's profile on the UNPP.

In that case, the operation seeks guidance from DSPR/IMAS on whether to continue considering the organization's application in the selection process.

Direct selection

Based on the recommendation of the IPMC, a head of sub-office, representative or director has the discretion not to release a call for expression of interest for any relevant sector, outcome or location when:

- **The identity of the most appropriate partner is already known.** This may be evident from the theory of change and stakeholder mapping conducted during multi-year planning. This can be the case when the partner is an organization with a unique attribute and/or mandate, specific expertise or is the only possible and available entity to deliver the intended results.
- **The potential partnership budget** will not exceed USD 100,000 for any one partner within a calendar year.
- **A private sector entity is considered for a partnership**, which usually involves a different approach compared to engaging an organization or government partner. The intention of the partnership may originate from UNHCR or the private sector entity.

The operation must be able to fully justify selecting a partner in a non-competitive manner.

Following an emergency declaration, the representative holds the authority to temporarily suspend competitive selection. The representative considers when to resume competitive selection following the revision of the implementation modalities ahead of the next year of implementation and after the emergency declaration expires.

> **KEEP IN MIND**
> Certain partners are exempt from the competitive partnership selection process, including UN organizations, government institutions with specific mandates, and individuals or organizations considered for a grant agreement.

Unsolicited proposals

Organizations have the option to propose their own initiatives through an **unsolicited concept note**, even if there is no active call for expressions of interest. If the operation sees merit in the initiative and it aligns with its strategy, the IPMC considers whether a competitive selection process is appropriate, taking into account the theory of change and situation analysis, including the stakeholder analysis.

Partner screening

The IPMC secretary screens the UNPP for either the highest technically scored organizations (1-3), in case of a competitive selection process, or the non-competitively proposed organizations to identify the following information:

- Has the organization's profile been verified?
- Have any flags been raised by a UN organization concerning the partner?
- Does the UNPP contain the results of any valid capacity assessments of the organization by UNHCR or other UN organizations that may include relevant information against the selection criteria?
- Does the organization have a UN/UNHCR project audit internal control questionnaire risk rating available in the last three years?

The IPMC secretary then presents the findings to the IPMC for its deliberation.

Registration of a partner in the host country is not a pre-condition for selection but may be required by local legislation. Partners are responsible for securing government requirements for registration and operation in each country before the project workplan is signed. Therefore, at this initial stage, and dependent upon the country's requirements, the IPMC secretary may also check the registration documentation of an organization.

An organization can be directly selected via the UNPP. The PAM user initiates the UNPP workflow for the creation of a direct selection partnership opportunity. The use of the UNPP to log **direct selection** partnership opportunities provides several benefits. It ensures that all necessary due diligence and screening are conducted on the partner, and it allows for greater sharing of partnership selection data with other UN agencies. Justification for the use of direct selection is documented by the IPMC for audit purposes on the operation's SharePoint.

Competitive selection

Operations may periodically survey the area of operation to identify one or more organizations they wish to partner with. It is good practice to do this shortly after the multi-year strategic plan has been submitted and as part of the PLAN for Results phase.

It is also good practice to identify potential partners as part of contingency planning if the annual risk assessment reveals an increased likelihood of an emergency, and existing partnerships are judged inadequate to respond to the likely emergency in terms of capacity, location and scope. For more information, see GET – Section 5.

> **KEEP IN MIND**
> It is recommended that the competitive selection process (from issuing the call for expression of interest to communicating the decision to applicants) does not exceed three months.

Calls for expressions of interest

The UNPP's calls for expression of interest aim to attract partners who can collaborate with UNHCR and contribute their expertise, resources, and support to achieve common results. The call provides prospective partners with key information on the partnership opportunity, including project scope, selection criteria, duration, deadlines, and geographic coverage, aligned with the multi-year strategy. It must include UNHCR's partner areas of specialization available on the **UNPP**, which ask organizations to demonstrate their capacity and compatibility. It also includes links to key UNHCR policies and sector standards with which partners are expected to comply or explain their non-compliance. The call may include questions surrounding the capacity assessments (excluding the PSEA assessment) and UNHCR may prescribe how the results are to be achieved or invite innovative delivery mechanisms.

The call for expression of interest template outlines that the partnership duration is contingent on partner reviews (performance and financial, including project audits), pending open receivables, changes in context, compliance with partnership framework agreement and project workplan terms, willingness to work within the scope, and feedback from affected communities that is in line with UNHCR's Policy on Age, Gender and Diversity.

Selection criteria

Calls for expression of interest have weighted criteria for selection that are developed by results managers with input from the MFT. Interested organizations demonstrate their comparative advantage and value via a concept note, with criteria specific to each opportunity. It is recommended that the following criteria are utilized in the UNPP for UNHCR selection:

1. Sector expertise and experience
2. Project management
3. Local experience and presence (including accountability to communities and community relations)
4. Cost effective
5. Access/security considerations

In line with UNHCR's commitment to localization, it is recommended that operations do not incorporate weighted criteria surrounding the "contribution of resources", but rather look at the overall cost-effectiveness in consideration of best value for money.

Technical expertise such as health, gender-based violence, child protection, legal assistance, and disability, are also among the criteria.

KEEP IN MIND
Conditions and project requirements may affect the selection criteria. For example:

- **In emergency settings,** organizations that can quickly mobilize and deliver required goods and services to remote locations may be favoured within the overall local experience, presence and community relations criteria. The time to mobilize and commence the delivery of services and activities may be a more critical factor in some projects than others.
- **Projects that require large-scale interventions** may call for partners who are able to supplement UNHCR's funding with funding from other sources. Operations are mindful that local actors may be less capable of mobilizing funds from additional sources than other potential partners.
- An organization's ability to **mainstream environmental sustainability** into the partnership depends on the nature of the results and the activities carried out to achieve them. For example, the criteria may give preferential weighting to environmentally sustainable processes and solutions for projects, within the overall sector expertise and experience criteria, involving procurement, shelter and infrastructure. Environmental considerations are aligned with the objectives of **UNHCR's Strategic Framework for Climate Action**.
- **Cost-effectiveness** may be a relevant factor, and different techniques can be used to measure it without requiring the organization to submit a detailed budget and concept note. Different projects have different cost drivers.

Data Protection and Information Security

A call for expression of interest that looks for partnerships that will likely include processing and/or receiving personal data of forcibly displaced and stateless persons, requires partners to adhere to UNHCR's policies on Personal Data Protection and Privacy and Information Security. The call for expression of interest would include questions from the data protection and information security capacity assessment.

In this case, a partner's concept note is assessed by the data protection focal point (DPFP) as part of the MFT, looking at the organization's legal, technical and operational capacity to process personal data, during the technical evaluation and ahead of signing the Data Protection Agreement.

For non-competitively selected partners, the review may be documented through the data protection and information security capacity assessment. This remains valid for the duration for which the partner is selected unless an earlier re-assessment becomes necessary. The review process also helps inform the project workplan risk register.

Opportunities to improve a partner's data protection and information security capacity are raised via PROMS (see GET – Section 4).

Dissemination

The programme function is responsible for publishing the call for expression of interest on the UNPP platform in a timely manner. Further dissemination of the call for expression of interest may be explored via social media promotion of the UNPP link, outreach to civil society platforms, or other relevant communication platforms (humanitarian, development, government), taking into account the local context.

The same information and general clarifications are provided to all existing and potential partners via the UNPP at the same time and with the same deadline to ensure fairness and objectivity in the process. A UNPP call for expression of interest is open to organizations, ideally for a minimum of four weeks.

Concept notes

The operation uses a standardized concept note template, or tailors the template to its context, when launching its call for expression of interest to help partners familiarise themselves and to ensure consistency and objectivity. The scoring criteria are then tailored and weighted accordingly and entered into the UNPP against the above five selection criteria. UNHCR aims to make the application process accessible to all organizations, regardless of size or capacity, and considers ways to make it easier for them. The complexity, length, language or format of the concept note is not to be a barrier for organizations interested in applying.

> **KEEP IN MIND**
> Operations may wish to include the following options in the selection criteria:
>
> 1. Invite organizations to submit their concept note in their preferred language.
> 2. Assess some criteria through multiple-choice questions or questions that require figures or statements of fact.
> 3. Allow organizations to attach a recorded presentation, photos or videos.

Organizations may be asked for supporting documentation with their concept note, but requests are minimized to avoid disadvantaging less experienced local organizations. Operations can refer to the organization's profile on the UNPP, which already contains useful information, including assessments by UNHCR and other UN organizations. See the **Concept Note Sample Template**.

Conducting the technical evaluation

The MFT evaluates concept notes based on the criteria, led by the results manager or delegate, with representatives from programme and project control. Conflicts of interest among those involved in the evaluation are declared to the IPMC chair, who decides whether to allow involvement or manage the conflict in another way.

UNHCR colleagues assigned to the MFT user role on the UNPP can check the profile of organizations on the platform and use some of its information for technical evaluation.

The results manager provides the IPMC with an overview of the top-performing organizations based on their technical scores. This is supplemented by information screened by the IPMC secretary from the UNPP (see the section on partner screening above).

Recommendation and decision

The IPMC secretary generates UNPP reports for the IPMC's review, alongside the technical evaluation, which include the current status of organizations regarding a) the PSEA capacity assessment; b) UN/UNHCR project audit internal control questionnaire risk ratings; c) and risks flagged.

Following the technical evaluation, the IPMC recommends to the head of sub-office, representative or director one or more organizations with whom UNHCR may enter into a partnership framework agreement (PFA) and a project workplan. The IPMC may recommend to pool or roster multiple partners for specific results or sectors.

The recommendation includes further requirements and documentation (e.g. reference check, web search etc.), and notes whether any further capacity assessments are required, which includes verifying the completeness and validity of the organization's PSEA assessment. The IPMC may provide observations about a recommended partner that is to be considered during the project design. The head of sub-office, representative or director can agree or disagree with the IPMC recommendation and has the option to select another partner or undertake a new selection process. A justification for the decision is documented on the operation's SharePoint.

> **KEEP IN MIND**
> The IPMC notes areas of weakness or potential improvement that do not preclude the organization from being the best-fit partner. These recommendations could be included in the partner's risk register and are addressed during implementation. For example, the IPMC may make observations about an organization's capacity to absorb additional funding in the event of an emergency or other circumstances resulting in an OL increase.

Partner notification

To demonstrate transparency, programme personnel inform all organizations about the outcome of the selection process in a timely manner. This is normally communicated via the UNPP.

The selected partner's name may or may not be announced to all organizations at the operation's discretion. The operation communicates with applicant organizations using appropriate methods considering protection sensitivities, security constraints, and the operational environment (e.g. UNPP, email, letter etc.).

Partners requesting clarification on selection decisions receive a response from the representative or director, explaining the transparency and integrity of the process, within 15 working days. In exceptional cases where operational sensitivities prevent disclosure, feedback is not provided. Dissatisfied organizations may escalate their concerns to UNHCR via **epartner@unhcr.org**. The bureau reviews the process undertaken by the country operation. The dissatisfied organization is informed as to whether fairness and adherence to the procedure was observed.

The closure of the partnership selection process triggers the commencement of the PFA. Any exceptions or delays in partnership selection are documented, such as late notification of the partnership selection outcome due to new outputs and activities or earmarked funds.
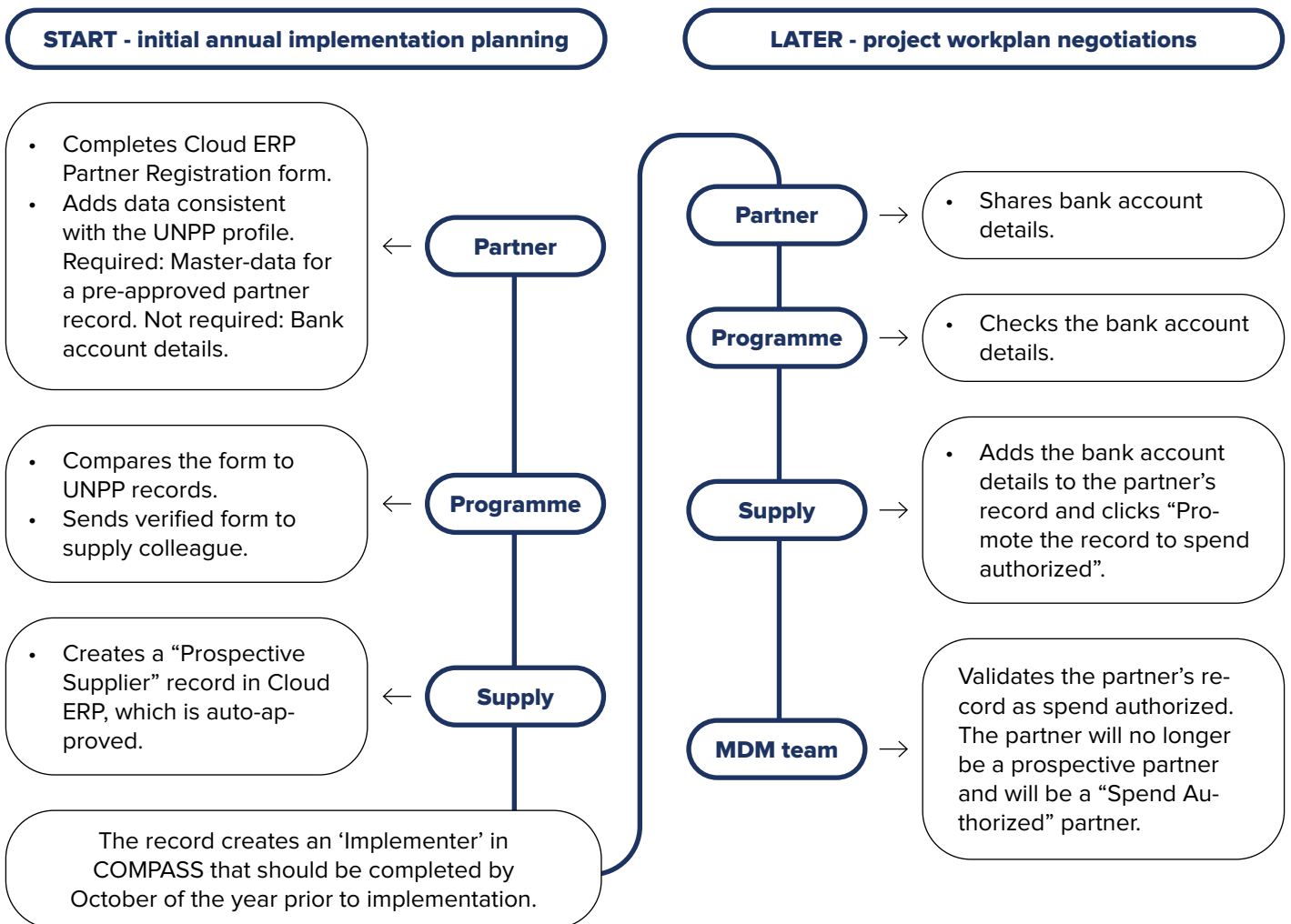
Commencement of a partnership framework agreement

8.4

A partner entering into a PFA must first be registered in Cloud ERP. The operation sends a Cloud ERP Partner Registration Form to the partner to either complete its details and/or review and update information for verification. An invitation is then sent to register in the Project, Reporting, Oversight and Monitoring Solution (PROMS). After creating a profile on PROMS, the partner can collaborate and enter into a negotiation with UNHCR on a PFA, and subsequently on the project workplan. See **Partner On-Boarding Hand-Out** to learn more about partner registration.

Country level

START - initial annual implementation planning

- Completes Cloud ERP Partner Registration form.
- Adds data consistent with the UNPP profile. Required: Master-data for a pre-approved partner record. Not required: Bank account details.

← **Partner**

- Compares the form to UNPP records.
- Sends verified form to supply colleague.

← **Programme**

- Creates a "Prospective Supplier" record in Cloud ERP, which is auto-approved.

← **Supply**

The record creates an 'Implementer' in COMPASS that should be completed by October of the year prior to implementation.

LATER - project workplan negotiations

Partner →

- Shares bank account details.

Programme →

- Checks the bank account details.

Supply →

- Adds the bank account details to the partner's record and clicks "Promote the record to spend authorized".

MDM team →

Validates the partner's record as spend authorized. The partner will no longer be a prospective partner and will be a "Spend Authorized" partner.

> **SOFTWARE TIP: PROMS 1**
> The process of creating a profile in PROMS
> is outlined here.

The completion of partnership selection, whether competitive or not, enables the PFA to be established. The PFA is comprised of two documents; a) cover sheet; and b) terms and conditions. The Legal Affairs Service (LAS) approved PFA templates are found in the Cloud ERP contracts module, while the draft templates are available to new partners for familiarization via the UNPP. The PFA sets out:

- Terms and conditions of the parties' collaboration and how their relationship works at an overarching level.
- General roles and responsibilities for each party.
- Communication and reporting mechanisms for how the parties will communicate with each other, share progress reports and project updates.
- A monitoring and evaluation framework for how the parties will monitor and evaluate a project's progress and use those findings to improve the partnership and its outcomes.

The subsequent project workplan may then be negotiated on an annual basis. Operations are encouraged to limit the need for physical signatures on partnership agreements. See the **PFA Cover Sheet**.

A PFA can be signed with a partner even before capacity assessments are finalized. Within the PFA terms and conditions, the partner commits to undergoing UNHCR capacity assessments as necessary. Depending on the risks identified and the subsequent results outlined in these capacity assessments, an operation may decide not to proceed with a project workplan and may in exceptional circumstances propose to the IPMC that the PFA be terminated on these grounds. All capacity assessments are concluded before a project workplan is signed and UNHCR disburses funds to the partner. See **Partnership Terms**.

Partnership selection recordkeeping

Programme is responsible for keeping records and documentation of the selected partner. For processes not documented in UNPP or PROMS, the operation's SharePoint is used to retain records for six years following project completion. Documentation for recordkeeping includes the partner's registration, self-declaration, and verifications of post-sanctions screening, the call for expression of interest, the partner's PSEA capacity self-assessment, concept notes, technical evaluation matrixes or scoring, the partner's feedback on the selection process, the minutes of the IPMC and their recommendations, and any alternative decision made by the representative.

Capacity assessment and risk management

8.5

After the IPMC recommends a partner, its capacity and expertise may need to be assessed. These assessments influence whether UNHCR signs a project workplan with a partner and how much responsibility is placed on it. UNHCR is transparent with partners when assessments are conducted and opportunities to improve are identified.

UNHCR expects that partners are on their own journey to reform, improve and grow, and it supports them in these efforts. With the exception of PSEA, UNHCR does not dictate what capacity a partner needs to strengthen, rather the partner determines its own reform priorities and learning agenda.

Partners, including governments, can make a request to UNHCR for capacity-strengthening funds. This capacity-development initiative can be documented as an output under a project workplan. For small organizations led by forcibly displaced or stateless persons, UNHCR has a grant mechanism (see Grant Agreements below) with minimal requirements that can be used by the organizations to strengthen their capacity.

Opportunities to strengthen internal controls identified during the internal control assessment (ICA) are recorded and monitored in collaboration with the partner via PROMS. In the case of a PSEA assessment, there may be additional monitoring of the partner's PSEA capacity-strengthening implementation plan (CSIP) on the UNPP. All recommended actions for improvement are followed up throughout implementation, and any documented improvements are captured during the project performance verification process and recorded in PROMS.

The most senior programme colleague coordinates all capacity assessments required by the partner, ensuring that the MFT members lead assessments in their area of expertise.

> **KEEP IN MIND**
> - The UN organizations are exempt from capacity assessments, as their rules, standards, procedures and conditions are similar to those of UNHCR. For government partners, special conditions apply dependent upon the assessment, as detailed below.
> - Grant agreement partners are exempt from capacity assessments.
> - In a declared emergency, all new partners are assessed as soon as possible and no later than three months after signing a project workplan.

Partner's capacity to protect from sexual exploitation and abuse (PSEA)

Overview of PSEA

UNHCR is committed to the **IASC Six Core Principles** and the **Secretary-General's Bulletin: Special measures for protection from sexual exploitation and sexual abuse**, to ensure the protection from sexual exploitation and abuse of affected communities. Guaranteeing that these principles and measures are in place in a partner organization is a prerequisite for a partnership with UNHCR.

When entering or renewing agreements with partners who work in direct contact with forcibly displaced and stateless persons, all UN organizations ensure that the partners have the requisite capacity with respect to PSEA. The PSEA capacity assessment process currently applies only to NGOs.

Several UN organizations (including UNHCR) have agreed on a common partner PSEA capacity assessment tool based on eight core standards, effecting the requirements of the **United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners** (the UN Protocol). This tool is available on the PSEA Module on the UNPP. It enables the UN organizations to assess partners' PSEA capacities and how they take preventative, risk mitigation and corrective actions in accordance with the UN Protocol. Where needed, the UN organizations together with the partners can develop and monitor a capacity-strengthening plan based on the gaps identified. The tool has a snapshot option and history of ratings, which captures all previous steps undertaken in this process and by which UN organization, along with dates for record purposes.

When a partner uses the tool, the assessment conducted by one UN organization is recognised by the other ones as well. This avoids the duplication of assessments of common UN partners and maintains information-sharing and transparency between the UN organizations and partners. In case a partner has no access to the UNPP, it shares the assessments and relevant documents with UNHCR via email. See **Inter-agency PSEA Implementing Partner Protocol Resource Package** on the UNPP for further guidance and the offline template of the tool.

The key steps for the PSEA capacity assessment of a partner are:

1. The partner completes the PSEA capacity self-assessment.
2. UNHCR verifies the capacity self-assessment.
3. UN organizations coordinate the PSEA assessment.
4. UNHCR assesses and scores the partner's PSEA capacity.
5. UNHCR and the partner develop the partner's PSEA CSIP. See section GET – Section 2.
6. UNHCR reviews the progress made on the PSEA CSIP. See GET – Section 4.

7. UNHCR determines the partner's final PSEA capacity. See GET – Section 4.
8. UNHCR monitors continuously the partner's PSEA capacity. See GET – Section 4.

Partners' PSEA capacity self-assessment

If an organization has direct contact with forcibly displaced and stateless persons, it is required to have PSEA capacity. Relevant organizations, therefore, conduct a PSEA capacity self-assessment on the PSEA Module on the UNPP and upload the supporting documents. If UNHCR's project does not require an organization to have direct contact with forcibly displaced and stateless persons, it is not mandatory for that organization to have completed the self-assessment, though the option is available.

If the organization has previously been assessed by a UN agency, whether on the UNPP or using the common assessment **offline tool** covering the eight core standards, there is no need to redo the assessment. UNHCR reviews the assessment and supporting documents. However, if a previous assessment was carried out by another UN organization using a different tool that does not cover the eight core standards, or if it was carried out in another country than that of the project implementation, UNHCR and the applicant organization may need to agree on conducting a complementary assessment to fill in any gaps.

UNHCR verification of partners' PSEA capacity self-assessment

As part of the partner screening process, whether competitively selected or not, the IPMC secretary checks the UNPP about the organization's PSEA capacity assessment, or the documents submitted. In cases where the organization applied offline, the PSEA self-assessment form and supporting documents will be submitted offline. This screening aims to verify the status of the PSEA capacity assessment of either the highest technically scored organizations (1-3) or the organizations proposed through a non-competitive process. This information is presented for the deliberation of the IPMC.

The following are considered during this process:

• Any flags raised on the UNPP about the organization's PSEA capacity.

- If the organization has an existing assessment that is still valid (i.e., conducted within the past five years).
- If there is a need for a complementary assessment.
- The availability of supporting documents.
- If the organization is ineligible due to not meeting Core Standard 8 on corrective actions. In that case, UNHCR cannot partner with this organization.

If If no flags exist on the partner's UNPP profile, the operation may act on the assumption that the organization adheres to Core Standard 8.

> **SOFTWARE TIP: UNPP**
> For further guidance on the partner's self-assessment, see the **PSEA Module User Guides and Resource Materials** on the UNPP.

UN organizations coordination of PSEA assessment

At the country level, the relevant UN organizations agree on a lead agency to coordinate the PSEA assessments of common partners and create synergies. Interagency PSEA coordinators at the country level have a role to play in the coordination of PSEA assessments of shared partners. UNHCR usually takes the lead in refugee settings. If shared partners are assessed at the same time, the UN agencies involved decide which of them will lead the assessment on a case-by-case basis, according to criteria such as the type of projects implemented and the financial size of the agreement.

UNHCR's assessment and scoring of partners' PSEA capacity

Once the IPMC recommends an organization for selection to the representative or director, and if no valid capacity assessment is available, UNHCR assesses and scores the partner's PSEA capacity self-assessment. This process is usually coordinated by the most senior protection function (PSEA focal point), or other designated PSEA focal point, who has the technical expertise to assess the potential partner's adherence to the core standards and the relevant supporting documents. This task is conducted together with the assigned members of the MFT, including programme and project control. To ensure collaboration on the review and finalization of the PSEA assessment, it is highly recommended that the IPMC assigns a team led by the senior protection officer or the PSEA focal point and comprised of IPMC or non-IPMC members, according to the operation's context and capacities.

The designated team reviews the partner's self-assessment to determine whether adequate safeguards are in place to prevent, mitigate and respond to the risks of sexual exploitation and abuse. Compliance with each core standard is assessed individually and rated with a "yes" or "no" (the option of "n/a" exists for core standards 2 and 8) and the score is calculated accordingly. In the case of using the **offline template**, the representative, the director, or a delegate (e.g. the chair of the IPMC) signs the preliminary determination or the final determination.

The UNHCR assessment may require further communication with the partner and/or other UN organizations, for example in the case of shared partners or if the assessments were previously carried out by another UN organization. In this case, UNHCR should reach out to obtain any missing information and documents. Knowledge of past allegations against partner personnel are disclosed with the understanding that details of individual cases remain confidential.

If the partner has an existing and valid assessment by another UN organization, UNHCR reviews it, together with the supporting documents, and decides if a complementary assessment is needed. A new assessment is recommended in case of new emergencies or significant changes in the operational context or the partner's structure. See the Note: Translation of Score and Risk Rating of UNICEF's Assessment Tool available in **Methodology UN Common Assessment** in the UNPP Resource Library.

The UN/UNHCR assessment may result in one of the following scenarios:

1. Meets all eight core standards (full capacity)

The final determination of the PSEA capacity is concluded and UNHCR's regular partnership engagement procedures apply. The final determination of the partner's capacity is valid for five years. UNHCR communicates the results directly to the partner if the offline assessment modality was used. PSEA capacity is integrated into ongoing monitoring activities.

Or 2. Medium or low capacity

A preliminary determination of the partner's PSEA capacity is concluded. UNHCR may proceed with establishing a project workplan with a partner with medium or low capacity but needs to justify its decision on the UNPP PSEA Module, despite the partner's capacity gaps. This justification is not visible to the partner. If using the offline modality, the preliminary determination is concluded with the necessary justification and is signed and archived. UNHCR communicates the preliminary determination results to the partner, without revealing internal information on the justification. In these cases, the remaining gaps are addressed through the development of a capacity strengthening implementation plan (CSIP).

Reasons for signing a project workplan with a partner despite its low or medium capacity may include the partner's specialized technical expertise within a particular area, lack of viable alternatives in that sector or location or a satisfactory risk assessment of the partner. Capacity-strengthening regarding PSEA is a key area of UNHCR's work with these partners.

Operations that have assessed one or more partners as low capacity are encouraged to proactively identify alternative potential partners that could assume responsibility for areas of work performed to avoid the potential disruption of services to forcibly displaced and stateless persons.

See a sample of communications with partners available in the Inter-agency IP Protocol for PSEA of the **Resource Library on the UNPP**.

Internal control assessment

When a partner recommended by the IPMC lacks a UN/UNHCR project audit internal control questionnaire (ICQ) or internal control assessment (ICA) from the past three years, the MFT, led by project control, must complete an ICA before the signature of the project workplan. The ICA takes place as soon as the partner is selected and assesses whether the partner has sufficient processes in place to achieve the project's desired results.

If the ICA cannot be completed before the start date of implementation, ahead of the project workplan signature, the exceptional circumstances are signed by the representative or director and documented.

All funded partners, except UN partners, may undergo the ICA to determine their internal control strength. If a partner has undergone a UN/UNHCR project audit in the past three years, its report, including the ICQ results, is shared directly by the partner and reflected on the UNPP.

The ICA examines the partner's legal status, governance structures, financial viability, programme management, organizational structure and staffing, accounting policies, fixed assets and inventory, financial reporting, monitoring, and procurement rules and capacity. The ICA focuses on compliance with policies, procedures, regulations and institutional arrangements issued both by the government and the partner.

The ICA results in risk ratings of either low, medium, significant or high in multiple areas of controls, providing the same categorized and overall risk rating for a partner as the ICQ conducted by UN project auditors. However, the ICA risk rating is superseded by a project audit ICQ risk rating. Hence, either an internal control assessment or a UN/UNHCR project audit resulting in an ICQ takes place every three years for every UNHCR-funded partner.

> **KEEP IN MIND**
> The supply function leads in reviewing the assets and inventory, and procurement categories within the ICA. This is a critical assessment within the overall ICA that informs the operation of the partner's procurement rules and capacity and identifies the risks and opportunities.

UNHCR ensures that partners have effective internal controls in place to track progress and safeguard the quality and timeliness of goods and services delivered. This helps to ensure that resources received from UNHCR are used in line with the project workplan and not diverted for other purposes.

The results of internal control assessments, alongside other factors, are used to inform the project workplan risk assessment, which subsequently provides recommended essential controls including the expected number of instalments, the percentage of the first instalment and whether the partner should provide personnel reports with each PFR. Partners are engaged in discussions on internal control improvements, and areas are identified where UNHCR may provide support to develop their project management capacity (e.g., training and additional project funding). The results of the assessments also assist in identifying the timing and nature of ongoing implementation monitoring and determine the types, timing, and extent of procedures applicable to subsequent project audits.

Once project control completes the ICA, the draft report is shared with the partner for its review, feedback and agreement, ideally within seven days.

> **SOFTWARE TIP: PROMS 2**
> The ICA review process utilizes the "Document" and "Workflow" modules in PROMS. See **PROMS Tips** for more details.

Leading on from the finalization of the ICA report, project control is responsible for identifying recommendations to improve the partner's controls and for sharing them with the partner through PROMS.

> **SOFTWARE TIP: PROMS 3**
> UNHCR can raise an ICA recommendation using "Issues" in the Field module by selecting the "Issue" type "Implementation Monitoring". See **PROMS Tips** for more details.

Partners' procurement capacity

UNHCR aims to align its partner's procurement rules, regulations, and practices with the **UN and UNHCR's key procurement principles** and ethical standards. All goods and services, except for medicines, core relief items, and vehicles, may come under a project workplan's financial plan when a medium or low procurement ICA/ICQ risk rating is concluded.

If the internal control assessment results in a significant or high procurement ICA/ICQ risk rating, the IPMC shall consult with the supply function about how the procurement needs of the partnership can be met if the partner is not permitted to carry out the procurement itself. The IPMC shall recommend to the representative limitations that must be applied to the project workplan regarding procurement. These limitations may include the partner's ongoing operating procurement costs such as rent, communications, utilities, security, insurance, travel and partner affiliate workforce. Should the representative decide that the partner can proceed with the procurement, given the size of the operation and the UNHCR supply unit, the decision is documented through the signature of the project workplan.

All recommendations to improve and strengthen a partner's procurement rules and capacity, as identified by an ICA, are raised via "Implementation Monitoring" Issues in the Field module of PROMS for follow-up. Risks and opportunities identified during the ICA may also be jointly incorporated, alongside treatment plans, in the project workplan risk register (see GET – Section 2). Country operations continue to monitor the partner's procurement capacity by following up on raised implementation monitoring field issues, scheduled financial verifications, project audits and/ or ICA, as applicable.

Government partners of World Trade Organization (WTO) member States, excluding observers, have procurement rules that are considered compatible with UN/UNHCR standards. Therefore, the ICA/Q process compares WTO member State government partner compliance with UN procurement standards without having to review policies or systems in place. If a government partner from a non-WTO member State is found unable to comply with UN/UNHCR procurement principles due to legal constraints, the operation documents the circumstances and seeks guidance from the Supply Management Service (SMS) of the Division of Emergency, Security and Supply (DESS), including explanations and justifications. DESS/SMS reviews such submissions on a case-by-case basis and provides advice accordingly.

Procurement of core relief items (CRIs), vehicles and medicines

UNHCR can provide partners with CRIs, vehicles, or medicines as in-kind contributions to the overall project. However, if a partner is better equipped to procure medicines, the operation may request approval from the Senior Regional Public Health Officer, the Chief of Public Health in DESS/SMS.

In order for partners to procure CRIs and/or vehicles, the operation may request approval from DESS/SMS. All requests include a valid justification and evidence of the partner's comparative advantage. The decision also takes into account environmental sustainability implications and carbon footprint considerations.

Cameroonian refugees and children from the host community study together at St. Peter's Primary Adagom, Cross River State, Nigeria.

Credit photo: © UNHCR/Lucy Agiende

Types of partnership agreements

Types of partnership instruments

Partnerships with UNHCR can take various forms, with different terms and conditions depending on the nature of the results, sector, activities, partner capacity and related risks. UNHCR also uses a more flexible tool for developing a partnership agreement, based on the results, sector, type of activities, as-sessed partner capacity and related risks. While not all partnerships involve financial commitments from UNHCR, they are critical in achieving protection and solutions outcomes for forcibly displaced and stateless persons.

The following table summarizes the four main types of agreements.

Type of agreement	Type of organization	Timeframe	Level of application	Funded or not funded by UNHCR
Global partnership agreement	International non-governmental organization, inter-governmental, UN agencies and World Bank	Indefinite	Global	Not funded
Partnership framework agreement	All partners	Ideally multi-year	All levels	Not funded
Data protection agreement	All partners processing personal data of forcibly displaced and/or stateless persons	Ideally multi-year	All levels	Not funded
Project workplan	All partners	Annual or shorter	All levels	Funded
Grant agreement	Organization led by forcibly displaced or stateless people	Annual or shorter	All levels	Grant

Grant agreement

A grant agreement is a simple and efficient tool that provides financial support to community organizations for delivering results, protection, and support to forcibly displaced and stateless persons. Funds are given with the expectation that the recipient organization will use them to strengthen its management, internal controls, procedures, and systems for long-term growth and stability. To encourage independence, grant agreements are not provided for more than two consecutive years.

Selecting organizations for a grant agreement

Community organizations register on the UNPP to apply for a UNHCR grant agreement. Applications can be made in response to a call for expression of interest or submitted unsolicited. Standardized eligibility and selection criteria are applied, and MFT members review the applications.

In cases where these organizations lack legal status in the country in which they operate, UNHCR may award the grant to an individual representing the organization. Where possible, some of that grant is used to assist the organization in registration.

See the **Grant Agreement Selection Criteria** and the **Project Proposal Template for Grant Agreements**.

To apply for a grant agreement that is solicited by a call for expression of interest, organizations submit a concept note, including organization documents and bank account details. The selection process involves an MFT review that is led by the programme function, followed by a decision by the representative.

Marylin (not her real name) fled El Salvador after receiving threats. In Belize, she found protection and people who supported her in rebuilding her life. Thanks to a livelihood course led by UNHCR and its partner, Help for Progress, Marylin opened a sewing business that provides her a stable income.

Credit photo: © UNHCR/Jeoffrey Guillemard

GET
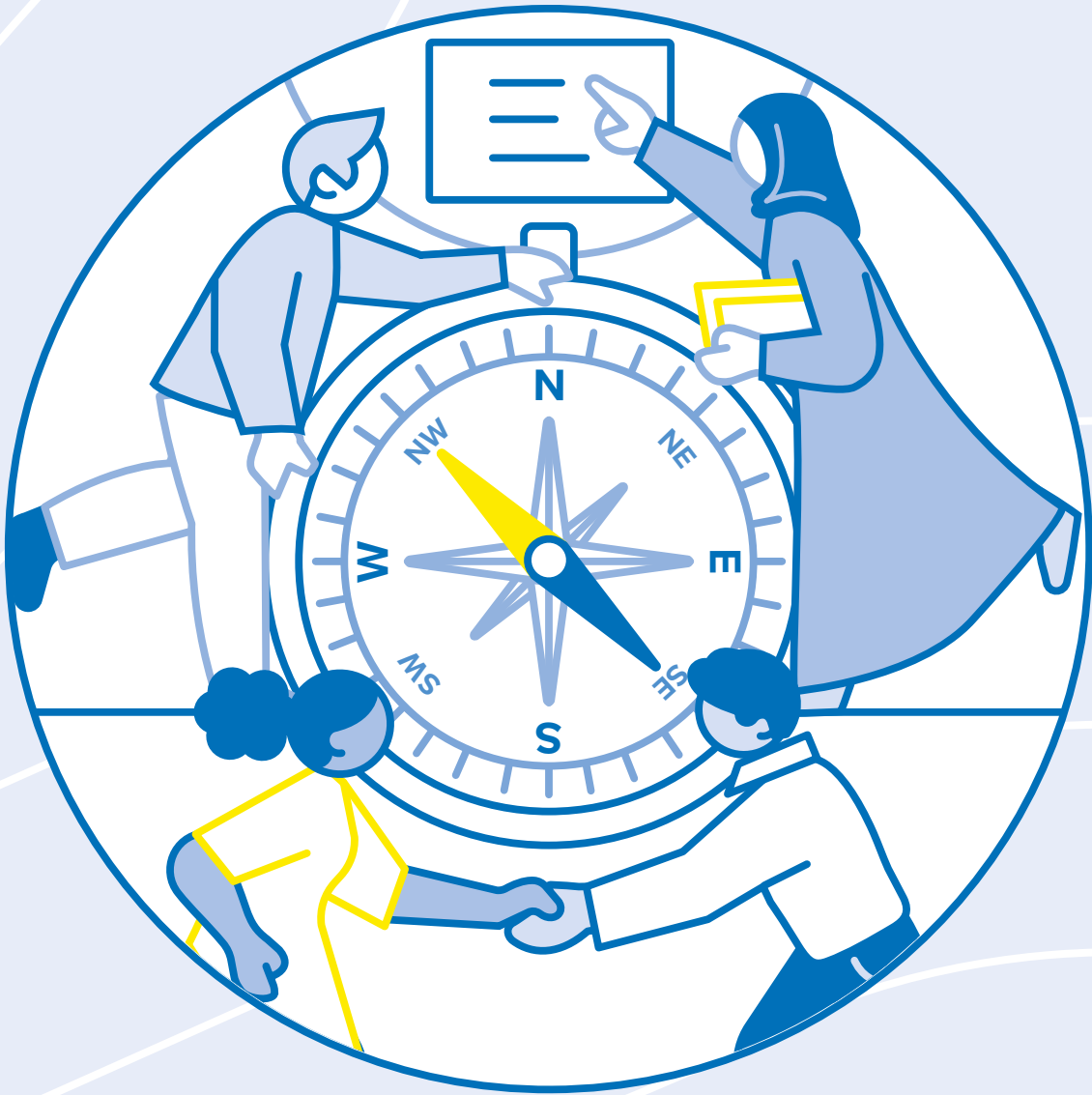
GET Results

GET Results constitutes the second phase within UN-HCR's programme cycle and takes place continuously throughout the strategy's duration. It operationalizes the strategic vision set forth in the multi-year strategy.

In this phase, operations prioritize resource-efficient actions to transform strategies into tangible outcomes, aligned with UNHCR's budget based on needs. The year before implementation, they devise an implementation strategy collaboratively with partners and affected communities. The operations then execute the activities either directly or in partnership with various stakeholders, including partners and contractors. They also monitor results to gauge progress and strategy fulfillment, informing evidence-based adjustments as needed.

The annual planning, implementation and monitoring process encompasses the following main steps:

- **Annual implementation planning:** Allocate resources toward planned results, considering context, available resources, and feedback data. Craft an annual assessment, monitoring and evaluation workplan based on the strategy's plan.

- **Establishment of projects:** Create projects with associated resources and results. Develop partnership workplans and contracts for implementation.
- **Results monitoring and adjustments:** Measure progress through data collection, adjust priorities and resources based on monitoring findings.
- **Implementation monitoring and project adjustment:** Track project progress, address emerging issues, and amend agreements based on feedback.
- **Emergency preparedness and response:** Prepare for emergencies with contingency planning and coordination. Respond to emergencies with critical interventions together with partners during emergencies.

Under the leadership of the representative or the director, continuous review of implementation progress provides the evidence needed to make programming adjustments, as well as to define priorities for the upcoming implementation year. Country operations ensure that forcibly displaced and stateless people are systematically informed on how their feedback was applied to improve and adjust implementation.

GET - Section 1
Annual Implementation Planning
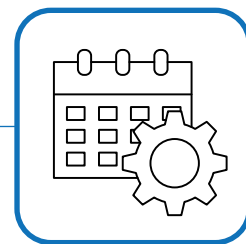
Sebastine Ava, 20, is a Cameroonian refugee living in the Ikyogen refugee settlement in Nigeria. With support from UNHCR, he received training in poultry farming, starter kits and assistance in constructing a poultry pen.

Credit photo: © UNHCR/Lucy Agiende

Annual implementation planning

The first step in the GET Results phase is annual implementation planning, during which an operation prepares to achieve its desired results for the following year. Once the indicative operating level (IOL) is communicated, the operation determines specific details for implementing its multi-year strategy in the upcoming year.

Valentina, 83, is interviewed by UNHCR protection monitor Svetlana Lokian in Krakow, Poland. She fled the war in Ukraine with her daughter Oksana and granddaughter Zhanna.

Credit photo: © UNHCR/Anna Liminowicz

High-level breakdown of the indicative operating level (IOL)

1.2

Operations propose their high-level IOL breakdown and staff positions based on the results framework. Once the IOL and planning parameters are communicated, the operations:

1. Prioritize impact, outcomes and outputs from within the approved OP, considering:

   - Global and regional policies and planning parameters, including Strategic Directions, the GCR and others
   - Specific operational contexts
   - Maximum achievement of results through alignment of resources, workforce and implementation modalities
   - Recommendations from evaluations, audits and other analytical work
   - UNHCR's comparative advantage in meeting specific need areas, relative to other stakeholders
   - Criticality of needs and national capacities to address them
   - Commitments to donors, including under anticipated tightly earmarked contributions
   - Outlook for future years' income for the operation, depending on donor funding trends
   - Priorities expressed and other feedback received from forcibly displaced and stateless people
   - Efficiencies, where UNHCR can achieve the greatest impact, reaching those furthest behind first
   - Data and evidence available

2. Based on these programmatic priorities, the operations are expected to:

   i. Consider how best to structure the office to achieve the prioritized results.

   ii. Determine the positions needed within the applicable IOL.
   iii. Propose IOL lumpsum breakdowns by budget category (OPS, ABOD, STAFF) by mid-September, with details on positions under the STAFF component. By the end of September, the IOL breakdowns within the OP are approved, as is the list of staff positions.

3. In choosing their priorities, the operations:

   i. Optimize efficiency and coherence between the strategy and allocation of resources, considering the overall ratio of OPS to ABOD and STAFF budgets.
   ii. Reviewing the previous year's administrative expenses guides the analysis and comparison of the current administrative budgets.
   iii. Consider the outlook for future years of the OL.
   iv. Document deprioritized strategic priorities.

Prioritization

During the prioritization process, all UNHCR operations determine which results and activities they are best positioned to undertake, in consultation with partners and other stakeholders, based on:

- Maximum achievement of results.
- The recommendations from evaluations, audits and other analytical work.
- UNHCR's comparative advantage in meeting specific need areas, relative to other stakeholders.

- The alignment of resources, workforce and implementation modalities for the achievement of results.
- The commitments to donors, including activities for anticipated tightly earmarked contributions.
- Efficiencies that can help UNHCR achieve the greatest impact, reaching those furthest behind first, in line with the 2019 Guidance Note on UNHCR Engagement with the Sustainable Development Goals.
- Global and regional planning parameters, strategic directions and global policies.

For country operations, in addition to the elements above, the prioritization of activities and outputs is also informed by the:

- Criticality of needs and national capacities to address them.
- Priorities expressed by affected people.
- UNHCR aims to implement at least 25 per cent of the operational response under each relevant cluster chapter for Humanitarian Needs Overview (HNO) & Humanitarian Response Plans (HRP).

The UNHCR Strategic Directions 2022-2026 and the eight focus areas

When planning annually, operations align their priorities with the UNHCR Strategic Directions 2022-2026 and the eight focus areas. The Strategic Directions provide the organization with a vision and strategic orientation around the key areas of work based on UNHCR's mandate, role and strategic position.

Targeting for basic needs assistance

Many operations provide basic assistance (multi-purpose cash and non-food items) to households that are unable to meet their basic needs. During annual planning, targeting approaches are developed to determine the number of households that are in need and are eligible for assistance. Where the available budget is insufficient to cover all households targeted for assistance, it is necessary to prioritize the households most in need.

Targeting and prioritization exercises usually combine various approaches to identify, enrol or register households that are eligible to receive basic needs assistance. This may include geographic or area-based programming, categorical approaches (based on the characteristics of households or individuals), community-based targeting and scoring systems (such as scorecards, indexes, or proxy-means testing). Where the World Food Programme (WFP) is assisting the same population, it is advised to conduct the targeting and prioritization exercises jointly as noted in the **UNHCR-WFP Joint Guidance on Targeting of Assistance to Meet Basic Needs**.

Area-based approaches

An area-based approach prioritizes available resources and the needs of all displaced and stateless persons within a defined geographic location, irrespective of status. It is typically built on area-based assessments, defining an area as the primary entry point for interventions. It is often community-driven, long-term and covers diverse sectors such as community empowerment, basic infrastructure and services, peaceful coexistence and local economic development. An area-based approach requires the alignment of UNHCR's objectives with local authorities' plans, and involves collaboration among different actors (government, communities, non-governmental organizations (NGOs), donors and the private sector) to address obstacles, enhance the protection environment, improve the integration of forcibly displaced and stateless persons, promote social cohesion, and improve access to basic services. Joint analysis and inter-agency collaboration are crucial for positive outcomes.

Area-based programming aims to transition from humanitarian assistance to sustainable development by passing on project costs to local authorities or development actors. This creates opportunities for joint programming and engagement with development actors, allowing UNHCR to systematically incorporate sustainability analyses and exit strategies into project design. By doing so, UNHCR can gradually disengage after the initial investment, allowing government and development agencies to take over longer-term support.

GET - Section 2
Establishment of Projects
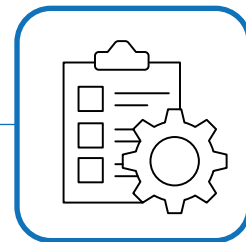
Opira Bosco Okot, 27, is a South Sudanese refugee and enviromental activist living in Palabek Refugee Settlement, Uganda. He teaches school students and camp residents about environmental protection and how to plant trees.

Credit photo: © UNHCR/Francis Mukasa

Establishment of projects

During the strategic planning phase, an operation decides on the best-fit modalities for implementing its strategy based on the situation analysis, including the stakeholder mapping and theory of change, to inform the partnership selection process. The implementation of projects can be done through a partnership or a commercial contract, or directly by the operation. At the same time, the operation considers whether protection and assistance are provided through cash-based interventions (CBI) or in-kind. During the annual implementation planning, the decisions surrounding the implementation modalities can be revised and documented. PLAN – Section 8 defines a partnership or supply service and distinguishes all types of partnership engagement.

When developing projects or commercial contracts, it is essential to engage forcibly displaced and stateless persons, along with the multi-functional team (MFT), and results managers, who are best placed to identify needs, priorities and modalities of assistance and solutions, in collaboration with UNHCR's partners.

Furthermore, a key principle in planning, getting and showing results is to secure an effective and contextualized response that reinforces local partnerships, infrastructure and systems, drives self-reliance and resilience, and secures better protection, inclusion and solutions outcomes for forcibly displaced and stateless persons.

Typically, a programme colleague is designated as the partnership management focal point, responsible for the overall coordination of all partnership agreements with a specific partner, while relevant results managers lead the collaboration with the partner on detailed activities in their areas of expertise.

> **⚠ ALERT**
>
> UNHCR collaborates with a variety of partners, whether funded or not.
>
> A partner with a project workplan is a UNHCR-funded partner and the relationship is called a "funded partnership". This section primarily focuses on partners that are provided with funds to achieve results and are referred to here as "partners".
>
> Partners that have a global partnership agreement or a memorandum or letter of understanding do not receive funds from UNHCR. These non-funded partners are specifically referenced to as such in this section.

Supply colleagues are responsible for the overall coordination of commercial contracts. Each commercial contract has a requesting function, a contract manager, and a contract procurement administrator. The requesting function is a UNHCR section, unit or team responsible for requesting procurement through a purchase requisition. The contract manager, who may also be a results manager, is responsible for ongoing monitoring and management of the vendor contract, with support from the supply colleagues, and is usually a member of the requesting function. The contract procurement administrator is typically a supply colleague that supports the contract manager in establishing, amending or closing contracts, maintaining contract files and recording and informing vendors of their performance.

CBI or in-kind assistance

When delivering basic needs assistance (whether cash or in-kind), a targeting approach is necessary to select or prioritize forcibly displaced and stateless persons eligible to receive assistance. Targeting approaches are based on an understanding of each household's needs and vulnerabilities and are based on information from the situation analysis and the available assessments.

The parameters for the targeting approach consider age, gender and diversity. They are informed by consultations with partners and stakeholders, including forcibly displaced and stateless persons and their host communities, which can ensure ownership and promote equality. In most situations, it is not feasible to meet all the identified needs during the annual implementation planning due to budgetary gaps or limited reach. In some situations, a participatory joint assessment can be built into a partnership agreement or commercial contract to target and identify households eligible to receive assistance. The budget for these assessments may be included in the project workplan or commercial contract.

Cash-based interventions (CBI)

Aligned to the Policy on Cash-Based Interventions, to the extent possible, UNHCR provides unrestricted CBI to meet the basic needs of forcibly displaced and stateless persons. Restricted CBI is only to be considered as a last resort to achieve a specific pre-defined outcome.

When feasible, UNHCR prioritizes the delivery of CBI through commercial contracts with financial service providers (FSPs) that can distribute cash to forcibly displaced and stateless persons through bank accounts, prepaid cards, mobile money or cash over the counter. The procedures for identifying and selecting FSPs are governed by the guidance on procurement.

The risk management tool on cash-based interventions helps to identify CBI-related risks in operations and looks at measures to address them. The tool covers a range of possible risks and relevant proactive or reactive treatments. The main risks to achieving the intended outcomes of CBI identified in the operation's multi-year strategic plan are assessed and captured in UNHCR's operational Risk Register under the "risk sub-category 4.1. cash-based interventions".

CBI implemented by a partner

If direct implementation is not feasible or appropriate, CBI can be delivered through partners with the requisite capacity and expertise, as evaluated against the scoring criteria of a competitive selection process. Standard conditions related to the implementation of CBI activities by a partner are reflected in the project workplan, with the partner's responsibilities clearly described therein.

To comply with the guidance on the financial management and related risks for cash-based interventions, the partner establishes and documents effective procedures, criteria and financial controls for cash assistance through a standard operating procedure (SOP) developed in consultation with UNHCR. This includes traceability of funds, project audit trails, controls on key steps of implementation, monitoring of transfers and transactions and distribution statistics.

In-kind assistance

Operations continuously work to develop and improve assistance provided by consulting with affected communities and adopting solutions based on their inputs, and by reducing the carbon footprint of assistance with a sustainable supply chain. Operations also ensure that the delivery of assistance is effective and timely, and considers age, gender and disability.

The risk management tool for the management of non-food items (NFIs) is a resource that assists country operations in identifying and analysing risks related to such activities, and in developing and implementing proactive and reactive treatments to address them.

To facilitate adequate inventory management, country operations are encouraged to develop SOPs for needs-based planning, sourcing, pipeline management, distributions, reallocation and disposal actions. These procedures align with the Operational Guidelines on NFI Management, and ensure that inventory items and stock are handled effectively and efficiently.

Non-food items distribution by a partner

UNHCR often undertakes NFI distributions through funded partners (and occasionally non-funded partners) by using distribution storage points (DSPs). DSPs are intermediary storage points, close to distribution sites that are used to store NFIs prior to distribution. A DSP is not registered in Cloud ERP and is often managed by the partner.

Where UNHCR provides NFIs to a funded distribution partner, UNHCR transfers the ownership and control of the items using an external Movement Request Issue (MRI) and a Goods Receipt Note (GRN). No Transfer of Ownership documentation is necessary for such transfers to funded partners.

Where UNHCR provides NFIs to a non-funded partner for distribution in line with the UNHCR mandate and as part of UNHCR's distribution plan, an Asset Management Board (AMB) decision is not required as these items are not to be considered a diversion from the planned distribution. However, the documentation of an MRI, Goods Receipt Note (GRN) and a Transfer of Ownership is mandatory in such cases.

Once the goods are received, NFIs are no longer considered UNHCR inventory and are no longer under UNHCR's ownership. In accordance with International Public Sector Accounting Standards (IPSAS), UNHCR inventories include all items that are intended to be distributed to forcibly displaced and stateless persons, regardless of their value or funding source. Inventories also include consumables, other materials and supplies consumed by UNHCR in the delivery of its operations, when these items are of material value. Inventories are held in warehouses or could be in transit to the final delivery point. However, once ownership has been transferred to the partner, these items are not expected to be transferred back to UNHCR, nor valued and recorded in UNHCR's financial statements at the end of the year.

As stipulated within the project workplan (for funded partners) and the Memorandum or Letter of Understanding with a non-funded partner, NFI results are reported against the targets agreed with the partner. Partners do not report on the NFI movement and stock levels because the NFIs are not under UNHCR's ownership.

It is recommended that funded partners requesting the release of stock, provide the following documentation to the relevant UNHCR supply function to support an external MRI for programme approval:

- An NFI distribution plan, including current stock availability.
- A distribution list (if applicable) aligned to the standards and principles of UNHCR's General Policy on Personal Data Protection and Privacy, and the Policy on Information Security.

Project workplan

When UNHCR selects a partner to achieve the identified results, it establishes a Partnership Framework Agreement (PFA) before entering into a project workplan (See PLAN – Section 8).

To commence a project workplan, an operation initiates negotiation with the partner on detailed activities, results and financials before mid-October, ensuring alignment with the operation's strategic plan. Se the **Project Workplan Template**.

For the development of the project workplan, UNHCR and the partner jointly analyze and consult on how best to work with and for the identified population groups benefitting from the activities of the partnership. Based on this, UNHCR and the partner define risk mitigation control measures, timelines, reporting requirements and the project description (within the project workplan template), the results plan, the financial plan and the risk register. Once these factors are agreed upon by all parties, the project workplan is signed.

UNHCR establishes a project workplan within the calendar year. It outlines the specific outputs to be achieved through collaboration between UNHCR and its partner. This type of collaboration entails the transfer of funds from UNHCR to the partner for the delivery of results within a given duration (usually one UNHCR financial year).

An alternative to a project workplan is a grant agreement (see section on Grant Agreements) (see PLAN – Section 8).

Risk-based management

Effective management of risks and opportunities associated with the project workplan will contribute to the achievement of the objectives. It is essential to identify the key risks and opportunities across the partnership lifecycle, so that UNHCR and the partner can collectively manage them and maximize the likelihood of successful delivery for forcibly displaced and stateless persons.

Project workplan risk assessment

The programme and the project control functions consider the partner's UN audit results, including the internal control assessment or questionnaire (ICA/ICQ) risk rating.

The ICA/ICQ risk rating is taken into consideration in the project workplan template to apply essential controls. These include the expected number of instalments, the value of the first instalment, the budget flexibility at output-level and whether it should be mandatory for the partner to submit a personnel report with each project financial report or not.

The head of sub-office, representative or director has the authority to alter the above controls within the project workplan due to context, project developments, or other reasons documented within the project workplan as additional factors considered.

The **UNPP** provides information on the partner's latest UN project audit, including the ICQ risk rating, where available.

Annual assessment, monitoring and evaluation workplan

At the same time as implementation planning, operations conduct an annual risk review as required by the Policy on Enterprise Risk Management. The results of this, as captured in the Risk Register Tool, can help operations to consider which activities should be included in their annual assessment, monitoring and evaluation workplan surrounding partnership implementation.

For partners considered significant or high risk in their latest UN project audit Internal Control Assessment (ICA) or Internal Control Questionnaire (ICQ), it is recommended that operations capture the related implementation monitoring commitments within their annual assessment, monitoring and evaluation workplan. This is completed by results managers with the MFT, and highlights UNHCR's roles and responsibilities, and the frequency and deliverables of monitoring. You can find more about the annual assessment, monitoring and evaluation workplan in GET – Section 1.

Implementation monitoring includes verifications of both the financial and performance progress of each agreement. The verification of financial and performance progress is an integral part of managing projects and effective partnerships. It encompasses proactive risk mitigation, results-based management and accountability to donors and affected populations through feedback and response mechanisms. It also supports the operations' programme decisions and reporting with evidence.

Project workplan risk register

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. Learn more about the Risk Register here.

This risk register does not form an annex of the signed project workplan and therefore need not be signed. However, the programme function approves the risk register, per the project workplan in PROMS, ahead of the signature of the project workplan.

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.

During project performance verifications, in case no progress is made on treatment plans within the risk register, an implementation monitoring challenge may be raised in PROMS to flag follow-up by the partner or UNHCR. See GET – Section 4 for more details on issues related to "Field" module in PROMS.

> **SOFTWARE TIP: PROMS 4**
> The Risk Register process utilizes the "Document" and "Workflow" modules. See **PROMS Tips** for more details.

Project description

During the annual implementation planning, key stakeholders collaborate to design and develop detailed activities. This is documented within the project workplan contract template.

The partner is responsible for developing a project description, alongside the UNHCR operation, that outlines how it plans to implement the activities. The results managers and the MFT review the project description and provide feedback.

The project description presents the implementation strategies and activities that are undertaken to deliver the expected results, aligned to the operation's strategy. It outlines how the activities address the needs of specific groups through age, gender and diversity considerations. The project description also specifies how forcibly displaced and stateless persons participated in the project design, and the mechanisms in place to ensure their meaningful participation throughout implementation. This ensures that their views are included in the project and its revisions, and that there is a swift response to reported cases of mismanagement or misconduct, including sexual exploitation and abuse.

Results plan

The operation's multi-year results framework includes planned indicators for all results statements. During the project workplan development, UNHCR shares with the partner an overview of the planned results, aligned to the operation's multi-year results, with recommended indicators.

UNHCR shares the results plan with the partner via PROMS, which defines all partner indicators and data disaggregation according to age, gender and diversity. The results plan presents indicators assigned to the partner in COMPASS, under the relevant outputs, for the partner to review via PROMS. At least one COMPASS indicator per output must be selected in COMPASS to allow the partnership scope to submit both financial and results information to PROMS, creating the financial and results plan. In case the operation considers including additional indicators in the project workplan that are not in the multi-year results framework in COMPASS, the operation must consider if the additional indicator is necessary, if the data is required and how it will be used. Operations give particular attention to the careful management of core output indicators assigned to partners, with consideration to avoid double counting.

The partner then reviews all indicators and proposes targets, also confirming the data disaggregation that will be reported. The partner may propose a change in user-defined indicators, in accordance with the activities in the project workplan. Any changes agreed upon to COMPASS indicators by the operation within the results plan, are then reflected in the multi-year results chain in COMPASS.

The following actions are crucial during the negotiation of indicators with partners, keeping in mind that the results chain is first drawn from COMPASS to initiate these discussions and then adjusted if necessary:

- **Deletion of an indicator.** If a partner does not agree to a specific indicator to report on, it will be deleted from the results plan.
- **Addition of an indicator.** If a partner wants to add in an indicator, it can include it in the results plan. UNHCR may or may not decide to insert additional output indicators into COMPASS.
- **Change of the name of an existing indicator.** If a partner wishes to change the name of a user-defined indicator, it can suggest a revision in the results plan. Names of core and good practice indicators cannot be changed.
- **Proposal of targets.** After the results plan is complete, including deletion, addition or amendment of indicators, the partner proposes targets.

Both parties negotiate and agree on the results plan in PROMS, however any changes to indicators must be manually adjusted by the operation in COMPASS. Once approved through the PROMS workflow, partner sub-targets are automatically imported from PROMs to COMPASS and auto-summed in COMPASS to calculate the total sub-targets (partner + DI sub-total targets). Learn more about the Results Plan **here**.

Financial plan

The partner submits the financial plan outlining the resources needed to implement the project. This includes the assets, cost of human resources, costs of activities, interventions, etc. The financial plan also demonstrates resources fully covered by UNHCR or by the partner. Learn more about the Financial Plan **here**.

The financial plan and project financial report (PFR) refer to the same account codes used by partners. There are two types of accounts:

1. **Direct costs.** These are the necessary and reasonable costs incurred in delivering a specific output and arise directly because the activities are required to achieve a specific output. They are divided into two sub-types:

- **Direct programme costs.** These costs are 100 per cent directly related to one output.
- **Direct shared costs.** These are costs that a partner apportions across more than one output under the financial plan of one project workplan. These are also used by the partner when representing a shared cost involving another donor. For instance, if UNHCR does not cover 100 per cent of the overall cost of an item or service, the partner may share this cost with funds provided by another donor.

2. **Indirect support costs.** These are the costs needed to manage and run an organization. They support the delivery of activities but are not directly related to implementation and can include policies, frameworks, systems, overhead and capacity-strengthening costs that enable a project or organization to operate successfully. It is not practical to charge indirect costs to individual funding arrangements under direct costs, but without these costs present, projects and programmes cannot be delivered effectively, efficiently and safely. These costs are covered by the partner indirect support costs.

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.

The partner can use indirect support costs at its discretion to support headquarters, regional, country offices or other locations, to achieve overall humanitarian objectives and/or project results.

UNHCR's contribution to the partner indirect support costs is calculated based on a flat rate on the overall expenditures of direct costs reported under a project workplan, as follows:

1. Seven per cent for international organizations (international NGOs and other not-for-profit partners that operate within and outside their country of establishment, i.e. the country where the organization is incorporated, including those that undertake global programmes from their headquarters location).
2. Four per cent for national organizations (NGOs and other not-for-profit partners that operate only in the country where their headquarters are established, excluding organizations holding a grant agreement).
3. Inter-agency rates for the International Organization for Migration (IOM) and other UN system organizations are seven per cent, except for UNDP, UNFPA, UNICEF and UNWOMEN, where eight per cent may apply.

Any deviation from these rates requires approval from the director of the Division of Strategic Planning and Results (DSPR). When conducting project audits or verifications, UNHCR may request supporting documentation concerning the partner's indirect support costs.

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

See the **Account Codes for Project Workplans**.

Procurement

If a partner has no previous ICA/Q in the last three years, and/or its last ICA/Q has resulted in a significant or high procurement risk rating, the Implementation Programme Management Committee (IPMC) should have recommended any limitations to be applied to the financial plan, regarding procurement (see PLAN – Section 8). Such limitations will usually result in the financial plan only including procurement costs related to the partner's rent, communications, utilities, security, insurance, travel and partner affiliate workforce. These limitations surrounding procurement should continue until the partner improves procurement capacity and its next ICA/Q results receive a medium or low procurement risk rating.

Final approval of the financial plan will create a PO and release an instalment

Once the partner completes the financial plan, it shares it with the programme colleague designated as the partnership manager. The programme colleague then coordinates feedback and confirmation with the results manager(s) and project control colleagues, so that the quality assurance checklist can be completed see below.

Key considerations for the project workplan financial plan

- **Indirect support costs.** If a partner is engaged to attain multiple outputs, a partner's support costs are calculated and apportioned automatically within the financial plan under all outputs across the project.
- **Geographical locations.** The financial plan is broken down by geographical location where the output is being realized, under each account code. The financial plans cannot contain multiple cost centres.
- **Single currency.** Financial plans comprise a single currency, which is typically the currency of the expected predominant expenditure, usually the local currency. However, there are two exceptions to this rule, which allow for flexibility in determining the appropriate currency for the project workplan based on the nature of the expense and their location:

  1. If the majority of expenses are anticipated to be incurred outside the country operation, the applicable currency of the forecasted expenses may be used as the single currency for the project workplan without requiring authorization. Such an example is when paying for internationally engaged staff or international procurement.
  2. If the majority of expenses are expected to be incurred inside the country operation but in hard currency, the operation must seek authorization from DSPR through the relevant bureau. The use of hard currency may be needed, for example, due to the instability of the local currency because of hyperinflation, devaluation or depreciation and in locations where a hard currency is commonly accepted for regular commercial transactions. For such requests, DSPR considers whether the government or the UN Country Team has accepted or endorsed the use of a hard currency by UN organizations and partners. In many contexts, the UN Country Team will be best placed to consult with the government and ensure that the use of a hard currency does not conflict with the position, policy or legislation of the government.

> **SOFTWARE TIP: PROMS 7**
> The negotiation of the financial plan process utilizes the "Workflow" module. See PROMS Tips for more details.

For more information on partners reporting on expenditures incurred in a different currency than that of the financial plan, see GET – Section 4.

Pooled bank accounts

Partners nominate one bank account where UNHCR transfers instalments. Partners with internal controls assessed (ICQ/ICA) as low or medium risk may use a pooled bank account. A pooled bank account is one that the partner uses for funds from other sources and for different activities and purposes. In accordance with the project workplan, the partner agrees that it has adequate mechanisms to trace the use of UNHCR funds, and that it will allow UNHCR and auditors to conduct financial verifications by accessing bank statements and related reconciliations for the pooled account.

In cases where the partner is not able to satisfy these requirements, or its internal control assessment (ICA/ICQ) resulted in a significant or high-risk rating, or it has no previous UN audit or ICA conducted, it must open a separate bank account for the exclusive use of UNHCR funds.

The bank account (pooled or dedicated) does not need to be in the same country as the project and does not need to be in the same currency as the project workplan financial plan. When UNHCR transfers an instalment to the partner in the currency of the project workplan, the amount that the partner receives in its pooled bank account, in the currency of the pooled bank account, depends on the exchange rates used by the bank.

Partner personnel

During the project workplan agreement negotiation or amendment, UNHCR can ask for a list of personnel with titles and functions that a partner expects to charge to a project. This list does not form an annex of the signed project workplan.

There is no standardized contribution cap or limit for partner personnel costs globally. This means that partners can charge or share the costs of staff members who are supporting the project as determined by their human resources rules. Only in exceptional cases, where UNHCR believes with solid reason that the entitlements of partner personnel are excessive, the operation informs the partner that UNHCR will not pay the full cost. UNHCR does not have a one-size-fits-all approach to this determination. An operation may find it helpful to conduct market research or take advantage of a recent market analysis conducted by another entity such as a partner. In most cases, a partner can estimate or calculate with some accuracy the cost of the personnel that it charges to the project. However, to allow for the possibility that the partner will not be able to estimate that cost with any certainty, an operation may have information (i.e. a market analysis) that could be helpful for project negotiation.

Several options for market research surrounding partner personnel salaries can support operations. These include a) desk research on economic trends, b) a survey or interviews administered by UNHCR directly, and c) a survey commissioned by UNHCR through an experienced consultant or external audit firm.

For agreed positions, the partner has the freedom to change personnel without asking for UNHCR's approval, if the changes do not alter conditions set out in the project workplan (e.g. when the results at the output level remain the same and the overall project workplan financial plan is not exceeded).

Personal data of forcibly displaced and stateless persons

Partners who will process and/or receive personal data of forcibly displaced and stateless persons need to sign a Data Protection Agreement (DPA) (see PLAN – Section 8). The project workplan contract template details particulars of processing and/or receiving personal data that include the legitimate basis for collecting and sharing, the nature and purpose of processing, and the types of personal data.

The data protection focal point (DPFP) is responsible for reviewing the processing particulars. The DPFP also inserts the applicable mitigating measures resulting from the data protection and information security capacity assessment into the project workplan contract template.

Partners' PSEA Capacity Strengthening Implementation Plan

For partners that are rated low to medium (meeting seven or fewer core standards) in their protection from sexual exploitation and abuse (PSEA) capacity assessment, the operation may finalize the project workplan for signature with the relevant justification. In this case, support is required to address the remaining gaps in the PSEA capacity. To address these gaps, the PSEA focal point together with the designated MFT members assigned for the PSEA capacity assessment of partners develop a Capacity Strengthening Implementation Plan (CSIP) jointly with the partner. They finalize it on the **UNPP** PSEA module. Monitoring and review of the partner's capacity continue throughout the implementation of the CSIP. See PLAN – Section 8.

If the partner has no access to the UNPP, the CSIP is developed using the template of the UN Common Tool. The CSIP is then archived after signatures by both UNHCR and the partner in the operation's SharePoint or the PROMS document register. The template can be accessed from the **Inter-agency PSEA Implementing Partner Protocol Resource Package** on UNPP.

The plan includes different activities to address the gaps in the partner's capacity – namely for those core standards that were scored as 'no' by UNHCR in the assessment. The following are some examples of required activities that can be added in the CSIP:

- The development of policies that prohibit, prevent and respond to sexual exploitation and abuse.
- A human resources system that includes vetting procedures.
- Mandatory PSEA training for personnel, refugee workers and community volunteers.
- The inclusion of partners in coordinated inter-agency feedback and response mechanisms.
- The development of a standard operating procedure for managing allegations and investigation processes.

In the case where a partner is shared with another UN organization, UNHCR coordinates the development of the partner's CSIP with the other UN organization, so that the partner has no more than one CSIP to implement in an operation. In the case where a partner has been assessed by another UN organization and there is a CSIP in place, UNHCR reviews the CSIP to ensure that there are no gaps and includes additional activities to the CSIP, if needed and as applicable to the implementation of the UNHCR project.

> **SOFTWARE TIP: UNPP**
> See further guidance on starting a CSIP in the **PSEA Module User Guides and Resource Materials on the UNPP**.

The system will also allow to add activities to the CSIP for core standards that are scored as 'yes', in case the operation agrees with the partner for additional activities to further enhance their capacities. However, these activities and their completion will not affect the scoring and final determination of the partner's capacity, as long as they are 'non-required' activities.

UNHCR partners may use indirect support costs to implement CSIP activities. Additional external support may be provided to the partner, for example, through their inclusion in the activities and training of UNHCR or other UN organizations. See the **Inter-agency IP Protocol for PSEA Resource Library** for more guidance.

Assets for partners

The Enterprise Risk Management (ERM) service has developed the Inventory and Asset Management tool to assist field operations in mitigating risks when managing inventory, including fleet and fuel. The tool is designed to ensure that an operation adequately identifies and analyses key risks and considers agreed upon relevant treatments (proactive and reactive).

The determination of fleet size and overall vehicle procurement and disposal plan is linked to the annual plan and partnership requirements. It is important that the operation considers partner vehicle requirements within its general yearly fleet planning exercise. The Global Mobility and Infrastructure Service (GMIS) of the Division of Financial and Administrative Management (DFAM) informs the operation about details regarding the *Peak-of-Peak* exercise and due dates for planning vehicle acquisitions and disposals.

If a partner requires assets to achieve the jointly agreed results, an operation identifies one of the below support options.

Assets on loan to partners

A non-funded partner may not receive a UNHCR asset on loan.

For funded partners, the right-of-use provisions for any asset owned and controlled by UNHCR to be loaned to partners, are incorporated into the project workplan by selecting the area of specialization during development. The individual item identification (ID), description and date of loan are entered also within the project workplan asset table.

For example, when UNHCR loans a vehicle to a partner, the project workplan governs that the vehicle is provided to the partner through UNHCR's global

vehicle rental programme. This includes the asset ID, description (light vehicle) and date that the vehicle is handed over on loan to the partner. The project workplan is then signed by both parties *prior* to the handing over of the items.

Assets provided to a partner under a RoU arrangement are in general expected to be returned to UNHCR for continued use or disposal by UNHCR. Such assets remain under the ownership of UNHCR and continue to be registered and tracked as UNHCR assets in the Asset Register until UNHCR retires them. In particular, they are subject to the annual physical verification. It is also possible to transfer to the partner the ownership of assets which were previously under its RoU, if this is deemed in the best interest of the organisation.

Under these right-of-use provisions, the partner is liable to UNHCR for compensatory damages equivalent to the value of the assets on the effective date of the signed project workplan. Furthermore, repeated failure of prompt incident reporting leads to UNHCR revoking the asset from the partner.

All vehicles on loan from UNHCR to a partner have a vehicle tracking system (VTS) installed. The Policy on Global Fleet Management Vehicle Tracking Equipment Installation and Usage establishes procedures and responsibilities for installing, monitoring and using a VTS in a UNHCR vehicle. The VTS serves two main purposes: a) fleet management, and b) security risk management. VTS includes a combination of tracking devices, IT infrastructure, wireless technology, and global positioning satellites for vehicle tracking and positioning. For standardization, integration and support purposes, the use of alternative tracking solutions by UNHCR or the partner is not authorized without written permission from the Global Fleet Management (GFM) of DFAM.

For the sharing of VTS data with partners or vendors, the third party can be granted limited access to the VTS based on the conditions and scope set out in the relevant project workplan.

Assets purchased by partners

IPSAS Implementation in UNHCR states that goods and property bought by a partner with UNHCR funds for use under a project workplan, are owned and controlled by the partner and are recognized as a partner expense when the partner acquires the relevant goods.

Goods and property bought by a partner with UNHCR funds are not reported on or physically verified by UNHCR. Similarly, assets previously controlled and owned by UNHCR (i.e. previously included in the UNHCR asset list in Cloud ERP) that are provided to a partner or third party under a transfer of ownership agreement, are also not required to be reported, nor verified.

The internal controls assessed (ICQ/ICA) include the partner's general asset management framework, systems and processes in place, with further monitoring through the project financial verification process. When challenges surrounding asset management are identified, including for assets purchased by a partner and funded through UNHCR's contribution, they are raised via implementation monitoring issues in PROMS for the partner to follow up (see GET – Section 4 for raising Field module issues).

Transfer of ownership agreement (ToO)

The ToO is a legal and binding agreement entered into by UNHCR and a funded or non-funded partner. UNHCR may enter into an agreement to donate its assets, transferring control and ownership of assets. This can either be:

- an asset that has already been in use by UNHCR (direct implementation) or by a partner under a right of use agreement [Transfer of existing asset]; or
- an asset purchased by UNHCR with the express purpose of it being transferred immediately [Direct Transfer].

In the case of a transfer of existing assets, a ToO agreement is always required. Prior to establishing a ToO agreement, an approval must be obtained from the Asset Disposal and Asset Management Boards. However, when transferring assets acquired for direct transfer, an operation does not need a disposal authorization.

In the case of direct transfer to funded partners, UNHCR initially receives the item into inventory. It is then issued through an external Movement Request Issue (MRI) in Cloud ERP and supported by a Goods Received Note (GRN) signed by the partner and uploaded into Cloud ERP. There is no separate Transfer of Ownership agreement needed. The responsibility for the decision to transfer rests with the Authorizing Officer. The terms of the PFA

and project workplan, together with the external Movement Request Issue (MRI) in Cloud ERP and Goods Received Note (GRN) are sufficient. **The exception to this is the transfer of a vehicle, for which a separate ToO is required**.

In the case of direct transfer to a non-funded partner, a ToO agreement is always required.

Assets (including vehicles) are transferred to a non-funded partner with whom UNHCR holds a formalized agreement to forge mutually beneficial areas of cooperation or joint actions. The formalized agreement can be a Memorandum or Letter of Understanding (M/LoU) clearly defining the roles and responsibilities in a specified sphere of collaboration between two entities. The purpose of transferring the ownership of an asset (including vehicles) to a non-funded partner ensures that interventions are predictable and automatic, and guards against the duplication of services by filling in the gaps and exploiting the comparative advantages and skills of both agencies, while also avoiding a funded partnership agreement.

Partner vehicle insurance

UNHCR operates a global vehicle insurance programme for the insurance of GFM vehicles against physical damage and loss. Procedures and requirements on insurance coverage and vehicle incident reporting are stipulated in the Global Vehicle Insurance Programme guidance. The partner's responsibilities surrounding this are also set out within their right-of-use provisions in their project workplan.

The global vehicle insurance programme does not cover third-party liability protection. However, UNHCR is responsible for ensuring that all UNHCR assets are insured against third-party liability. These costs can be charged under the project workplan financial plan. The vehicles loaned to partners are insured by them (unless otherwise stipulated by the operation) through an automobile liability or motor third-party liability policy that follows any of the following two schemes:

a. Local third-party liability insurance is purchased and maintained by the partner, and UNHCR is included as an additional party insured on the policy to note UNHCR's interest as the owner of the vehicle, or

b. If the UNHCR office maintains third-party liability insurance for the UNHCR vehicles operated by the partner, then the policy appropriately notes the partner's interest as well (i.e. that it is an additional entity insured and that its staff are authorized vehicle users). This second option of adding the partner to the policy is not always available from insurance providers, however without this clause included, the partner is not covered against third-party liability.

The third-party liability policies with insurance companies usually provide insurance coverage for the physical injury and property damage liability of the vehicle. The partner purchases and maintains an adequate level of local third-party liability insurance (commensurate with any legal requirements of the locality and sufficient to meet normal and customary claims) at all times of vehicle possession.

Insurance premiums can be paid by the partner and charged under the project workplan financial plan if the operation agrees upon upfront. The partner immediately credits any funds received from the insurance claims to UNHCR and provides a copy of all related documentation on the insurance claim and settlement.

Quality assurance and signature of a project workplan

The signature of a project workplan ahead of the effective start date of implementation is critical. Thus, operations are required to finalize agreements with funded partners before implementation starts. If an operation envisages that a project workplan will not be signed ahead of the effective start date, the UNHCR signatory to the project workplan reviews the situation and documents any exception leading to the delayed signature. Such documentation considers if:

i. There is a risk that the agreement will not be successfully finalized and executed according to the terms already discussed and understood by all parties.
ii. Failure to start implementation by the partner in a timely manner would result in a disruption of critical protection activities.

The project workplan is shared with the project control function, or colleagues with designated responsibilities for the quality assurance review, before sending the final agreement for approval and signature and before the financial plan is approved in PROMS.

The date of the last signature by any signatory of the project workplan and the project workplan implementation period specified therein are important to determine the budget year in which the project workplan must be considered for budget consumption purposes. This informs the determination of project workplan-related commitments or prepayments to be recorded in UNHCR accounts in compliance with the **IPSAS**.

The project workplan is signed with the respective partners and processed in Cloud ERP and PROMS only, and never offline. The standard formats are not altered without prior consultations and approval from the Implementation, Management and Assurance Service (IMAS) of DSPR.

Transfer of funds to a partner

The expected instalments are calculated during the development of the project workplan to determine control measures to be incorporated, as described above.

The first instalment is transferred in a single currency to the authorized bank account held by the partner and within the applicable timelines. The disbursement of subsequent instalments is subject to the availability of funds, the receipt of accurate reports from the partner, the timely implementation of activities, the cash flow needs, and the resource requirements estimated for the following months. If UNHCR anticipates funding challenges, the partner is notified as soon as possible.

UNHCR Associate Child Protection Officer Lilian Sabasi hands over core relief items to Achan at her shelter near the UNHCR transit centre in Renk, South Sudan. Achan fled the fighting in Sudan with her six children.

Credit photo: © UNHCR/Andrew McConnell

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Establishment of Projects

Grant agreements

PLAN – Section 8 introduces the selection and role of grant agreements, while this section guides their establishment.

Aim of grant agreements

A grant agreement aims to incentivize growth or aid activities that support forcibly displaced and stateless persons. It is established with associations led by refugees, internally displaced, stateless, persons with disabilities, women, youth and LGBTQIA+, or community-based organizations. Grant agreements with one organization must not exceed USD 12,000 during the implementation year. There is no limit to the number of grant agreements that can be signed with the same entity during the same implementation year as long as the total amount of all signed agreements does not exceed USD 12,000.

A grant agreement provides financial support to execute activities at the community level and supports the organization in strengthening management controls, procedures and systems, with the aim to enable it to eventually become eligible for a partnership with UNHCR and other organizations. Organizations or associations that sign a grant agreement with UNHCR to implement activities on its behalf are required to commit to its core principles and values. The grant agreement brings an indirect contribution to the overall advancement of UNHCR's mandate and is not designed to create a dependency on its funds. See the **General Conditions of Grant Agreements and the Contract Template**.

Establishment of grant agreements

The project proposal template for the grant agreement includes the project background, its main objectives and activities and the target group. It reflects the capacity-strengthening and support to be provided by UNHCR.

Financial plan of grant agreements

A simple budget is entered in a standard financial plan via PROMS, with the operation utilizing the workaround on behalf of the partner, and this reflects the total amount (maximum USD 12,000) in the currency of implementation.

Code of conduct for grant agreements

The organization receiving the grant signs the mandatory code of conduct form and sends it to UNHCR to archive in the PROMS document register. See the **Code of Conduct for Grant Agreements**.

Instalment payment to grantees

Upon signature of the agreement, UNHCR makes a payment to the partner in a single instalment for the full amount noted in the grant agreement. UNHCR is not obliged to make any further payments under one agreement.

Amendments to grant agreements

The same grant agreement template is used in case an amendment is required.

Reporting for grant agreements

One final narrative report at the end of the project is sufficient for a grant agreement. The narrative report includes implemented activities, project impact, lessons learned, and photos attached with captions. UNHCR completes any additional information surrounding the capacity development and support, monitoring, assessments (such as sexual exploitation and abuse, fraud, sexual harassment etc.) and any safeguards completed for the project. See the **Final Reporting Template for Grant Agreements**.

In addition, one project financial report (PFR) is generated via PROMS without a project financial verification being carried out (i.e., the PMC03 is not required). The PFR approval process requires UNHCR's completion of the project performance verification (PMC02) via PROMS, where UNHCR records the partner's progress against the planned results. The operation finalizes the PFR for the total amount of the first and only instalment noting there is no possibility of retaining any part of the funds as non-eligible. This is in line with grantees not being required to submit supporting documentation related to their actual expenses. The relevant UNHCR office fills in the project financial report on behalf of the partner, if needed.

Deborah and Kip from the Myanmar Ethnic Women Refugee Organization, conduct virtual support group sessions with refugee women from Myanmar. They are part of a project run by the University of New South Wales and UNHCR in Malaysia to support women affected by gender-based violence.

Credit photo: © UNHCR/Patricia Krivanek

Commercial contracts with goods and services vendors

2.4

To realize its strategic vision, UNHCR has contracts with commercial entities that offer goods and services. In general, UNHCR defines a procurement contract as a legally binding agreement between UNHCR and a vendor with established terms and conditions of a procurement action.

On an annual basis, operations define and identify the goods and services required for the prioritized needs and the related commercial costs in the operating level budgets (OL). This is included in the consolidated procurement plan (See PLAN – Section 8) for the strategic duration and is revisited every 18 months.

There are multiple risks involved in every step of the procurement process, from the mismanagement of the procurement and the sourcing of the wrong product to fraud and corruption. All have the potential to significantly hamper UNHCR's programmes and discredit its reputation. A risk management tool on procurement is available to help colleagues identify common risks and opportunities in their operations.

The sourcing strategy supports the procurement plan, which lays the foundation for outsourcing services and supplies. If required, a market assessment seeks to identify the best options for the required goods or services for the programmatic and/or administrative needs of an operation. The requesting function defines the technical specifications, which determine the technical evaluation of bids from tenders that then leads to the awarding of the contract. If the technical specifications are not clearly and strategically defined, it can pose risks such as inadequate bid submissions, contract amendments, budget implications and confusion regarding the scope of work.

Commercial contracts cover the following categories:

- The purchase of goods and/or services (including, but not limited to, telecommunication and IT services, cash-based interventions, construction, banking, transport, warehousing, insurance, travel management services, security services etc.).
- The lease and purchase of real estate (including UN common premises).

A written commercial contract takes the form of either a frame agreement, mixed goods and services contract, goods contract, services contract, purchase order or a lease agreement.

There are additional model clauses and contracts for special services for the following:

- Civil works contract general conditions
- Construction services contract template
- Construction project manager service contract template
- Security services model contract

The General Policy on Personal Data Protection and Privacy regulates the management of personal data of forcibly displaced and stateless persons in a commercial contract. A model data-sharing agreement (DSA) is used with the vendor.

The general conditions in the goods and/or services contracts include an article on PSEA stating that vendors take all appropriate measures to prevent their employees and any other person engaged and controlled by the vendor from getting involved in sexual exploitation or abuse. Any breach of these

provisions entitles UNHCR to terminate the contract immediately upon notice to the vendor, without any liability for termination charges or other liability of any kind.

The **United Nations Global Marketplace (UNGM)** is the procurement portal of the UN system and brings together the UN procurement personnel and vendor community. UNGM acts as a hub where potential vendors register with all UN organizations and receive information across the UN system and alerts about upcoming tender notices. It is also an important procurement tool for shortlisting vendors during competitive bidding.

The safety unit volunteer team carries out practice drills to raise awareness among Rohingya refugees about environmental hazards in Kutupalong refugee camp, Cox's Bazar, Bangladesh.

Credit photo: © UNHCR/Saikat Mojumder

GET - Section 3
Results Monitoring and Adjustments
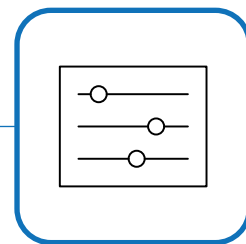
The water reservoir installed by UNHCR provides clean drinking water for the people of Janat Bagh village in the Kunduz province, Afghanistan. The village was on the frontline of active conflict for seven years.

Credit photo: © UNHCR/Oxygen Empire Media Production

Monitoring in the GET Results phase

3.1

During the GET Results phase an operation focuses on obtaining, analysing and managing data that is relevant for understanding and adjusting the operational response. It engages in:

- **Results monitoring,** which involves collecting and collating data to measure progress towards planned results at output, outcome and impact level. The approach for getting the data for results indicator is defined in the means of verification (MoV) of the monitoring and evaluation (M&E) plan.
- **Context monitoring,** which involves tracking developments affecting the operational environment and their influence on the implementation of the strategy.
- **Protection monitoring,** which identifies the violations of rights and protection risks for forcibly displaced and stateless persons.
- **Implementation monitoring,** which involves acquiring data to understand the progress and quality of activities that are being implemented by UNHCR, a funded partner or a vendor, as well as the affected communities' satisfaction with them. It ensures that activities are implemented in compliance with various obligations and in line

with the planned expenditures. The planning of implementation monitoring takes place during the annual planning. See GET – Section 4.

PLAN – Section 6 provides more information on the different types of monitoring.

The guidance in this section is used for any monitoring activity but primarily applies to results, implementation and context monitoring."
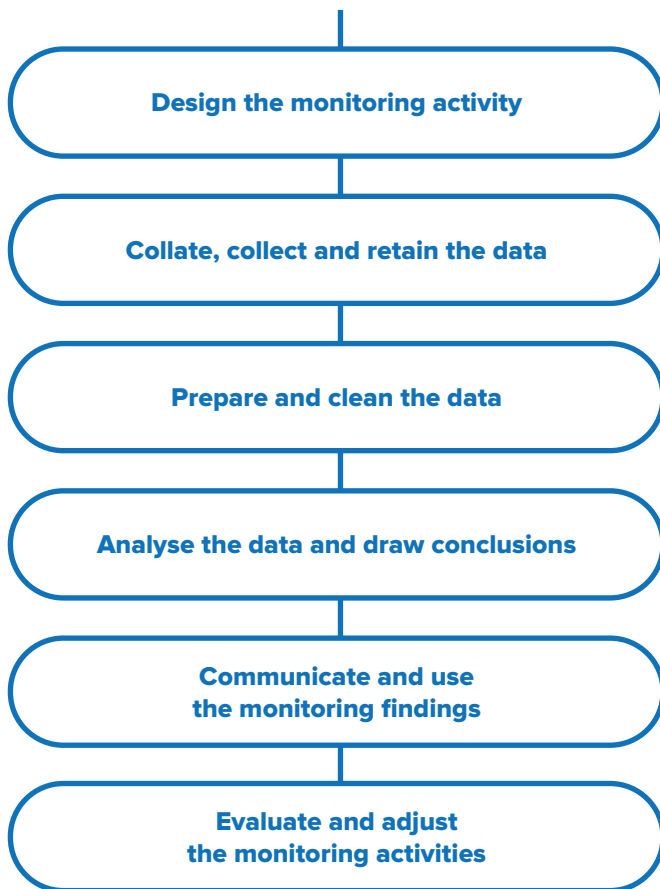
At the start of an implementation year, an operation recaps what monitoring, assessment or evaluation activities are needed during the year. This includes reviewing the operation's annual assessment, monitoring and evaluation workplan and the multi-year M&E plan. If the annual assessment, monitoring and evaluation workplan was not finalised during the annual implementation planning, it is completed now. See GET – Section 1 for more information.

During an emergency, there are no reduced implementation and results monitoring requirements. See GET – Section 5 for more details.

Steps for undertaking each monitoring activity

3.2

An operation undertakes the following steps for each monitoring activity

- Design the monitoring activity
- Collate, collect and retain the data
- Prepare and clean the data
- Analyse the data and draw conclusions
- Communicate and use the monitoring findings
- Evaluate and adjust the monitoring activities

The operation may document these details for future reference in a methodology note or a standard operating procedure.

Design the monitoring activity

Define roles and responsibilities

The operation defines the internal roles and responsibilities for each monitoring activity. They identify who is responsible for coordinating it, deciding on the methods and tools, undertaking data collection, managing and cleaning the data, and analysing and reporting on the findings.

The operation considers which external actors and stakeholders (such as communities, government and partners) should be involved in the monitoring activity, and at what stages of the process.

Where feasible and appropriate, an operation applies participatory approaches to ensure that findings include the views of forcibly displaced and stateless persons.

Refine the methodological details

The operation defines the method (e.g. survey, focus group discussion, etc.) and population type (e.g. refugees, stateless, etc.) during the PLAN for Results phase. In the GET Results phase, additional elements are defined, such as the geographic coverage of the monitoring activity, the sampling approach and the detailed information to be collated or questions to be asked.

The operation reviews existing secondary data to avoid any duplicative data collection.

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Results Monitoring and Adjustments

Design the data collection tool

The operation develops the questionnaires, check-lists, or other templates appropriate for the monitoring activity and codes them in Excel, **KoBo** etc. to create the data collection tool.

For quantitative data collection, the tools commonly used are KoBo, Excel, and **ActivityInfo**. See the **KoBo Toolbox** for further support. In some cases, the data needed for monitoring may already be recorded in a sectoral or case management system such as proGres.

For qualitative data collection, KoBo, Microsoft Word and DEEP are often used. DEEP, one of the available tools for organizing qualitative data, allows the user to categorize and collate text-based data according to a pre-established analytical framework.

Collect, collate and retain the data

The operation trains enumerators and tests the data collection tools in advance of primary data collection. Testing the tool ensures that it functions properly, includes accurate translations and is culturally appropriate. Enumerators are trained on the use of the data collection tool and also on protocols for referring interviewees to appropriate channels to address any protection issues and risks, complaints, queries or requests that may arise. The operation selects enumerators with gender, language, ethnicity, and any other relevant considerations in mind.

The operation securely stores and maintains the collected data, along with its metadata, so that authorized users can access and retrieve it. Data storage options include:

- **RIDL.** It is strongly recommended that all personal microdata of forcibly displaced and stateless persons collected by UNHCR, its funded partners or jointly with non-funded partners are uploaded to **RIDL** to ensure that these datasets are described according to corporate standards and are discoverable by internal UNHCR staff.
- **proGres.** Case management and registration data are stored in proGres, one of the PRIMES tools. In cases where the personal data of forcibly displaced and stateless persons is stored outside

PRIMES, the corporate UNHCR tools take priority over non-corporate tools.

> **KEEP IN MIND**
> Data collected using KoBo is stored on a UNHCR server during the initial data collection phase, and then is moved to a proper storage location such as RIDL.

Prepare and clean the data

The operation reviews the data, checking for outliers and suspected errors, and making necessary corrections. Different data cleaning methodologies include:

- **For quantitative data,** checking for missing values, duplicates, formatting issues and errors, and identifying and addressing outliers (e.g., respondents reporting ages over 100 years).
- **For qualitative data,** identifying and addressing strange findings or outliers that may point to translation issues, or obsolete or mislabelled data.

Results managers or subject matter experts review collected monitoring data to ensure its accuracy and quality. This takes place during each monitoring activity and is distinct from the final quality assurance of results data during the SHOW Results phase.

Results manager may draw from different sources of information to assess the validity of data. This can include a desk review to triangulate and compare information, identify discrepancies, and validate findings (i.e., using previous partner reports, media reports or previous years' results data). If data is coming from community leaders, validation is done through focus group discussions, observation walks or other means of triangulation. Feedback from the community is a key approach for validating data.

Once the data is clean, it is prepared for analysis. The following approaches can be considered:

- **For quantitative data,** produce graphs and charts in Excel or PowerBI Solutions.
- **For qualitative data,** create categories and typologies to group topics and issues and then summarize the content into concise narratives, extracts, or examples.

Analyse and draw conclusions on the data

The operation analyses data from each monitoring activity as it becomes available, not only during the SHOW Results phase. Where possible, the data is analyzed through the lens of age, gender and diversity and other dimensions to understand what the findings mean for different population groups with specific characteristics, and for UNHCR's interventions and response.

Subject matter experts and results managers analyse the data, with the support of information management, programme, and other multi-functional team (MFT) members. It is important to include protection colleagues to identify protection concerns and trends reflected in the data. Whenever possible, external stakeholders and community members who contributed to the monitoring activity are also included in the analysis process. This approach enhances analysis quality, identifies cross-cutting issues, gains broader stakeholder buy-in, and provides contextualization based on local knowledge.

Data from monitoring activities is analyzed throughout the year as it is collected, and not only during the SHOW Results phase. The steps below guide the analysis during the GET Results phase, though these may need to be adjusted depending on the type of monitoring activity. For example, data from a multi-sectoral survey will require a more in-depth joint analysis than key informant interviews.

Where possible, the data is analyzed through the lens of age, gender and diversity and other dimensions to understand what the findings mean for different population groups with specific characteristics, and for UNHCR's interventions and response.

Key questions to guide the analysis include:

- What are the key highlights and themes emerging from the findings?
- Are there causal relationships between different findings (e.g., a correlation between an observed food shortage and school enrolment decline)?
- Are there any unexplained findings that require more investigation?
- What do the findings demonstrate about the quality and satisfaction of UNHCR programmes?
- Do the findings point to any particular needs, ca-

pacities, emerging risks, locations, groups, or protection concerns that we need to focus on (e.g., do we need to adjust the targeting approach or shift focus to a different geographical area)?
- Do we need to adjust the implementation approach based on protection risks identified or reconsider certain programmes where findings point to limited effectiveness/efficiency?
- What do the findings tell us about our progress toward results? Is there a need to make changes to the multi-year strategy in the next PLAN for Results phase?

Communicate and use the monitoring findings

Communicating and using monitoring findings is essential to ensure that they inform decision-making and help improve programme performance. When preparing materials to communicate the findings, consider the following:

- **Audience:** Determine the target audience and tailor the communication of findings to address their interests, e.g., using visuals when presenting technical data to a non-technical audience.
- **Clarity:** Ensure that the findings are presented clearly and concisely. Use plain language and avoid technical jargon.
- **Relevance:** Highlight the key analytical findings most pertinent to the strategy or project. Illustrate in the presentation of findings how the data can be used to inform decision-making.
- **Adjustments to implementation or reorientation of strategy:** Identify specific actions to be taken based on the findings. Ensure that the actions are feasible and realistic.

The findings and conclusions of the analysis are documented in a report or dashboard and made available internally and externally, as appropriate, to maximize the use of the data responsibly.

Data can be made available for exploration and use on PowerBI or through monitoring reports. Reports tailored for external audiences can be shared on the Operational Data Portal. For microdata use the **UNHCR Microdata Library**, and for cluster-related response monitoring reports the **OCHA Humanitarian Response page**.

Actuals for results indicators are recorded in COM-PASS throughout the year as they become available due to data coming from monitoring activities.

Findings are used for:

- Informing adjustments to programming during implementation.
- Informing reorientations of the strategy and future planning.
- Informing targeting strategies to ensure those most in need are included.
- Advocating with governments, partners, donors and other stakeholders.
- Engaging with partners.
- Being accountable to forcibly displaced and stateless persons.
- Meeting global and country-specific reporting requirements.

Evaluate and adjust the monitoring activities

The operation regularly reviews their monitoring activities to determine whether they meet the intended purpose or need to be adjusted. This involves assessing whether findings are being used, and looking at the quality, availability and timeliness of data as well as stakeholder engagement. Adjustments may include changing the monitoring frequency, the methods used for data collection and analysis, or other aspects. There may also be a need to train colleagues on new data collection and analysis methods, improve data quality processes, or engage stakeholders more effectively.

Results monitoring

Results monitoring tracks progress toward planned results at the impact, outcome and output levels. The monitoring of results is undertaken in accordance with the means of verification (MoV) set out in the M&E plan (see PLAN – Section 6). Results monitoring is further detailed during implementation planning in the annual assessment, monitoring and evaluation workplan. See GET – Section 1.

If any activities planned for in the MoV cannot be undertaken as planned, results managers reassess data collection methods, including possible secondary data sources, and update the MoV and the annual assessment, monitoring and evaluation workplan accordingly. They undertake the monitoring activity, as outlined in the previous section. All data points are checked for accuracy before they are recorded in COMPASS.

UNHCR cluster monitoring

When UNHCR is the cluster lead or co-lead, it is responsible for coordinating the monitoring activities implemented by the cluster members as part of the Humanitarian Response Plan (HRP). The monitoring and reporting of cluster activities under the HRP often utilize monitoring software such as ActivityInfo. The United Nations Office for the Coordination of Humanitarian Affairs (OCHA) or the Information Management Working Group (IMWG) provide information about the tools to be used and the frequency of reporting. In its role as a cluster lead agency, UNHCR may also engage in joint monitoring with cluster partners. Where pooled funding is allocated to support sectoral activities carried out by humanitarian actors, OCHA may organize field monitoring visits with cluster lead agencies.

Refugee Coordination Model Monitoring

When UNHCR is coordinating a Refugee Response Plan (RRP), it establishes a monitoring framework together with RRP partners to put in place indicators, tools and processes to measure the progress of the response. Operations include UNHCR indicators in the joint monitoring framework where possible and appropriate. They also reflect indicators from the joint monitoring framework in their country results framework.

Remote monitoring

Context monitoring involves tracking developments that affect the operational environment and situation of forcibly displaced and stateless persons. Context monitoring can include:

- Media monitoring
- Interacting and exchanging information with government, donors, and other stakeholders
- Consulting with forcibly displaced and stateless persons of different ages, genders and other diversity characteristics
- Observing developments or risks on the ground, through the direct presence of UNHCR personnel

The information collected during context monitoring informs the situation analysis in the next planning phase and helps in making programming decisions and adjustments throughout the year. Context monitoring findings may be used to inform situational updates, operational updates, or other external information products.
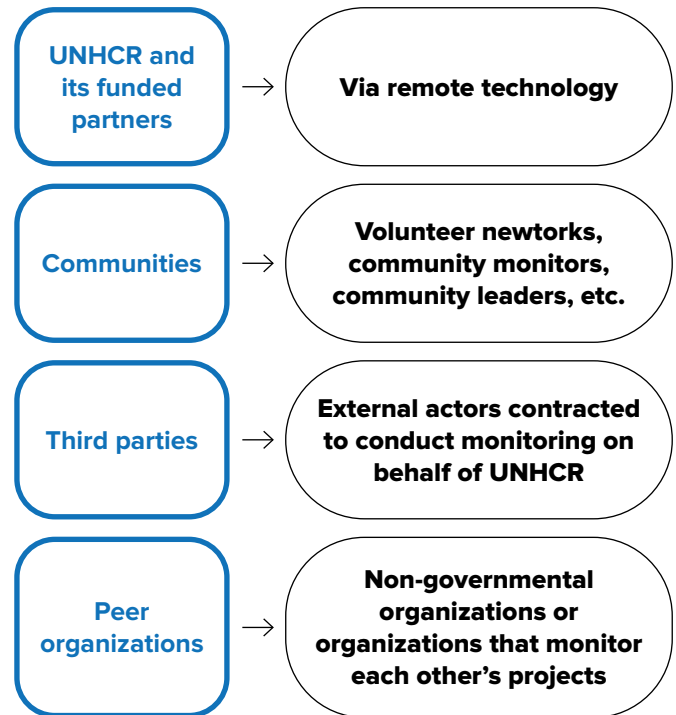
When planning to collect data, the most common approach is to do so on-site. However, in certain circumstances, UNHCR may need to monitor activities remotely. Remote monitoring refers to when UNHCR engages in monitoring activities without physically being where the activity is being implemented, or where documents such as invoices are filed (for financial verification). Remote approaches can be used to complement or replace regular monitoring activities.

Remote monitoring may be considered for the following reasons:

- **Reduce risk:** When on-site monitoring may pose a risk to the affected communities, partners, UNHCR colleagues, or other actors.
- **Overcome access or mobility constraints:** When UNHCR has limited or no access to forcibly displaced and stateless persons or operating locations. This could be due to security constraints, bureaucratic obstacles (e.g., the refusal of travel permits), physical access constraints (e.g., the location is temporarily off-limits due to seasonal rains), or lack of accessibility to individuals or households to be assessed (e.g., older persons).
- **Increase efficiency:** When real-time data is timelier (e.g., smart technology that enables real-time updates) or when community-based initiatives are more effective. Similarly, remote approaches may allow for more frequent monitoring and therefore improve the timely detection of needs, and referrals to services.
- **Provide added credibility:** Geo-tagged, time-stamped photographs, data from sensors, community feedback data, or independently verifiable data from third-party monitoring can be useful in increasing the validity of the data UNHCR collects or shares with partners.

Remote monitoring may be carried out by the following entities:

UNHCR and its funded partners	→	**Via remote technology**
Communities	→	**Volunteer newtorks, community monitors, community leaders, etc.**
Third parties	→	**External actors contracted to conduct monitoring on behalf of UNHCR**
Peer organizations	→	**Non-governmental organizations or organizations that monitor each other's projects**

When deciding whether to use remote monitoring instead of on-site monitoring, the operation considers the opportunities and risks associated with the approach. Remote monitoring can provide opportunities such as reaching different categories of people, obtaining real-time data using technology, and reaching a broader sample. However, it also presents risks such as bias in the findings, the exclusion of certain groups, and risks related to personal data processing. The operation considers risks related to forcibly displaced and stateless persons, as well as the safety of colleagues or other actors involved in the monitoring process. Potential risks may also relate to accountability, resource management, donor funding, and reputation.

In the context of implementation monitoring, remote financial verification is only used in exceptional circumstances or specific low-risk contexts and is documented in PROMS. A short project financial verification may be conducted for interim verifications or low-risk partners, with expenses included in the next scheduled standard verification. See GET – Section 4 for more information.

Context monitoring

Context monitoring involves tracking developments that affect the operational environment and situation of forcibly displaced and stateless persons. Context monitoring can include:

- Media monitoring
- Interacting and exchanging information with government, donors, and other stakeholders
- Consulting with forcibly displaced and stateless persons of different ages, genders and other diversity characteristics

- Observing developments or risks on the ground, through the direct presence of UNHCR personnel

The information collected during context monitoring informs the situation analysis in the next planning phase and helps in making programming decisions and adjustments throughout the year. Context monitoring findings may be used to inform situational updates, operational updates, or other external information products.

Feedback and response mechanisms

3.5

The operation establishes feedback and response mechanisms as part of its commitment to accountability to forcibly displaced and stateless persons. This enables communities in all their diversity to access multiple safe, trusted and preferred channels, in the languages and formats of their choice. It allows for positive and negative feedback (including sensitive complaints) to be captured and safely collected, stored, analysed, responded to and reported on.

An operation designs feedback and response mechanisms in coordination and in line with the preferences of communities. They may have more than one approach or system for capturing feedback. **The Operational Guidance on Accountability to Affected People** provides guidance and examples for establishing feedback and response mechanisms.

The information received is analyzed on a regular basis and used to improve the relevance, quality and impact of the response.

An essential component of any feedback and response mechanism is closing the feedback loop and ensuring the community is systematically informed on how its feedback was used. This is critical for building trust and encouraging the continuous participation and engagement of communities.

In addition to feedback and response mechanisms, other safeguards can be put in place to ensure safe programming. For example, UNHCR personnel with expertise in PSEA, gender and protection can be involved in activities such as food delivery or distribution. Gender parity is also important in teams managing distributions and home visits.

Review progress

Operations take stock of progress, the evolution of the risk landscape, monitoring findings and community feedback to inform reprioritization decisions. An ad hoc mid-year review evaluates progress, identifies gaps or challenges, and provides an opportunity to make necessary programming adjustments.

To ensure a well-informed and transparent review, community representatives and individuals involved in specific activities may be invited, considering age, gender and other diversity elements. Lack of communication with affected communities hinders understanding of their priorities, gaps, and concerns as well as service quality.

The operation prepares a summary of progress to date based on findings from results monitoring (available output actuals), implementation monitoring, context or protection monitoring. The summary can highlight gaps in services or geographic areas, categories of households excluded from assistance, feedback from communities (using the information from feedback channels available in the operation), financial implementation rate, partner performance, and changes in the operational context.

The review summary is presented at senior management meetings with the full participation of the multi-functional team (MFT), community leaders and representatives.

In most cases, community feedback requires some action or minor adjustments in programme implementation. For example, feedback through post-distribution monitoring can result in a household becoming eligible for support, or a revision of a targeting approach and eligibility criteria for cash assistance and non-food items. Minor adjustments to the programme are always communicated back to the community, recorded, and reported on. The feedback received from communities, including any subsequent adjustments made, is documented and informs the annual strategy implementation review process.

Some further tips include:

a. Analyse the available data and draw preliminary conclusions to develop a summary of progress to date.
b. Assess if sufficient conclusions can be drawn, or if more data is needed to measure progress.
c. If additional or different data is required, adjust the assessment, monitoring and evaluation workplan, as well as the multi-year M&E plan accordingly. This may involve adding new monitoring activities and updating the MoV for certain indicators.
d. Based on the analysis, identify any concerns relating to implementation progress (e.g., recruitment delays by UNHCR or partners and/or high turnover of personnel) and determine the necessary adjustments required in programming and human resources.
e. Based on the findings, analyse if any of the fundamental assumptions in the operation's theory of change requires correction.

The operation should document any conclusions or recommendations resulting from the review process that require course corrections, and decisions that lead to substantial adjustments to implementation, prioritization and/or the design of future programming.

Examples of documentation include notes from the analysis and review meetings held with heads of sectors and relevant sub-offices involved in decision-making related to:

- The substantial reallocation of resources from an underperforming project to another one to address critical gaps.
- The revision of the targeting approach for delivering basic needs assistance to households.
- The financial verification of direct implementation spending under a certain output and/or supplier.

Supporting recommendations and decisions with monitoring data ensures that they are evidence-based and helps the operation in mobilizing additional resources if required.

KEEP IN MIND

It is important to note that while an ad hoc review can take place throughout the year, the annual review is a one-time structured review that occurs during the first quarter of the year. For operations with ongoing multi-year strategies, the annual review validates their strategy or identifies if strategic reorientation is necessary for the remaining period. However, for operations in the final year of strategy implementation, strategic reorientations are not identified, and instead, lessons learned are captured for their next strategy. The annual review informs the PLAN for Results phase that takes place from January to April.

Gabriela Davila is a Venezuelan entrepreneur living in Ecuador. She used her pastry skills to start a coffee and pastry business that now employees refugees, migrants and locals.

Credit photo: © UNHCR/Omar Ganchala

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Results Monitoring and Adjustments

Making adjustments

3.7

Based on the agreed recommendations from the ad hoc review, the operation may adjust its priorities and allocate resources differently for the remainder of the implementation year. This can be done at any time during implementation based on decisions that are informed by the monitoring data.

If the operation is unable to respond to the recommendations and needs identified in the review, it can request additional support from the bureau. If the bureau is unable to cover reallocations for an operation with critical unfunded needs, the headquarters Resource Planning and Management Board (RPMB) determines whether the reallocation of resources is required.

In accordance with the RAF, reallocations may be performed by delegated authorities under the following conditions:

GET - Section 4
Implementation Monitoring and Project Adjustments
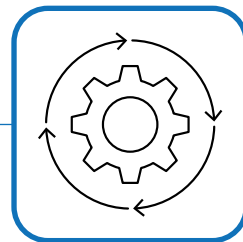
Lilit, 10, her three brothers and mother Syuzanna, 43, fled to Goris, Armenia.

Credit photo: © UNHCR/Karen Minasyan

Implementation monitoring

4.1

Implementation monitoring enables an operation to understand progress and detect problems that may need to be addressed, both for activities under direct implementation (DI) and those carried out by funded partners.

To ensure effective implementation monitoring, each operation has:

1. **At least one plan for implementation monitoring of the most high-risk projects**, which is documented in the operation's annual assessment, monitoring and evaluation workplan. For more information on this annual workplan see <u>GET – Section 1</u>.
2. **Clearly defined roles and responsibilities** for implementation monitoring activities.
3. **Simple tools and checklists** that are agreed upon and used across the operation for implementation monitoring.
4. **A clear procedure** for how implementation monitoring findings are analyzed, reported on and used.
5. **A regular review of the implementation monitoring approach** to ensure that it meets the needs of the operation.

To prepare for implementation monitoring, the MFT review pertinent project background documents such as:

- The project workplan and partner reports, or the vendor contract and progress reports, which set out the expected progress that needs to be monitored.
- Any outstanding issues in the "Field" module in PROMS, emails, or other communications where partners, vendors or UNHCR raised issues regarding the project implementation.
- Feedback about the project from communities provided through the feedback and complaints system or reports from previous implementation monitoring visits.

The principles of implementation monitoring are as follows:

- Monitoring activities are undertaken jointly with a funded partner if feasible and appropriate, to ensure joint buy-in for findings.
- The frequency and approach to the monitoring, as well as whether it is remote or on-site, is informed by the level of project risk. Higher-risk projects include those that have high costs relative to the operation's operating level (OL), those with partners determined as high-risk during their internal control assessments or internal control questionnaire, projects of high strategic importance to the operation and cases where the monitoring of the project is already identified as a risk treatment in the operation's annual Risk Register.
- Monitoring activities are guided by an approach inclusive of age, gender and other diversity characteristics that ensures the views from different groups of people are represented.
- Monitoring activities focus on what information and evidence are needed to enable decision-making and adjustments throughout the year.

Implementation monitoring activities may include:

- Direct observation to assess progress, quality, or compliance with standards, using checklists to guide observation.
- Feedback from communities through key informant interviews, focus group discussions, or other qualitative assessment approaches.

- Remote approaches to assess progress, such as through photographs or remote site visits via video calls. For more information on remote monitoring see GET – Section 3.
- Measurements of quality standards, such as water quality at a borehole, or data from sensors that track water flow.
- Review of distribution lists, training records and other evidence of goods and service delivery.
- Maintaining, reviewing, acting upon and responding to information coming from feedback and response mechanisms.
- Use of the "Field" module in PROMS to raise any issues with a partner, and to identify and act on any issues raised by them.

Planning of implementation monitoring takes place during annual planning and throughout the implementation year as needed. The approaches for implementation monitoring of high-risk projects are documented in the annual assessment, monitoring and evaluation workplan. After conducting implementation monitoring, the findings are stored, analyzed, and reported.

Monitoring cash-based interventions and non-food items

The monitoring of cash-based interventions (CBI) and non-food item (NFI) programmes typically includes on-site and post-distribution monitoring. In addition, CBI programmes include the monitoring of financial transactions and the risk monitoring of financial service providers (FSPs). While CBI and NFI monitoring may contribute data for results, it is also important in relation to implementation as it provides valuable insight into the progress of the projects being monitored.

On-site monitoring visits

On-site monitoring during distribution is important for CBI and NFI programmes when UNHCR implements directly or when these programmes are delivered by a funded partner.

During on-site monitoring visits, UNHCR ensures that individuals receive their CBI/NFI entitlements and that distributions are conducted respectfully, allowing individuals to raise concerns, receive responses and be referred to the necessary protection focal point, if applicable. Special attention is given to services for persons with specific needs, including accessibility and targeted support for various groups such as older persons, persons with disabilities, pregnant and lactating women, adolescent girls, persons with health conditions and persons with other diverse characteristics.

Post-distribution monitoring

Post-distribution monitoring is conducted after the distribution of cash or NFIs to assess distribution quality, utilization of assistance, coping strategies, and spending habits. Its purpose is to verify compliance, detect irregularities, and inform improvements in the design, targeting, calculation, and delivery of CBIs and NFIs.

Post-distribution monitoring for CBI and NFI programmes is distinct from the distribution exercises. It is typically conducted within four weeks of the distribution, although timing may vary based on the specific objectives.

Post-distribution monitoring requires inputs from the entire multi-functional team (MFT). The opportunity to coordinate data collection with other actors is always explored when planning the monitoring exercise. UNHCR data protection principles are followed, ensuring that the collection, analysis, sharing, and retention of personal data are proportionate, legally justified, and respect the rights of data subjects. While UNHCR or a third party may implement the monitoring, the partner responsible for the distribution under review should not conduct it to avoid conflicts of interest.

Cash-based interventions

The post-distribution monitoring of CBIs is mandatory. It is conducted at least once a year in line with the CBI tools and guidance.

Non-food items

The Non-Food Item Management guidance provides information on the post-distribution monitoring exercise for NFI distributions. It includes sample questions to be considered for household visits and focus group discussions.

Implementation monitoring: funded partners

4.2

The monitoring of funded partner projects ensures the effective management of the partnership and the progress toward the operation's planned results. A partner monitors its activities and reports on its performance and expenditure to UNHCR, who then verifies the partner's reports by reviewing all information available. This verification aims to assess whether activities are progressing in accordance with the desired deadlines to the standard of quality required, and whether resources are being used for the intended purposes.

In addition to monitoring performance and expenditure, UNHCR ensures that a funded partner complies with the terms, responsibilities, and provisions of the project workplan, as well as with humanitarian and ethical standards. Compliance is assessed through external project audits, the **UN Partner Portal (UNPP)** partner capacity and risk profile, and/or internal control assessments led by the project control function. Substantive concerns regarding the partner's compliance are shared with other UN organizations through the UNPP's "flag" system. These monitoring approaches enable UNHCR to effectively manage its partnerships and ensure that partners are meeting their obligations.

Partner indicator reporting

To monitor performance during the implementation year, a funded partner reports to UNHCR on the agreed indicators, in accordance with the indicator reporting frequency and through the data collection system or tool stipulated in the project workplan. Many operations use ActivityInfo for data reporting from both funded and non-funded partners. Operations may also use other tools, including PROMS, to share a reporting template with a funded partner.

Once a partner reports on its indicators, the results manager checks the actual performance against the reported indicator values, to validate what was reported. During the project performance verification, the overall progress of the partner's implementation is summarized, and a copy of the validated indicator dataset (e.g., an extract from ActivityInfo or an Excel table) is uploaded to the PMC02 in PROMS.

Where a funded partner is collecting primary data (e.g., as part of post-distribution monitoring), an operation may recommend the use of **KoBo**, which is UNHCR's corporate digital data collection tool.

Partner implementation challenges

UNHCR and partners jointly monitor implementation, documenting challenges, raising concerns, and developing recommendations. While an annual narrative report is required from funded partners, the emphasis during implementation is on continuous monitoring and follow-up actions. This continuous monitoring takes many forms, including on-site visits, which can either be led by the partner or coordinated by the results managers.

Partner financial reporting

The project financial report (PFR) has a standardized format and requires a partner to periodically report on project expenditures. The report shows the total funds that UNHCR has disbursed to the partner and variances in expenditure against the financial plan versus disbursed funds. It also provides a useful indication of the rate of expenditure and gives advance alerts of any unplanned or unacceptable variations that have occurred or are likely to occur.

A partner submits the PFR for UNHCR verification in accordance with the project workplan stipulations, with a minimum of three partner PFRs submitted annually (mid-year, interim and year-end). If the project start date is after 1 January, fewer PFRs may be required. Financial reports may be submitted by the partner outside of the scheduled reporting frequency when the next financial instalment is required. If the partner is considered high-risk, the reporting frequency is determined when developing the project workplan's essential controls. The PFR is shared by the partner via PROMS. This allows for timely verification and reflection in Cloud ERP, so that UNHCR's financial expenditure is globally projected efficiently.

The interim PFR is a critical report at both the operational and global levels. The operation decides on the deadline and reporting period covered by the interim PFR before signing the project workplan. The interim PFR may be submitted by a partner at the end of November or early December, as agreed upon between the operation and the partner (latest by 10

December), and it covers expenditures up until a few weeks before that submission deadline. The interim report reflects a true projection of expenditure by the year-end and ahead of the final PFR. The interim PFR shows what commitments UNHCR can absorb, allows for financial reporting to donors, and indicates if the budget may need to be revised for the following year. In addition, for projects where the implementation and/or liquidation periods are extended into the subsequent budget year, the project auditors may conduct an audit based on the interim PFR covering a significant portion of expenditures ahead of 31 December. For more details concerning the final PFR and a project's closure, see SHOW – Section 3.

It is important that the operation tracks currency fluctuations and communicates them regularly to partners to mitigate currency exchange risk.

Partners reporting on revenue

Any interest gained by a partner directly due to a UN-HCR-funded agreement must be used by the partner for activities that are consistent with the goals of the partnership and will be documented in accordance with the partner's financial rules. However, if the partner's financial regulations necessitate the return of the interest income, it will be repaid to UNHCR and reported when submitting the PFR.

Non-interest revenue received by the partner directly due to a UNHCR-funded agreement is reported by the partner with the next PFR after the revenue is received. This includes insurance revenue resulting from project-related insurance claims, income generating activities and value-added tax (VAT). The representative or director has the authority to approve if such non-interest revenue will be used by the partner for activities that are consistent with the goals of the partnership, or if the amount will be refunded to UNHCR. All such decisions are documented for audit purposes in the operation's SharePoint.

Partners reporting on expenditure incurred in a different currency

The partner reports in the currency of the financial plan in the project workplan. The partner may legitimately incur costs for a project objective that are not in the same currency as noted in the project workplan. In these circumstances, determining how to report expenses in the currency of the project workplan

depends on whether the partner has a dedicated bank account for UNHCR funds, or whether it uses a pooled bank account (as confirmed in the project workplan) in which UNHCR's funds are mixed with funds from other sources, as follows:

- **Dedicated bank account:** Expenses are converted based on the withdrawal/payment date and the exchange rate of the bank.
- **Pooled bank account:** Partners follow their internal rules for expense recognition and document the applied exchange rates.

A PFR must be reported in the same currency as the financial plan. In case a partner spends in another currency or currencies, this must be converted to the reporting currency.

Partner personnel costs

The partner's personnel are remunerated in accordance with the partner's human resources policies, systems and procedures. UNHCR no longer requires partner personnel lists to be annexed to project workplans, nor does it have a global standardized contribution cap or limit for partner personnel costs. However, partner personnel costs remain a key focus area of implementation monitoring. The partner does not charge more staff costs to a UNHCR-funded project than the amount defined in the human resources policies and employment contract. If a partner reports to UNHCR that it has made excessive payments to a staff member from UNHCR project funds, the excess amount is classified as an ineligible expense. Additionally, the partner is prohibited from coercing employees into providing any portion of their net salary and reporting it to UNHCR as an expenditure within personnel costs. Finally, all expenses claimed in the PFRs are those fully funded by UNHCR and cannot be reclaimed again to another donor for double funding. Such actions constitute attempted fraud and a breach of the agreement and may give rise to termination due to misconduct. See Payroll Personnel Costs Verification.

The operation can request a partner to provide a breakdown of partner personnel charged to the project with each PFR in case the risk assessment during the development of the project workplan recommends this as an essential control measure. A partner personnel reporting template can be provided by UNHCR, or preferably generated from the partner's human resources system.

Partner assets on loan from UNHCR

The programme function coordinates a physical verification exercise of all assets under the ownership and control of UNHCR (i.e., those that appear on UNHCR's asset list in Cloud ERP), loaned to partners, through the right of use, on an annual basis. Partners are required to facilitate the visit of assets and to cooperate with UNHCR or other duly authorized persons.

Goods and property bought and controlled by a partner under a project workplan are recognized as a partner expense when the partner acquires the relevant goods. Therefore, goods and property bought by a partner with UNHCR funds are not required to be reported on or verified by UNHCR. Similarly, assets previously controlled and owned by UNHCR that are transferred to the partner are also not required to be reported on, nor verified.

A partner that has vehicles and generators owned and controlled by UNHCR under the right of use submits monthly vehicle and generator data (e.g. mileage, fuel, servicing and repair) to UNHCR, which reflects this in FleetWave.

FleetWave helps the operation to monitor its fleet and generators loaned to partners and detects issues to improve the fleet's effectiveness. The system shows vehicles owned by the operation, and the vehicles rented by the operation from the Global Fleet Management stockpile to the partner. The operation uses FleetWave for entering fuel use, odometer readings, and service and repair costs. Performance indicators for vehicles highlight underutilization, operational costs and other key aspects.

UNHCR's verification of a partner's reporting

Verification ensures accurate reporting of performance and expenditures by partners. UNHCR conducts project performance and financial verifications before accepting the Project Financial Report (PFR) and releasing further funds. The verification confirms that the reported expenditure and the use of resources are sufficiently supported by evidence to prove that outcomes or outputs are met and delivered in accordance with the set targets and indicators.

The frequency and number of verifications are determined by the number of PFRs. See GET – Section 2.

Before conducting verifications, the MFT, including the results managers, reviews relevant project documentation, such as previous verification findings, audits, due diligence capacity assessments, PFRs, progress against indicators (actuals) reported and information related to possible misconduct complaints or flags raised on the UNPP. Further guidance surrounding the appropriate action to be taken in such cases is found further below.

The key elements to be verified are the following:

a. The reported progress against outputs corresponds to agreed results and activities and is based on the output indicators as stipulated in the results plan of the project workplan.
b. The reported outputs achieved (e.g. the number of latrines built, the number of persons assisted with civil status registration or documentation, etc.) are actually in place.
c. The reported expenditures and financial information are accurate and in accordance with the financial plan.
d. The reported expenditures reconcile with the delivered outputs.
e. The inputs and resources (financial, human and other) are justified in terms of the activities performed and the outputs are delivered in a cost-effective manner.
f. The resources are used for the purposes intended.
g. The reported expenditures are reconciled with the partner's accounts and general ledgers.
h. The partner has reliable and effective internal financial and budgetary control mechanisms to prevent fraud and the misuse of resources.

Taking into account that the UN peers are subject to the UN single audit principle, joint performance monitoring is highly encouraged. Unless agreed specifically with the concerned UN agency, the financial verification of the reports from the UN agencies is not required.

Alidae Abdala, 42, is interviewed by Helpcode, a UNHCR partner, as part of protection monitoring. Alidae's home burned down during the 2021 attacks in Palma, Mozambique, but he has now returned to the city.

Credit photo: © UNHCR/Lara Bommers

If during a financial or performance verification significant flags warrant reporting the partner to the Inspector General's Office (IGO), key elements of the issues raised are to be confidentially discussed during the next scheduled external project audit to inform the audit risk assessments and to ensure the issues are covered.

Project performance verification

The project performance verification process is initiated by the partner's PFR submission and is led by programme personnel with support from the MFT, including the results managers. Using the project performance verification template (PMC02) in PROMS, the MFT reviews all implementation monitoring findings. This includes a desk review, analysing all challenges, recommendations and/or accreditations from on-site and remote monitoring (joint or otherwise), raised by UNHCR and/or partners.

The process takes into consideration the indicator data reported by the partner against the targets established in the project workplan. Programme personnel upload a copy of the reported indicator data within the PMC02 to assess the overall progress against implementation, which is separate from the validation of the individual reported values, carried out by the results manager. This is critical also for financial verification when the expenditure rate is considered against the overall progress.

Project performance verification also includes reviewing the feedback provided by the communities receiving assistance as part of the partner's activities or services.

> **SOFTWARE TIP: PROMS 10**
> The project performance verification (PMC02) utilizes the "Field" module in PROMS. See PROMS Tips for more details.

Project financial verification

The project financial verification is led by project control in collaboration with the MFT, including results managers, where the financial supporting documents are reviewed on-site with the partner to verify the reported expenses.

There are two types of project financial verifications with corresponding templates – the PMC03 short and PMC03 long forms. The short form may be used for an interim project financial verification or verifications in low-risk situations when a partner issues an unplanned PFR (i.e., the PFR is not included in the project workplan reporting schedule and is due soon, for example one month after a previously verified PFR). The expenditures related to this "short" process are then included when it is time to conduct the next scheduled "long" project financial verification. The long form is then used for this scheduled project financial verification (e.g., the final project financial verification).

> **SOFTWARE TIP: PROMS 11**
> The project financial verification (PMC03) utilizes the "Field" module in PROMS. See PROMS Tips for more details.

The monitoring of expenditure in relation to the rate of project implementation is a key aspect of ensuring that the project is under proper financial control. The project financial verification of each partner's PFR completed by UNHCR is critical and the project control function needs to approve it before UNHCR releases the next instalment of funds.

Project control colleagues, alongside the MFT, undertake the following activities to gain reasonable assurance for the scope of the financial verification:

a. **Inquiry and observation:** Review and observe records and method of accounting, discuss accounting methods and reporting with the partner, scan documents for possible issues, and observe the partner's employees carry out accounting tasks.
b. **Analytical review of procedures:** Compare records, reports and other information, re-compute or estimate amounts, review trends in reporting, and compare similar projects.
c. **Confirmations:** Ask for independent verification supporting the partner's report. This may involve contacting selected vendors to confirm procurement activities, contacting personnel to confirm their involvement in the project implementation or salaries received, asking for confirmation from selected forcibly displaced and stateless persons concerning the assistance received, etc.

d. **Recalculation:** Verify the mathematical accuracy of partner reports and computations in supporting documents.
e. **Inspection of records:** There are four types of inspections:

    i. **One hundred per cent examination:** Review all expenses claimed on an expenditure line item, and examine all contracts, where there is a small number.
    ii. **Zero per cent examination:** This occurs when UNHCR project control determines that a type of expense claimed does not have to be tested.
    iii. **Sampling of transactions:** This aims to verify whether expenses claimed are eligible and involves testing less than 100 per cent of the items claimed in a PFR. There is an inherent risk to sampling, as sample results are not representative of the entire expenditure. Professional judgment is used to determine the size of the sample. Generally, a smaller sample is reliable when the partner's internal control environment is strong.

The lines of enquiry to be undertaken during the on-site project financial verification are listed in the project financial verification PMC03. These lines of enquiry are carried out by the following procedures:

a. Review the PFR to check for mathematical accuracy.
b. Undertake an analysis of the reported expenditure against the financial plan to identify areas for further clarification from the partner.
c. Ask the partner to explain how it determines expenses to be charged to UNHCR. While most partners use their general ledger (i.e., project accounting) for this purpose, the partner may have devised an alternative approach for tracking expenses for UNHCR projects.
d. Select the expenditure lines where the verification will focus. Emphasis is given to material expenditure (i.e., large expenditure lines, goods and property purchases and related documents, staff loans, salary, communication costs, rental, fuel, vehicle usage, etc.)
e. Check the expenses recorded on each selected line by:

    i. Comparing the amount claimed with the balance of the relevant general ledger account (or tracking system used by the partner for determining expenses to be charged to UNHCR projects).

    ii. Select transactions to test for proper supporting documentation. Generally, transaction testing entails checking the relevant payment voucher for:
        1. Completion
        2. Correct recording of expenditure in the relevant expenditure line
        3. All supporting documents
        4. Authorization and certification
        5. Compliance with policy and procedure
        6. A recalculation of the payroll and trace approvals of the salary authorization document. This may involve examining employee time sheets and noting the signature and supervisory approval
        7. Determination of whether the project costs are correct as per the expenditure reported and the period
        8. Determination of whether the costs are allowable and in compliance with the provision of the project workplan
    iii. The sample of tested transactions is attached to the project financial verification (PMC03).

f. Check cash and bank management-related processes and records for:

    a. Completion
    b. Supporting documents
    c. Authorized signatories
    d. Segregation of duties (e.g. payments preparation, reviewing/approval, and bank reconciliations)
    e. Cash safeguarding measures

In situations with serious constraints, the operation considers remote financial verification. The desk review of a PFR may be deemed appropriate when on-site verifications cannot take place. However, when the project financial verification is conducted remotely, the justification is documented in the PMC03. See GET – Section 3 for more information on remote monitoring.

Prior to the finalization of the project financial verification, the project performance verification (PMC02) is undertaken. There may be exceptions to this. For example, a PFR was recently received and verified (both performance and financial), and all progress was on track, but the next financial instalment was not released due to low expenditure. When a new PFR is submitted one month later, verifying that expenditure has increased, the performance verification is not required.

In a case like this, the programme colleague responsible for the partnership documents that the project performance verification is not necessary (justifying the pass-through in PROMS), and the financial verification can proceed in order to release the next instalment.

The next instalments for a partner are not released before the financial reports are verified. In case of exceptional circumstances when there is a compelling reason to release the next financial instalment without verifying the accuracy of the prior performance and financial reports, the project workplan signatory documents and signs the justification.

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).

A single expenditure line reflecting the partner support costs is automated and reported in the PFR submitted by the partner. A detailed breakdown at an itemized level is not required in the report. However, the partner is advised to retain detailed information supporting such expense, as UNHCR reserves the right to conduct random checks to obtain assurance when required. More information regarding partner support costs may be found under GET – Section 2.

In some situations of specific complaints questioning the validity of results achieved and/or the eligibility of expenditures, in collaboration with the Inspector General's Office (IGO) and the Implementation Management and Assurance Service (IMAS) of the Division of Strategic Planning and Results (DSPR), the bureau and the concerned operation may be required to undertake specific performance and/or financial verification reviews to obtain assurance that such complaints do not affect the results reported. IMAS shares the results of such verifications with IGO where the cases originated from IGO.

Release of partner's instalment

The release of instalments is dependent on the amount of the instalment proportioned with the actual performance of the project (documented in relevant project verifications) and the planned work for the next period according to the project workplan.

In case unspent balances or audit recoveries outstanding from the partner are not successfully recovered, the operation is required to deduct the unrecovered amounts from the subsequent instalment payment for the partner where applicable, understanding that the partner is required to then report on both the reduced instalments (UNHCR funds) and the amount deducted (as partner's repayment).

The disbursement of instalments is subject to the availability of funds, the receipt of an accurate PFR, project performance and financial verifications, planned activities, cash flow and resource requirements for the next months. UNHCR provides prior notification to the partner if there are funding challenges.

When the partner request for a new instalment, UNHCR considers the unused balance from the previous one. When reviewing a payment release, the operation looks at the risk rating of the partner, the progress being made in the project, and the forecasted non-linear expenditure in the coming period.

UNHCR disburses the financial allocation for the partner support costs as part of each instalment transferred to the partner's bank account, as stipulated in the project workplan.

Feedback to the partner

UNHCR shares with the partner the findings of all verifications, such as implementation rates, compliance with internal controls, implementation challenges and delays, or deviation from the planned activities and resources. Findings are used to improve project implementation, identify corrective actions or adjustments, optimize the use of resources, revise plans to achieve desired results in response to the operating environment, and support the partner to strengthen its capacity. The conclusions of the verifications inform any adjustments to the project budget, activities and targets. Moreover, the information generated by monitoring serves as input into the MFT's deliberations on potential shifts in programming, including budgetary reallocations. It is recommended that the operation facilitates an open channel of communication surrounding the recommendations and allows the partner to regularly provide feedback on progress made.

Progress review of the PSEA Capacity Strengthening Implementation Plan

If the partner has a PSEA Capacity Strengthening Implementation Plan (CSIP) in place, UNHCR continuously monitors its implementation, so that the partner becomes fully compliant with the eight core standards within the completion date. If the partner is unable to complete the CSIP activities within six months, the plan can be extended for an additional three months in the UNPP.

A progress review of the CSIP takes place after six or nine months, as indicated in the UNPP PSEA guidance. UNHCR updates the partner's implementation of the CSIP activities and uploads supporting documents once any activity is completed, adding monitoring comments, whereby the overall scoring of the partner's capacity is automatically re-calculated.

> **SOFTWARE TIP: UNPP**
> See further guidance on updating a CSIP in the **PSEA Module User Guides and Resource Materials** of the UNPP.

All previous actions taken with regard to the CSIP and the history of ratings, along with the UN organization responsible and the relevant dates, are recorded in snapshots and under the rating history.

> **SOFTWARE TIP: UNPP**
> See further guidance on viewing snapshots and history of rating in the **PSEA Module User Guides and Resource Materials** of the UNPP.

In addition, UNHCR uses the project performance verification to monitor measures taken by the partner to strengthen PSEA, including the risks identified in the project workplan.

If following a CSIP review, which takes place after six or nine months, a partner has not reached full capacity (i.e., remains at medium or low capacity), UNHCR assesses if the project workplan continues until the end of the calendar year or project, considering potential disruption and/or unavailability of services and documents the decision.

Final determination of a partner's PSEA capacity

At the end of the six or nine months of the CSIP, the final determination of a partner's PSEA capacity is concluded and is rated as full, medium or low. If no CSIP is developed for low- or medium-capacity partners within seven months since the preliminary determination of PSEA capacity, the UNPP module automatically concludes the final determination based on the preliminary score.

The final determination is valid for five years, unless any circumstances occur that trigger a re-assessment.

The CSIP will remain available on the UNPP for partners to complete any missing activities. Once UNHCR or another UN organization confirms that a partner completed any or all activities of the CSIP, the final determination scoring confirming the partner's capacity is automatically updated and concluded. However, the five-year validity date remains unchanged. If the organization has no access to the UNPP, the operation uses the **offline version of the UN Common Tool and CSIP**, concludes, signs and shares the final capacity determination with the partner and archives it.

> **SOFTWARE TIP: UNPP**
> See further guidance on inal determination of partners' PSEA capacity in the **PSEA Module User Guides and Resource Materials** of the UNPP.

Operations that are using the offline template for the PSEA assessment process comply with the same methodology. Offline documents are archived in the operation's SharePoint.

Continuous monitoring of a partner's PSEA capacity

Irrespective of their level of capacity, partners are monitored regularly for measures they take to mitigate and respond to sexual exploitation and abuse (SEA). Once the final determination has been concluded, an early re-assessment of the partner's capacity could be considered necessary at any point in time before the expiration of the five-year validity period. Circumstances justifying this can include significant changes to a partner's PSEA-related capacity based on monitoring findings, major changes to the partner's organizational structure, new sexual exploitation and abuse allegations where the partner failed to take prevention and response measures, or a significant change in the operational context. The partner may require external support, such as participation in activities, training and referral or reporting channels of UN-HCR and other UN organizations.

Elias, 27, is a refugee from Somalia who lives in Melkadida, Ethiopia, with his five brothers. He is a member of a coopreative that manages a solar mini-grid which supplies energy to the camp and the local host community in an area not covered by the national grid.

Credit photo: © UNHCR/Petterik Wiggers

Adjustments to projects

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Regular reviews enable UNHCR to detect issues in the implementation and identify necessary adjustments, which are crucial in dynamic contexts or when risks require close monitoring. Monitoring frequency varies depending on the situation, ranging from frequent (in emergencies) to periodic (in other operations).

Community feedback obtained through consultations or various feedback mechanisms is essential for informing ad hoc adjustments and contributing to structured review processes at the end of the year. Closing the feedback loop and systematically informing communities about how their feedback is used to adjust implementation is a key element of programming.

Implementation reviews provide evidence for project adjustments and inform priorities for the upcoming year. This may include reprioritizing results and resources, evaluating partnerships, or exploring implementation changes.

Nadeen, 28, celebrates her graduation from the Political Sciences University in Damascus, Syria. An Iraqi refugee, she received a DAFI scholarship from UNHCR, which enabled her to pursue her academic goals.

Credit photo: © UNHCR/Ola Kabalan

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Implementation Monitoring and Project Adjustments

Follow-up action with partners

UNHCR ensures transparent and timely communication of monitoring findings and recommendations to partners and provides them with the opportunity to comment on the recommendations before a final decision is taken on any project modifications that have implications for the partnership.

Partners are required to report immediately to UNHCR any credible allegations against their personnel of fraud, corruption and misconduct, including sexual exploitation and abuse, as soon as they occur or come to their attention. They can contact UNHCR's Inspector General's Office via email (**inspector@unhcr.org**) or through the **UNHCR website**. Any member of the partner or UNHCR personnel can raise concerns with the IGO. UNHCR personnel can also escalate issues through their respective bureau or DSPR/IMAS.

Project workplan variations

A **project workplan variation** documents changes in the scope of work in the agreements that the partner or UNHCR may wish to reflect, that do not require an amendment. This may include:

- Changes to the financial plan, between account codes, expenditure organization and/or existing outputs, within the budget flexibility stipulated in the project workplan.
- Changes in the results plan within existing outputs and indicators. The initially negotiated indicator targets in a project workplan are only indicative targets. The emphasis is on providing evidence-based and varied results.

All administrative details surrounding the partner including a change in name or bank account are under the Cloud ERP supplier information. When such a change is required, the partner updates the registration form, which is then reviewed by the operation and shared with the Supply Management Service (SMS) of the Division of Emergency, Security and Supply (DESS) for revision in Cloud ERP.

The partner may make discretionary transfers between accounts and outputs, without a formal amendment to the project workplan, as long as it follows the conditions stipulated in its contract. This flexibility is subject to any earmarking conditions specified in the project workplan.

Project workplan amendments

A **project workplan amendment** is a more formal process than a variation and is required when there is a change in the scope of project. This includes:

- Adding or deducting an output and/or indicator
- Increasing or decreasing the overall total budget under the financial plan
- Changing the project implementation start and/or end date
- Modifications of the financial plan when surpassing the flexibility applied at the output level
- Loaning a UNHCR asset to a partner under the right of use

When amending an existing project workplan, the operation considers firstly the partnership framework agreement (PFA) scope to ensure that an amendment to the partner's project workplan is within the overall scope of the PFA in terms of the nature of activities, intended results and/or geographical region for which the partner was selected. An amendment to the project workplan has to be consistent with any limitations or conditions identified by the Implementation Programme Management Committee (IPMC) at the time when the partnership selection was endorsed. UNHCR discusses with the partner any concerns surrounding the potential change in the scope of work, or the subsequent impact on the partner's capacity to deliver the work. If necessary, these concerns are referred to the IPMC and addressed before the signature of the amended project workplan.

If a project implementation period needs to be extended into the following year, the bureau needs to approve it. See the below section on extensions of liquidation and/or implementation.

No new project workplan may be created and signed after 30 November of each year. Amendments to existing agreements with changes in the financial plans are completed as soon as possible, but not later than 15 December of each year.

Partnership framework agreement (PFA) amendments

In exceptional cases, including during emergencies, where there is a change that goes beyond the original scope of the partner's selection, a PFA amendment is required. The head of sub-office, representative or director can expand the scope of a PFA (e.g. to cover a new outcome area) without a new recommendation from the IPMC if the partner has prior experience, proven capacity and is willing to expand. The exceptional circumstances are signed by the representative or director and documented in the operation's local SharePoint.

Project workplan extension

The project workplan implementation period concludes on 31 December, and the liquidation period continues for 30 days, or as otherwise specified. During this period, the partner can settle financial commitments made prior to the completion date but cannot undertake new commitments or implement new activities.

In exceptional situations the partner can submit a request via PROMS before the end of November. The operation evaluates all requests, and the most senior member of the programme function determines which ones are sent to the bureau (for country operations) and DSPR (for bureau and headquarters) for approval. If extension requests are approved, the operation amends the project workplan by 20 January at the latest. Therefore, for approved extensions, the interim PFR is completed in a timely manner by following the deadline set for uploading the year-end PFR.

The request for an extension is submitted by the partner and considered by the operation if:

- There is an unforeseen natural hazard-induced event (e.g. a hurricane or volcanic eruption).
- There are security issues.
- There are unforeseen events beyond UNHCR's control that caused delays in the implementation of the project, but commitment to donors for earmarked funds necessitates the completion of the project in a specific period.
- The reason does not fall into the above categories but is a justifiable unforeseen situation beyond the control of the partner and UNHCR, such as unforeseen changes in government/authorities/de-facto authorities resulting in significant changes in interlocutors and/or counterparts, legislation, etc.

> **SOFTWARE TIP: PROMS 12**
> The request for extension of the liquidation or implementation period process is conducted using the "Mail" module in PROMS. See PROMS Tips for more details.

There is a significant difference between the types of extension, which may be:

- A liquidation period, which is solely for the settlement of payments for completed activities that were delivered by 31 December.
- An implementation period, which is authorized by the bureau, and whose activities may be extended beyond the original agreement period (up to 31 December) into the following year.

This distinction is important to comply with when it is related to earmarked donor contributions with a cut-off date of 31 December.

Partnership framework agreement (PFA) termination for the coming implementation year

The PFA covers the duration of a project for which the partner was selected. The project workplans continue to be developed on an annual basis with a partner under a PFA, therefore no partnership retention is required.

When the partner is underperforming, a member of the MFT may raise concerns about the continuation of the partnership before the next implementation year and bring the following concerns to the attention of the IPMC:

- The partner has not repaid outstanding receivables owed to UNHCR from the previous two years (or more).
- The partner received modified project audit opinions for the previous two years. The results of the second modified opinion are concluded during year three of the partnership. In this case the PFA and project workplan continue for the current implementation year (year three). However, the PFA is terminated and no new project workplan is created for the coming implementation year (year

four), unless there is evidence that the country operation has put in place relevant risk mitigation measures to alleviate the weaknesses highlighted in audit reports.
- The partner is consistently underperforming.
- The partner has a project workplan of one year with a Capacity Strengthening Implementation Plan (CSIP) in place due to its low capacity with regard to protection from sexual exploitation and abuse (PSEA). Since the commencement of the project workplan, the partner remains at low capacity and has not shown commitment to implementing the CSIP to address the gaps.
- The partner has a project workplan for two consecutive years with a CSIP in place. Since the commencement of the first project workplan, the partner remains at medium capacity and has not fully implemented the CSIP to address all the gaps.
- The partner fails to report to UNHCR's IGO a substantiated misconduct, including SEA allegations, in a timely manner.

Further changes in partnership engagement for the coming implementation year may be internally triggered due to one/more of the following:

- A strategic reorientation is required, including where an operation's OL is significantly lower than in previous years, which is reflected in the impact statements (deletion, addition, or the substantive change of an existing statement that requires a reshaping of the results chain).
- A declared emergency may require a significant diversion of funds in the coming implementation year.

The above are reviewed promptly, and the IPMC provides its recommendations to the representative or director regarding any changes to the implementation modalities. It may result in the termination of a PFA at the end of the current implementation year, with no new project workplan created for the partner.

The representative or director has the authority to terminate a PFA, effectively ending the partnership. Communication and feedback are shared with the respective partner by 15 October for the forthcoming year.

Project workplan and PFA termination within the current implementation year

The termination of a project workplan (and PFA) prior to the end of its planned period is the cessation of planned activities within the implementation year. This is unlike an ordinary project closure or a PFA termination for the coming implementation year.

UNHCR or the partner may terminate a project workplan and a PFA without cause at any time by giving 90 days written notice to the other party.

Termination is extremely rare, given the potential impact on the other party but most importantly on the persons benefitting from the activities and services of the agreement. This process should be conducted carefully with the causes and all steps documented for audit purposes in the operation's SharePoint. Moreover, the bureau and DSPR/IMAS are informed promptly of any project workplan or PFA termination.

The termination process is undertaken in accordance with the terms of termination and applicable preconditions as stipulated in the agreement. All parties involved ensure that termination is undertaken in a manner that avoids a negative impact on forcibly displaced and stateless persons, to the extent possible. UNHCR and the partner should jointly develop an action plan for winding down the agreement, including the safe hand-over of responsibilities, documents and files, personal data, and assets.

UNHCR may terminate an agreement with cause with immediate effect. Events that lead to the immediate termination of an agreement include:

- A partner is sanctioned by the United Nations Security Council Sanction Committee pursuant to resolution 1267 (1999).
- A partner fails to take all possible measures to prevent its personnel from exploiting and abusing displaced and stateless persons or fails to investigate allegations and take disciplinary and corrective actions when misconduct is found to have occurred.
- A partner is charged or found to be complicit in corruption or criminal activities, including crimes against humanity and war crimes, or becomes involved in activities that render the organization unsuitable for a partnership with UNHCR or working with displaced and stateless persons.

- A partner discriminates against forcibly displaced and stateless persons based on race, religion, nationality, ethnicity, political opinion, gender, disability, sexual orientation and gender identity or affiliation with particular social groups.
- A partner demonstrates behaviour that is found to be in gross violation of humanitarian and partnership principles, including a violation that damages the credibility or reputation of UNHCR.
- A partner is found to be in gross violation of the terms, conditions or requirements of its agreement with UNHCR and fails to take remedial actions.
- A partner misuses or misdirects UNHCR resources (financial and property) and fails to take remedial actions.
- A partner fails to carry out all or a particular part of the agreed work in the project workplan.
- A partner's financial status leads to any one of the following: a receiver is appointed, or the partner goes bankrupt, is liquidated, becomes insolvent, or makes an assignment for the benefit of its creditors.
- A partner is found in violation of national laws, and international humanitarian and human rights obligations or standards, such as child labour, or is being involved in anti-personnel mine manufacture.
- UNHCR's mandate in the operation is significantly curtailed or terminated. UNHCR informs the partner without delay in such a situation.

UNHCR is not liable for any expenditure or obligations made in advance, or more than the remittances actually disbursed, unless expressly authorized by UNHCR. When an agreement is terminated, UNHCR no longer has any obligations under the agreement or liabilities for compensation. Moreover, after an agreement has been terminated the partner returns all unspent project funds and any project property to UNHCR. The partner is informed of all the above matters in writing to avoid any disputes.

In the event of a project workplan termination, it is important for an operation to identify an alternative partner or solution to ensure the continuation of services and/or goods being provided to forcibly displaced and stateless persons.

The representative or director has the authority to terminate a project workplan with immediate effect. When applicable, IMAS, IGO and the Legal Affairs Service (LAS) are consulted, particularly if the cause of termination is possible misconduct.

Flagging a partner in the UNPP

The UN organizations that participate in the **UN Partner Portal (UNPP)** have a procedure for raising different "flags" on partner profiles. If UNHCR establishes that a partner has failed to meet important obligations under a project workplan or PFA, such as those related to financial matters, PSEA, ethics, integrity and investigations, then UNHCR "raises a flag" on the partner's profile in the portal.

The following flagging categories are available:

- Performance/delivery issues
- Management/administrative issues
- Confirmed fraud or corruption
- Safeguarding violation
- Other

Suspension or barring of a partner

A partner may be suspended or barred from partnering with UNHCR at the country, regional and/or global level for any of the following reasons:

- Grossly violating the terms of the agreement (project workplan, PFA or Global Partnership Agreement)

- Facing sanctions from the UN Sanctions Committee
- Engaging in improper ethical conduct
- Refusing corrective measures
- Refusing to undergo an audit
- Receiving critical audit findings

Any member of personnel, both partners and UNHCR, can raise concerns with the IGO or escalate issues through their respective bureau or DSPR/IMAS. Project auditors may also report irregularities to the IGO.

DSPR/IMAS support any review in consultation with the concerned operation and its bureau, LAS, IGO, and other relevant divisions and services in headquarters as applicable. The Head of Service of IMAS makes the final decision to suspend or bar the partner following a thorough review. DSPR/IMAS is accountable for reflecting any subsequent decision to suspend or bar a partner from a UNHCR collaboration either at the country, regional and/or global level in the UNPP by adding a risk flag to the partner's profile. DSPR/IMAS is also responsible for notifying representatives and directors of such flags where PFAs and project workplans are in place with the partner in question.

When a partner is suspended or barred, UNHCR cannot sign any new agreement with the partner until DSPR/IMAS lifts the sanction, following a recommendation by the bureau director.

GET - Section 5
Emergency Preparedness and Response
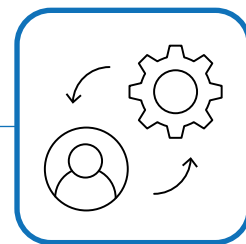
Mohammad Zaman, 38, stands in front of his new home in Qalai Sabzi village, Afghanistan. Mohammad and his family, who are internally displaced, received support from UNHCR's shelter construction programme.

Credit photo: © UNHCR/Oxygen Empire Media Production

Emergency preparedness and response

5.1

The Policy on Emergency Preparedness and Response provides the overall framework for UNHCR's engagement in emergency preparedness and response at country, regional and headquarters levels. Detailed guidance on emergency preparedness and response is provided in the digital edition of the **UNHCR Emergency Handbook**.

UNHCR defines an "emergency" as any humanitarian crisis or disaster which either:

(i)   has caused or threatens to cause new forced displacement, loss of life and/or other serious harm;

or

(ii) significantly affects the rights or well-being of refugees, internally displaced persons (IDPs), stateless persons, returnees and other people with and for whom UNHCR works, unless immediate and appropriate action is taken;

and

(iii) demands exceptional measures because the current government and UNHCR capacities at country and/or regional levels are inadequate for a predictable and effective response.

In any humanitarian response, the primary objective is to save lives and minimize serious harm by meeting the most pressing humanitarian needs.

UNHCR internally declares one of three emergency levels, taking into account the expected magnitude, complexity and consequences of a humanitarian crisis compared to the existing capacity of the country operation(s) and bureau(x) concerned. The Policy on Emergency Preparedness and Response provides the definitions, timeframes and procedures for declaring a Level 1, Level 2 or Level 3 UNHCR emergency.

Contingency planning and emergency risk analysis

5.2

Regular proactive preparedness is essential for all UNHCR operations. This involves conducting an emergency risk analysis for new or escalated emergencies at least once a year as part of the annual risk review, in line with the Policy on Enterprise Risk Management. Through regular information gathering and analysis on the overall situation, protection monitoring, interactions with affected communities and dialogue at the inter-agency level [United Nations Country Teams (UNCT) or Humanitarian Country Teams (HCT)], a country operation evaluates the likelihood and potential impact of each agreed emergency scenario and ranks them as high-, medium- or low-risk. The operation continuously monitors the identified emergency risks, updates the operational Risk Register and keeps the Division of Emergency, Security and Supply (DESS) informed of any high risks. An operation at high risk of a new or escalated emergency is included in the Emergency Preparedness and Response Portal, which is maintained by DESS in close coordination with the bureaux.

Country operations facing a high risk of a new or escalated emergency develop scenario-based contingency plans with government counterparts and partners. In a non-refugee context, the country operation aligns the UNHCR-specific contingency plan with the scenario collectively developed in the inter-agency coordination forum.

Contingency plans include the response strategy, budget requirements, workforce needs and coordination structures. Due diligence is paid to security, occupational health and safety, and other key institutional policies and guidance. As part of contingency planning, a country operation identifies key preparedness measures to be implemented in order to enable the planned emergency response. In addition, contingency planning considers the critical data and information required for emergency response, including registration and identity management.

Contingency plans consist of two main budget tables, one for UNHCR preparedness actions (i.e. for the plan to become operational), and the other for UNHCR emergency response activities. The two budgets represent UNHCR's needs-based budget (OP). When combined, the two budgets are used for an emergency appeal, in consultation with the country operation, the bureau and headquarters. The contingency plan, including the two budgets, is attached as a supporting document to an operating level (OL) increase notification or memo. This process is followed as well for an emergency-reserved budget. The preparedness actions budget is attached to the L1 emergency declaration request. The budgets can be revised as the situation evolves and have no interlinkage with, nor implication on, the operation's active budget. In refugee scenarios only, there is a third budget table for the response activities envisaged by partners not funded by UNHCR.

The context-specific overall response strategy narrative in the contingency plan is used to outline the best achievable approach to ensure the adequate protection of displaced and stateless persons. This narrative covers the general strategy considerations for issues such as, but not limited to, access to territory and asylum, emergency registration, needs assessments, protection from sexual exploitation and abuse (PSEA), accountability to affected populations (AAP), prevention mitigation, response to gender-based violence (GBV), information management support, procurement and supply,

modalities of implementation (e.g. the distribution of core relief items directly by UNHCR or its partners) and environmental sustainability and climate considerations. The strategy can be informed by, inter alia, the best available evidence and lessons drawn from previous emergency responses, notably from UNHCR evaluations and relevant inter-agency humanitarian evaluations.

As the cluster lead agency for protection, shelter and camp coordination and camp management (CCCM), UNHCR aims to implement at least 25% of the overall inter-agency operational response under each cluster chapter in a Humanitarian Response Plan (HRP) for internal displacement situations. For more information see the Implementation Planning Tool for IDP Contexts ("Building Block").

It is important to update contingency plans regularly to align with the evolving context and inform emergency appeals such as a Refugee Response Plan (RRP) or UNHCR's contribution as cluster lead agency in an HRP.

Cash-based interventions (CBI)

Emergency preparedness for cash delivery is crucial as it impacts the overall quality of the UNHCR and the inter-agency response. Aligned with the guidance on financial management and related risks for cash-based interventions, emergency preparedness involves cash feasibility assessments, preparing for cash delivery arrangements (including remote delivery and monitoring, if required), starting early discussions on the possible use of the Global CBI Payments Hub, establishing partnerships (including a pre-selected pool of potential partners) and contracting of financial service providers (FSP) available to provide rapid CBI delivery to areas of foreseen new displacement or deterioration of an existing situation. The country operation may need to consider extending existing contracts with FSPs to ensure timely cash delivery. Furthermore, it is important to map out the estimated caseloads, transfer values and potential targeting, the government's social cash assistance and other cash actors in the inter-agency landscape.

Registration and identity management

Delivering efficient protection and assistance in emergencies requires the registration of each household and individual, which helps in identifying beneficiaries, avoiding fraud and duplication, and managing assistance, including cash. Registration also facilitates referrals, case management and the issuance of documentation.

Setting up or scaling up registration capacity includes working in partnership with the government, other UN organizations, non-governmental organizations (NGOs) and the private sector to cover all requirements such as staffing, registration centres, ICT equipment, IT infrastructure, office equipment, transport, security, logistics and information campaigns. It is important for a country operation to develop a robust registration strategy that includes budgets and human resources requirements, as it is both time-consuming and costly to set up registration and delays can directly impact the roll-out of assistance programmes.

Partnerships

At the time of the strategic and contingency planning, the existing project workplans and the stakeholder mapping are reviewed to identify potential gaps in expertise, the scope of required results and the geographical place of delivery during an emergency.

When amending an existing project workplan, the operation ensures that the amendment does not change the scope of the partnership framework agreement (PFA) and is consistent with the partnership conditions identified by the Implementing Programme Management Committee (IPMC) at the time of the selection. Any concerns surrounding the potential change in the scope of work and the subsequent impact on the partner's capacity to deliver are discussed with the partner and addressed prior to signing any amendment to the project workplan.

If gaps are identified, a country operation can establish a pool of potential partners as part of contingency planning. This allows for timely due diligence while ensuring that the best-fit partner is ready to embark upon an emergency response when required. This can entail:

- Expediting a call for expression of interest for a pool of potential partners, as a key preparedness measure to address the scope and geographical areas.
- Stipulating within the call for expression of interest the timeframe for which this pool of partners selection remains valid. For example, a country operation mobilizes potential partners from the pool until 20XX. If a pool of potential partners is recommended by the IPMC via a call for expression of interest, the UNHCR representative (or head of office) may sign an agreement with a partner from the selected pool, whether or not an emergency of any level has been declared.

The partner needs to complete its **UN Partner Portal** registration and assessment processes for PSEA and procurement capacity (where applicable) no later than three months after signing the project workplan.

Inter-agency contingency planning in refugee situations

The UNHCR operation leads the inter-agency risk analysis and contingency planning, jointly with the government (where possible), to ensure proactive anticipation, preparedness, and response coordination. The operation involves a range of key stakeholders from the onset of the risk analysis and scenario determination. Effective partnerships are central to a successful contingency planning process. It is essential that UNHCR maintains direct contact with the host government, with a clear coordination structure established from the start as indicated in the Refugee Coordination Model (RCM) guidance.
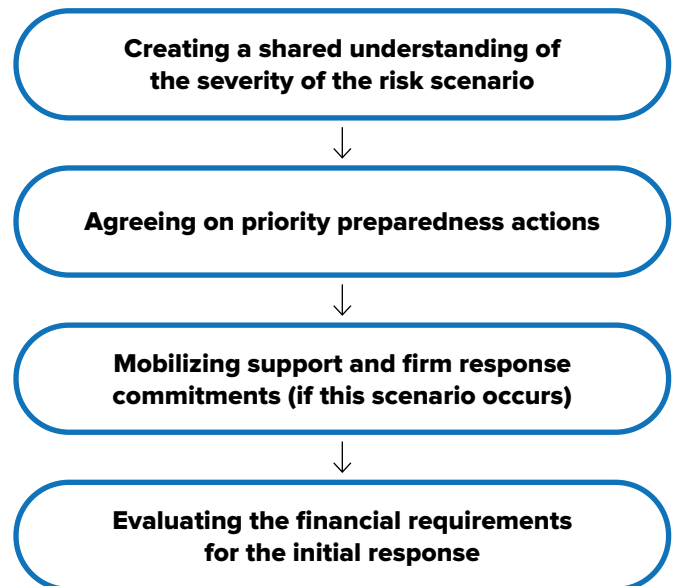
The RCM sets out the authority for UNHCR refugee inter-agency coordination and how this translates to UNHCR's role in advocacy, response delivery, resource mobilization, broadening the support base, monitoring, reporting and driving solutions.

The RCM looks at refugee coordination within the context of the **Global Compact on Refugees** and includes references to UNHCR's catalytic role, and the need to immediately engage line ministries (to develop national arrangements), development partners and other stakeholders at an early stage of the contingency planning.

Additionally, the RCM recognizes that inter-agency coordination arrangements are context-specific and notes that there are situations that call for a blended approach, such as working with the International Organization for Migration (IOM) in the context of mixed movements or the United Nations Development Programme (UNDP) to advance the resilience of refugees and their hosts.

The UNHCR representative maintains a strong and constructive relationship with the Resident Coordinator and/or the Humanitarian Coordinator and informs them of actions taken to prepare for a possible refugee influx.

A good way to kick-start the contingency planning process is to facilitate an inter-agency workshop, aimed at:

> **Creating a shared understanding of the severity of the risk scenario**
>
> ↓
>
> **Agreeing on priority preparedness actions**
>
> ↓
>
> **Mobilizing support and firm response commitments (if this scenario occurs)**
>
> ↓
>
> **Evaluating the financial requirements for the initial response**

In the event of a situation that results in the forcible displacement of people across multiple countries, the country operations collaborate with the bureaux to coordinate their preparedness strategies. However, while regional consolidation is important, it is always secondary to the development of effective context-specific national and local preparedness plans. Each country in the affected region is likely to have different dynamics including, but not limited to, forms of government and institutions, operational partners, stances on the protection regime and institutional roles, and levels of assistance offered to arriving refugees.

Key aspects of preparedness useful at the regional level include:

PLAN   GET   SHOW

① ② ③ ④ ⑤
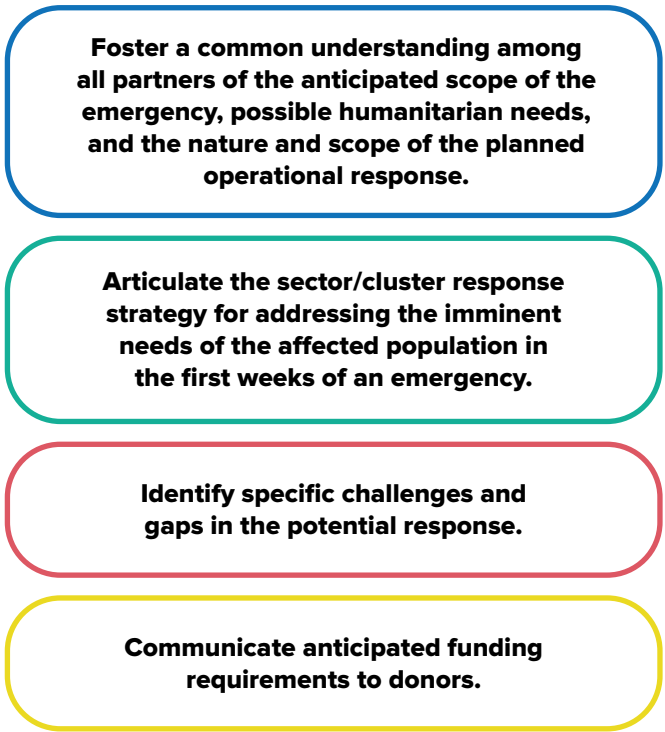
Emergency Preparedness and Response

- Prioritization of risks in the region
- Normalization of preparedness planning for refugee outflows
- Information-sharing to increase understanding of the risk of refugee outflows
- An efficient international response to emergency logistics needs
- Coordination of key messages, including protection

Inter-agency contingency planning in all other situations of forced displacement

While UNHCR leads inter-agency preparedness for refugee situations, for all other situations of forced displacement, including conflict, natural hazard-induced internal displacement and mixed situations, UNHCR utilizes the emergency response preparedness (ERP) approach of the Inter-Agency Standing Committee (IASC).

The ERP approach provides a set of minimum preparedness actions and advanced preparedness actions to guide the UN Country Team (UNCT) or the Humanitarian Country Team (HCT) once it identifies a specific moderate or high risk of an emergency.

The inter-agency contingency plan objectives are outlined below:

Foster a common understanding among all partners of the anticipated scope of the emergency, possible humanitarian needs, and the nature and scope of the planned operational response.

Articulate the sector/cluster response strategy for addressing the imminent needs of the affected population in the first weeks of an emergency.

Identify specific challenges and gaps in the potential response.

Communicate anticipated funding requirements to donors.

As a member of the UNCT and/or HCT, UNHCR participates in ERP contingency planning for situations of internal displacement. The Resident Coordinator or the Humanitarian Coordinator leads the planning process, often supported by the UN Office for the Coordination of Humanitarian Affairs (OCHA). UNHCR leads and is accountable for the development of plans for the protection, shelter and NFI and CCCM clusters as per the IASC cluster approach. In parallel, UNHCR's internal scenario-based contingency plan is aligned and consistent with the scenario developed at the inter-agency level. The Implementation Planning Tool for IDP Contexts ("Building Blocks") offers guidance on UNHCR's roles and commitments as the cluster lead agency and provider of last resort for the protection, CCCM, and shelter and NFI clusters.

The contingency planning process is ongoing and does not end with the completion of the plan. Regular review and updates occur, particularly when risk monitoring activities identify a change in the situation or when the institutional environment alters (e.g. if there is a significant change in membership or leadership of the UNCT/HCT). The ongoing involvement in contingency planning follow-up is included in the workplans of participating organizations and individuals.

Partnership agreements

In declared emergencies, the representative or director has the authority to decide on the best-fit implementation modalities, without an IPMC recommendation. This decision considers the needs, operational capacity, presence, and availability of other stakeholders, and other context-specific parameters. After the emergency declaration expires, the representative will revisit implementation modalities prior to the next year of implementation.

Once an emergency level has been declared, the following partnership management procedures apply for the duration of the declaration, including any extension:

- During an emergency declaration, the head of sub-office, representative or director can expand the scope of a PFA (for example, to cover a new outcome or geographical area) without a new recommendation from the IPMC – if the partner has prior experience, proven capacity and is willing to expand.
- The representative holds the authority to temporarily suspend competitive selection until revisiting implementation modalities prior to the next year of implementation, aligned with the above.
- The registration of a partner on the **UN Partner Portal** and all applicable capacity assessment processes are to be completed as soon as possible, and no later than three months after signing

the project workplan. See PLAN – Section 8 for further details surrounding a partner's capacity strengthening and risk management, as well as the applicable capacity assessment processes.
- For new partners, a PFA is generated with waivered conditions and, in parallel, a project workplan is created with the mandatory requirement of a financial plan. The operation does not need to complete the project description, results plan or risk register ahead of the project workplan signature. The financial plan may be signed with one account code (budget line) per output. The first instalment is released based on the conditions of the contract and financial plan only.
- The end of implementation of a project workplan may be completed, within the emergency declaration period, having only released one instalment, with the PFA, project workplan, financial plan, one project financial report (PFR) and any other reports (as agreed by the operation).

Upon deactivation of an emergency, the PFA may continue until the next competitive partnership selection process is scheduled.

It is at the discretion of the representative as to when the competitive selection process for partners recommences after an emergency declaration has expired. It is their responsibility to ensure that this decision is clearly documented.

Monitoring

Monitoring is a crucial component of an emergency response. There are no reduced implementation and results monitoring requirements during an emergency. The frequency of monitoring activities may in fact increase.

To ensure effective monitoring, it is recommended that a country operation updates (or develops) the annual assessment, monitoring and evaluation workplan, which is informed by the overall M&E plan. This will enable the operation to determine the key M&E activities required for the emergency. See GET – Section 1 for more information.

During an emergency, the MFT and the PSEA focal point regularly monitor the partners' capacity to prevent, mitigate and respond to risks of sexual exploitation and abuse (SEA). For a partner who is in a high-risk environment and has previously been assessed as having a low or medium PSEA capacity and therefore has a capacity strengthening implementation plan (CSIP), the operation monitors the implementation of CSIP activities after three months and continues checking its progress throughout the emergency declaration and any extension period. Within six months, or nine in the case of an exceptional extension, the partner should have reached full capacity.

Hodhan Dubow, a UNHCR staff member, interviews a refugee from Laascaanood, Somalia, who has fled to the Somali region of Ethiopia. The interview is part of a multi-sectoral needs assessment aiming to inform how UNHCR and partners provide targeted assistance.

Credit photo: © UNHCR/Diana Diaz

SHOW

SHOW Results

SHOW Results is the third and last phase of the results management cycle, interconnecting with the preceding PLAN for Results and GET Results phases. It takes place between January and April each year in parallel to the PLAN for Results phase. It generates information and insights on progress towards protection and solutions for forcibly displaced and stateless persons and identifies if a course correction of strategy implementation is necessary.

In this phase, operations make use of monitoring data and other evidence to assess how implementation has evolved across the areas of the strategy. Together with other relevant stakeholders, operations analyze progress, achievements and lessons learned and identify areas for reprioritization or adjustments. This contributes to the finalization of an Annual Results Report that is UNHCR's key document for external reporting and the basis for UNHCR's Global Report.

Operations also conduct annual project closure, ensuring sound fiscal management and accountability through partnerships. Closure involves evaluations, performance verifications, and financial audits following a risk-based approach. Lessons learned inform strategy improvements. The results of this phase feed into the updates or strategic reorientations of the strategy during the PLAN for Results phase.

The SHOW phase involves the following main steps:

- **Annual Strategy Implementation Review:** Use data and evidence, conduct a review of progress and achievements together with stakeholders, foster strategic reflection and identify if any strategic changes are needed.
- **Annual Results Report:** Capture progress, achievements and challenges of the past year in a quality-assured report for external audiences using indicators, narratives, and financial data.
- **Annual Project Closure:** Complete evaluations and verifications with project audits and closures aligned to risk-based principles.
- **External Reporting:** Consolidate protection and assistance progress results for external audiences, enhancing credibility and transparency. Address stakeholders such as governance bodies, donors, organizations, the public, and forcibly displaced and stateless persons.

The SHOW phase steps and deliverables require the collaboration of results managers, external relations and information management and can be led by the planning coordinator under the authority of the representative (for country operations) or director (for bureaux, headquarters divisions and entities).

SHOW - Section 1
Annual Strategy Implementation Review
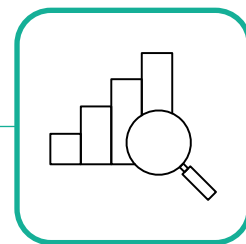
Fundación Munasim Kullakita, a UNHCR partner, carries out Circles of Healing in La Paz, Bolivia. During these initiatives, refugee and migrant women who were survivors or victims of gender-based violence share in a safe space their experiences.

Credit photo: © UNHCR/William Wroblewski

Purpose of the annual review

1.1

The annual strategy implementation review ('annual review') bridges the SHOW Results phase with the PLAN for Results phase. It is conducted to:

1. Understand if and how progress towards protection and solutions has been achieved for forcibly displaced and stateless persons, considering age, gender and other diversity elements.
2. Strengthen the joint ownership of results with other stakeholders and use the findings to inform the Annual Results Report.
3. Identify lessons learned, course corrections and strategic reorientations for the remainder of the multi-year strategy.

The annual review is a key requirement for the programme cycle of each operation. It consists of three components:

- An analysis and consolidation of available data and evidence, including on indicators.
- A Strategic Moment of Reflection (SMR), which brings together UNHCR and external stakeholders — when relevant — to review this analysis and reflect on the progress towards the protection and solutions results outlined in each operation's strategy.

- A final consolidation and completion of data, conclusions and lessons learned.

This process informs the validation of multi-year strategies and supports evidence-based decision-making for adjustments or reorientation of the strategy. Adjustments are described in the operational context and the annual review's findings.

The annual review process starts at the end of the implementation year and is finalised in the Annual Results Report. It can be led by the planning coordinator under the authority of the representative and includes results managers, external relations and information management. It is a good practice to develop a roadmap for this process.

> **KEEP IN MIND**
> The annual review feeds into an Annual Results Report produced by each operation, which is a stand-alone report that includes internal and external elements.

Analyse progress towards results

1.2

As the first step in the process, operations analyse progress towards results of the past implementation year. The purpose of this analysis is to pull together available data and evidence, including indicators and evaluations to present what has been achieved, what gaps remain, what has worked well, what has worked less well, and what needs to change. It focuses on findings, insights and conclusions based on the information. The analysis is an important step to prepare for the SMR and to inform the Annual Results Report.

Analyse data and evidence

Results managers, with the support of information management colleagues, start with an analysis of all data and evidence in their results areas for the past implementation year. This includes the following:

a. **Compile and review all indicator data (year-end actuals).**

  - Compile the indicator year-end actuals for all impact, outcome and output indicators, including reports from funded partners, assessments and surveys (e.g., Results Monitoring Surveys – RMS).
  - Report indicator actuals in COMPASS and capture any data limitations.
  - Take stock of any data gaps and assess the quality of existing data.
  - Identify which targets were met/not met, which results areas progressed as planned in the strategy and which areas show slower or different progress.

  - Review the indicator actuals and their evolution from baseline or previous actuals.
  - Review the disaggregated actuals to identify if any population type, age, gender, disability or other diverse groups are insufficiently supported, and why.

b. **Review other monitoring data and evidence.**

  - Review monitoring reports gathered throughout the year, including narrative reports from partners, internal documents, information from government sources and surveys.
  - Review and incorporate evidence from relevant evaluations. Findings from a country strategy evaluation completed in the previous year provide critical information for the review.
  - Review information related to resources and budgets (e.g. expenditures) to understand achievements and gaps in budget and resource implementation.

Undertake joint MFT analysis

The multi-functional team (MFT) reviews the available evidence and data. This includes the following:

a. **Understand priorities and views of forcibly displaced and stateless persons (country and multi-country offices only).**

  - Review the results of assessments and protection analyses conducted during the planning and implementation phases.
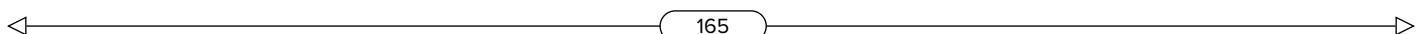
- Analyze information from forcibly displaced and stateless persons obtained through feedback and response mechanisms, post-distribution monitoring exercises and other ad-hoc consultations with communities.
- Include differentiated views from children, women, men, older persons, persons with disabilities, LGBTQIA+ people, indigenous people and other diverse groups, to inform what results are achieved for whom, and which groups may require additional attention.

b. **Take stock of changes in context (country and multi-country offices only).**

- Analyse information from ongoing context monitoring or protection monitoring.
- Compare the information with the situation analysis and identify major legal, institutional, political, economic and socio-cultural changes that may have affected the protection situation.
- Consider barriers or opportunities to solutions for forcibly displaced and stateless persons which affect the progress toward results or the implementation of the strategy.

c. **Understand risks, opportunities and risk treatments.**

Build on the annual risk review undertaken by the country operation in November of the previous year to understand how the risks, opportunities and risk treatments have affected progress toward results.

KEEP IN MIND

As part of the annual reporting requirements, a partner implementing a UNHCR-funded project reports on the output indicators according to the agreed disaggregation at the end of the year. The partner and the operation agree to a final indicator reporting deadline in the project workplan. It is critical for the operation's Annual Results Report that this deadline is no later than 31 January. See SHOW – Section 3 for more information.

For projects implemented directly by UNHCR, designated colleagues collect disaggregated output indicator data, as part of the annual reporting requirements. Using the data collected from the funded partners and from the monitoring of projects implemented directly by UNHCR, the operation calculates output level actuals.

Undertake a Strategic Moment of Reflection (SMR)

1.3

After preparing the analysis, operations undertake a Strategic Moment of Reflection (SMR). The SMR is a dedicated moment for relevant stakeholders to review progress and identify challenges, opportunities and possible strategic shifts or reorientations. In the last year of the strategy, the SMR can be combined with the strategic planning workshop.

The representative or director defines the format of the SMR, engages stakeholders at the country level and assigns the MFT and/or resources. It is completed by the end of February.

Prepare the SMR

Operations compile the analysis undertaken at the beginning of the Annual Strategy Implementation Review to prepare background materials for all participants of the SMR. This can include a summary analysis of preliminary results data, community feedback and information on context and risks.

Engage external stakeholders

Country operations conduct the SMR with the MFT and external stakeholders, while bureaux, divisions and entities hold their SMRs internally with the MFT. Country operations determine the level and scope of external participation. External participants include, but are not limited to, representatives of the host government, the UN, civil society, funded partners and the private sector. Forcibly displaced and stateless persons and host communities participate through representatives or organizations led by them.

Conduct the SMR

The SMR can be held in person or online and through various modalities (e.g., by holding bilateral meetings using existing coordination mechanisms and community groups or via a multi-stakeholder workshop). The exact format is tailored to the nature and size of the operation, from large-scale emergency operations to small advocacy ones.

The SMR includes:

- Reviewing available evidence and identify changes in context, including from ongoing or completed evaluations and unpublished case studies.
- Reviewing progress made towards protection and solutions results for forcibly displaced and stateless persons.
- Identifying challenges, lessons learned, opportunities and possible strategic reorientations.

Complete
the annual review

The operation concludes the Annual Review by sharing the findings, conclusions and lessons learned with relevant stakeholders. These conclusions may indicate that the strategy simply needs validation, or that it requires adjustments, course corrections, or reorientations.

The operation captures the findings and results in the Annual Results Report (see SHOW – Section 2).

Capture and share SMR conclusions with partners

Operations share the outcomes of the SMR with their external stakeholders. This can be in the form of presentations, updates or a report, depending on the format of the SMR and the stakeholder participation.

Asha Suleiman is a mother from the previously stateless Pemba community, whose members have recently been recognized as Kenyan nationals.

Credit photo: © UNHCR/Charity Nzomo

SHOW - Section 2
Annual Results Report

Sayd (right), a 27-year-old from Venezuela, is pursuing violin studies at the National Autonomous University of Mexico on a DAFI scholarship. Savarthasiddh Uribe Moreno (left), a violin professor, offered him advice on how to prepare for the entrance exams and supervised his studies for several years.

Credit photo: © UNHCR/Antoine Tardy

Annual Results Report

Purpose and format of the Annual Results Report

All operations produce an Annual Results Report, including indicators, narratives, and financial data.

UNHCR uses the Annual Results Report to communicate progress and achievements for protection and solutions for forcibly displaced and stateless persons. Each report presents annual progress and UNHCR's specific contribution towards the multi-year results formulated in each strategy. It focuses on the difference that UNHCR has made, in collaboration with partners, and how this has been achieved. It demonstrates how UNHCR uses its resources to effect change and what this change looks like.

The operations' Annual Results Reports form the basis for the Global Report. Operations can also share their annual reports with external stakeholders.

External sharing of the Annual Results Reports

UNHCR is committed to ensuring that a substantial portion of the Annual Results Report's content is made available to external stakeholders, through the Global Report, Global Focus and bilateral engagements. This includes selected narratives, indicators, evaluative evidence and financial data, including for individual operations.

The Annual Results Reports are not published online until the UNHCR Global Report is issued in June. If deemed necessary, the representative or bureau director can share the approved external content of the report with selected stakeholders. Once the Global Report is issued, an operation can proactively share content with relevant stakeholders such as host governments, funded partners and donors. The representative/director has the authority to decide how much of the non-internal content they share with stakeholders in each context. The report's contents can also be used for context-specific reporting purposes, such as inter-agency and donor reporting.

SHOW - Section 3
Project Closure

Alice, a Congolese refugee, fled her home in 2012 and has been living in the Kigeme refugee camp, Rwanda, ever since. After receiving a grant from World Vision, a UNHCR partner, she set up her own chick farming business.

Credit photo: © UNHCR/Lilly Carlisle

UNHCR
The UN Refugee Agency

Project Completion

Project completion refers to the successful execution of activities outlined in project workplans with funded partners and the fulfilment of obligations stated in commercial contracts with vendors, accomplished within the agreed timeframe and allocated funds. The partner or vendor reports the completion of activities, which is then verified by UNHCR. The process involves auditing the partner, if applicable, and recovering outstanding funds.

To complete a project successfully, key steps include:

- Achieving project results within allocated resources and using them appropriately.
- Finishing the project within the planned timeframe.
- Complying with the agreement or contract terms, responsibilities and provisions, including ethical and humanitarian standards, and financial regulations.

Sham, 10, undergoes an eye test in Aleppo, Syria. The test is conducted by a volunteer doctor who is part of a community-led initiative supported by UNHCR.
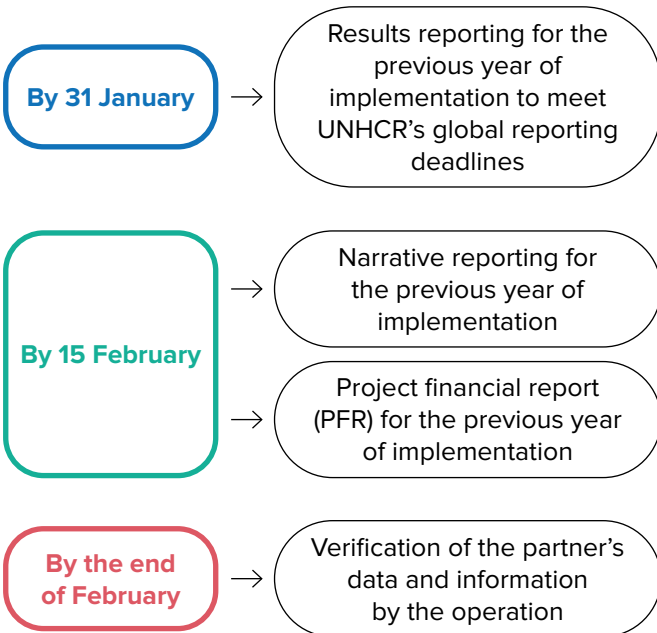
Credit photo: © UNHCR/Hameed Maarouf

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Project Closure

Project workplan reports and UNHCR verification

3.2

Each year, partners submit project workplan end-reports by the deadlines agreed upon between the operation and the partner, and which are verified by the operation prior to project audit and closure.

These deadlines are at the latest:

By 31 January → Results reporting for the previous year of implementation to meet UNHCR's global reporting deadlines

By 15 February → Narrative reporting for the previous year of implementation

→ Project financial report (PFR) for the previous year of implementation

By the end of February → Verification of the partner's data and information by the operation

The rest of this sub-section outlines the reporting requirements and process for ending the project workplan upon completion of implementation.

End-results report

Partners share disaggregated actuals for the output indicators in the results plan, according to the agreed reporting frequency, as part of the end-of-project workplan reporting requirements.

Guidance surrounding indicator reporting by a partner is found in GET – Section 4.

End-narrative report

As part of project workplan completion, a partner submits a project workplan end-narrative report detailing the progress towards achieving project activities and performance quality. The end-narrative report highlights achievements, challenges, and consultations with forcibly displaced and stateless persons benefitting from the project. See reporting templates here.

> **SOFTWARE TIP: PROMS 13**
> The end-narrative reporting process is part of the end-PFR process. See PROMS Tips for more details.

End-financial report

UNHCR and its partners establish controls to mitigate risks and ensure proper use of funds. The partners submit an end-PFR demonstrating accurate expenditures against the financial plan under the project workplan. For end-financial reports for grant agreements, refer to GET – Section 2.

Any financial gains obtained by the partners, whether due to exchange rates or non-interest revenue [project-related insurance claims, income-generating activities and value-added tax (VAT)] are reported with the PFR.

The partners submit their interim PFR in the last quarter of the implementation year on the agreed date, as reflected in the project workplan, noting that all interim project financial reports are verified by UNHCR by the end of December. They therefore submit the interim PFR at the latest by 10 December.

The partners then submit their end-PFR in the following year, after completion of project implementation and liquidation, on the agreed date, as reflected in the project workplan. As UNHCR must verify all end-PFRs by the end of February of the following year, an appropriate deadline is agreed between each partner and the operation accordingly during the development of the project workplan. Local organizations may be able to provide their end-PFR by the end of January or early February, while international organizations may require longer due to additional clearance processes. A staggered approach to these deadlines is recommended in order to facilitate the UNHCR verification process.

The approval of the end-PFR is crucial to the year-end closure and audit process. The timely compliance with the deadlines is closely monitored by each bureau by using the "partnership financials" tab of the country financial report in the PowerBI Solution.

UNHCR end-verification

UNHCR completes the verification of information and data reported by a partner throughout the year, as detailed in GET – Section 4.

After the project workplan implementation ends, UNHCR conducts several verifications to apply timely project closure. These include the results manager's review and validation of the reported indicators by the end of January. In addition, the following is completed by the end of February, as mentioned above:

Programme reviews the partner's end-narrative report, providing feedback as applicable, and finalizes it

Programme completes the project performance verification via the PMC02 template before the project financial verification

Project control completes the project financial verification via the PMC03

Programme coordinates a physical verification exercise of all assets under the ownership and control of UNHCR (i.e. those appearing on UNHCR's asset list in Cloud ERP) that are on loan, through the right of use, to funded partners (see GET – Section 4 for more details)

As an outcome of the end-verifications, UNHCR provides feedback to the partner to allow for adjustments and re-programming, if applicable for partnerships continuing into the next year.

Partner feedback

A partner may provide feedback directly to the operation via the standard template available in PROMS. This is optional for the partner and does not affect project closure but supports the collective efforts to further relations between the operation and the partner. The feedback can be provided at any time after the completion of project implementation.

Furthermore, a third party, independent of UNHCR, may issue an annual perceptions survey. For example, InterAction collates, analyses and anonymizes feedback from UNHCR's partners globally and then shares the results transparently across UNHCR operations and partners.

Partnership framework agreement (PFA) final report

In the final year of the partnership framework agreement (PFA), the partner submits a final extended narrative report and does not need to submit a project workplan end-narrative report for that same year. This avoids unnecessary duplication of effort for the partner to produce two interlinked reports. The PFA final report provides a summary of the overall performance and results of the partnership and is the sole narrative reporting requirement for a PFA. The report includes all the components of the project workplan end-narrative report, while also addressing all variations and amendments to the original agreement, the participation of and accountability to forcibly displaced and stateless persons, the exit strategy, the coordination arrangements and the lessons learned. The report also briefly outlines the achievements related to localization, cost effectiveness, risk management and integrity. See **Final Partnership Report Template**.

Risk-based project audit process

3.3

In addition to the reporting by UNHCR and the partner, UNHCR relies on project audits for assurance. A project audit is an independent assessment conducted to provide assurance about whether the project's PFR is free from material misstatement and in accordance with the terms of the agreement. The audit also provides information concerning the capacity of the partner, including the strengths and weaknesses of their internal controls. The findings can then be used to strengthen project management, ultimately leading to improved results for displaced and stateless persons.

UNHCR uses a risk-based approach to determine which projects are selected for audit, based on financial value and other associated risks. Projects are audited by external audit firms that provide an audit certificate with a clear opinion on the project's financial report. According to UNHCR Financial Rules, the United Nations Board of Auditors (UN BoA) is mandated to audit UNHCR's overall funds and annual financial statements. The sections below provide additional guidance on the conduct of project audits.
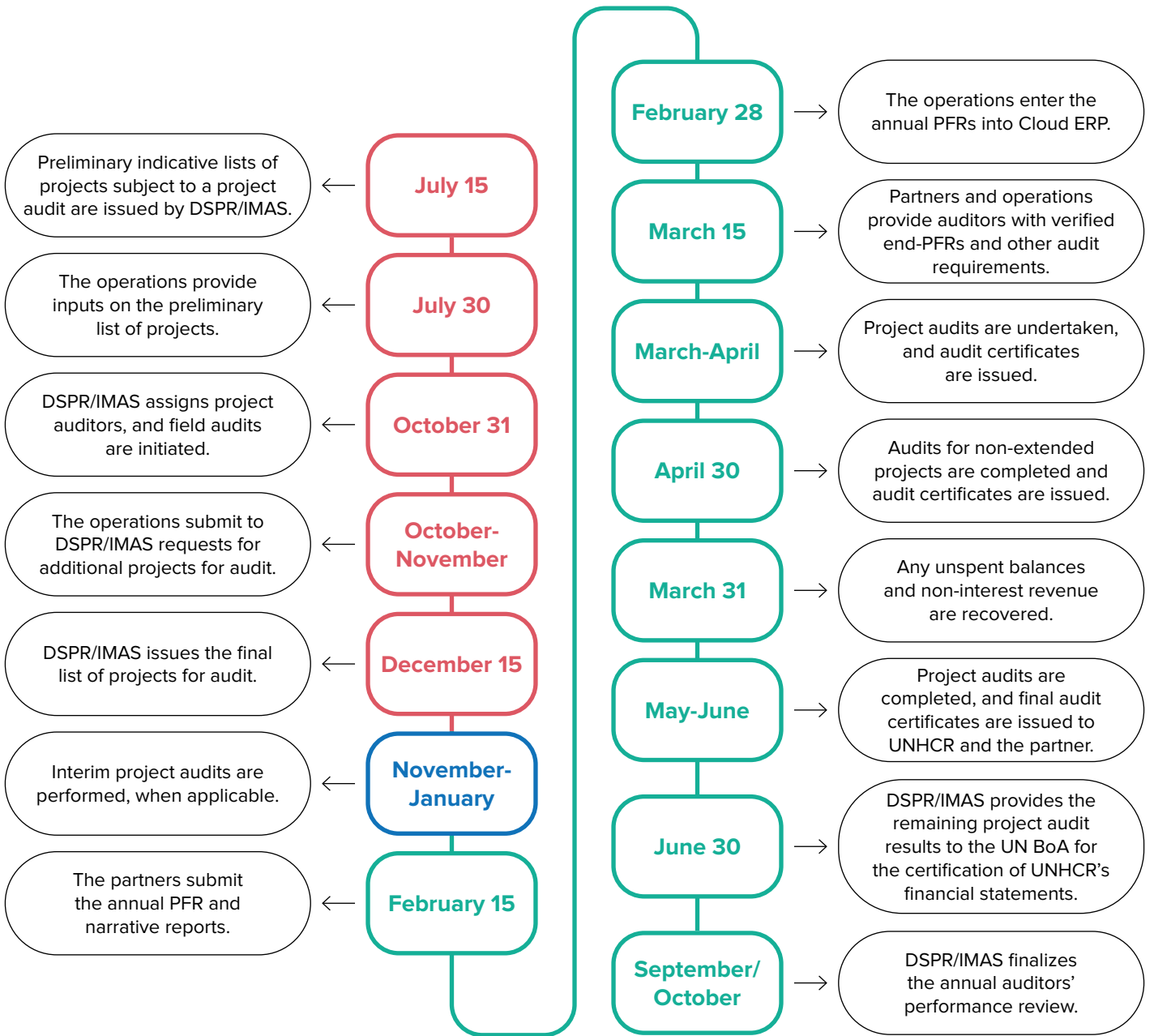
Timeline of the audit process

The project audit is usually undertaken after the completion of the annual implementation period and the submission of the project workplan end-PFR by the partner. However, in some exceptional cases, an audit and subsequent reviews may take place during the project implementation period, or up to six years after the completion of the project.

For the projects where the implementation and/or liquidation periods have been extended into the subsequent budget year, auditors may be requested to conduct an audit based on an interim PFR covering a significant portion of expenditures up until 31 December of the budget year under review.

If this audit results in a modified opinion, auditors are requested to verify the end-PFR when it is available. In case there are no major issues resulting from the audit of the interim PFR, the assurance obtained from the audit of the interim PFR is complemented by UNHCR's financial verification of the end-PFR.

UNHCR's compliance with the timely submission of project audit reports to the UN BoA is essential. The permissible period is very limited. The following schedule is respected:

Preliminary indicative lists of projects subject to a project audit are issued by DSPR/IMAS.	← **July 15**	
The operations provide inputs on the preliminary list of projects.	← **July 30**	
DSPR/IMAS assigns project auditors, and field audits are initiated.	← **October 31**	
The operations submit to DSPR/IMAS requests for additional projects for audit.	← **October-November**	
DSPR/IMAS issues the final list of projects for audit.	← **December 15**	
Interim project audits are performed, when applicable.	← **November-January**	
The partners submit the annual PFR and narrative reports.	← **February 15**	

February 28 →	The operations enter the annual PFRs into Cloud ERP.
March 15 →	Partners and operations provide auditors with verified end-PFRs and other audit requirements.
March-April →	Project audits are undertaken, and audit certificates are issued.
April 30 →	Audits for non-extended projects are completed and audit certificates are issued.
March 31 →	Any unspent balances and non-interest revenue are recovered.
May-June →	Project audits are completed, and final audit certificates are issued to UNHCR and the partner.
June 30 →	DSPR/IMAS provides the remaining project audit results to the UN BoA for the certification of UNHCR's financial statements.
September/October →	DSPR/IMAS finalizes the annual auditors' performance review.

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Project Closure

Project auditors

The Supply Management Service (SMS) of the Division of Emergency, Security and Supply (DESS) selects the project auditor through a procurement process and signs a statement of work for the specific annual audit work. Audits are conducted on project workplans, and the auditor is assigned based on factors such as price, availability for onsite audits, past performance, and rotation and retention considerations. The auditor must comply with audit terms of reference and remain independent. DSPR/IMAS oversees the audits, and the Director of DSPR approves major changes to the audit terms of reference.

During the audit, the auditor needs full cooperation and unhindered access to documentary evidence, sites, people and other necessary subjects from UNHCR and the partner. The operation is responsible for ensuring the auditor's access to required information and documents, which may include identification details of displaced and stateless persons.

The auditor conducts the audit efficiently and professionally, following the **international standards on quality control** for firms that perform audits and reviews of financial statements, and other assurance and related service engagements. UNHCR and its oversight bodies assess the auditor's performance, the quality of audit reports and compliance with contractual terms. DSPR/IMAS seeks feedback from the operation and the partner on the performance and quality of the audit fieldwork and assigned auditor.

UNHCR, the UN BoA, and, in some cases, the Office of Internal Oversight Services/Inter-Agency Standing Committee assess the level of credible, consistent, and high-quality assurance of work, as well as the performance of the project auditor, the audit reports and the compliance with contractual terms

Projects identified for project audit

Projects implemented by partners may be audited by a certified external auditor assigned by UNHCR. UNHCR or national auditors audit governmental partners according to local regulations. UN organizations follow the **UN Financial Regulations and Rules** for external and internal audits. UNHCR does not audit other UN organizations implementing its projects.

DSPR/IMAS identifies projects subject to audit using a risk-based methodology including project and context risks, financial plan, and audit costs. It consults with the operations and bureaus to determine which projects are audited annually considering the local risk contexts.

> **KEEP IN MIND**
> When a partner's own statutory auditor is the audit firm contracted by UNHCR for the same operation, DSPR/IMAS may give written approval to the partner and the relevant auditors that a single field audit of the partner be conducted, provided that the audit meets UNHCR's requirements for project audits and that UNHCR is provided with the audit reports and relevant documentation. Partners will inform UNHCR when the same auditor is appointed.

The operation is required to conduct project monitoring and verifications during the project implementation, as these due diligence requirements form an important component of operational management, and provide comprehensive assurance but are by no means a substitute for a project audit.

Project audit work and enquiries

An operation is responsible for facilitating the work of auditors and ensuring that audit assignments are carried out in an ethical and professional manner. The project control function oversees planning and communication with partners and auditors. The project auditors use PROMS to request documentation and communicate with partners.

> **SOFTWARE TIP: PROMS 16**
> The audit enquiry for information process utilizes the "Mail" module. See **PROMS Tips** for more details.

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Project Closure

The project auditors conduct an efficient audit and provide briefings to the operation and partner. They communicate directly with partners outlining the audit schedule, requirements, and deadlines.

Audit certificate

The project auditor submits an audit certificate, including a project-specific audit report with an opinion, a management letter, and an internal control questionnaire (ICQ), if applicable. The audit certificate consists of the following:

- A project audit report with a clear audit opinion on the end-PFR for each project, according to the most recent international standards on auditing and applicable formats.
- A management letter reporting on matters, including the partner's compliance with the PFA and project workplan.
- An internal control questionnaire (ICQ) to assess the level of internal control systems maintained by the partner. The ICQ covers various control areas such as cash management, procurement, sub-contracting, personnel, data protection and information security, managing misconduct, financial and budgetary matters, and compliance with other terms of the agreement. For a partner assessed as low/medium risk with an unmodified audit opinion from the preceding audit process, the ICQ is not reassessed for three years starting from the date of the recent ICQ. In case of a modified audit opinion (qualified, adverse, disclaimer) or a preceding ICQ assessed as high/significant risk, the ICQ is required. Moreover, the partner or operation may request that an ICQ be conducted for risk-related reasons, such as the need for an independent assessment of improvements implemented by the partner.

The project auditor is expected to present an audit report aligned with the standard templates designed by UNHCR. These are available via the **United Nations Partner Portal (UNPP)**.

The partner reviews the draft report and can submit comments within a set period of up to seven days, which the auditor considers and addresses in the final report. The operation is also requested to comment on the draft report before the final

audit certificate is issued. The final audit certificate is issued to UNHCR and the partner within 15 days of completing the field audit. The audit reports are confidential and are not shared with external entities. Starting in 2022, audit certificates are accessible to UNHCR in the UNPP.

> **SOFTWARE TIP: PROMS 17**
> The audit report review process utilizes the "Document" and "Workflow" modules. See **PROMS Tips** for more details.

The operation analyses the audit certificates before accepting them. The reports specify reasons for modification and quantify any financial findings requiring refunds from partners. Significant observations indicating possible misconduct such as fraud and corruption are immediately referred by the representative or director to the IGO, the DSPR/IMAS focal point, the regional controller and/or the senior resource manager in headquarters, as appropriate and based on the Strategic Framework for the Prevention of Fraud and Corruption. UNHCR may share partner audit reports with other UN organizations and donors, but partners may not share the reports with third parties without written consent from DSPR/IMAS and the project auditor.

Audit recommendations and follow-up

The operation and partner take remedial measures to timely address any observations or recommendations. UNHCR may request a refund from partners for ineligible expenditures identified by external or internal auditors. The operation analyses the audit certificates to determine the amount to be recovered. If the operation agrees with the partner's justification and the refund amounts assessed by auditors are deemed eligible, the bureau director is consulted for approval. If the audit results in a modified opinion, DSPR/IMAS approval is required.

Project control is responsible for extracting the audit recommendations from the UNPP audit module and sharing them with the partner via PROMS for follow-up on the required actions.

gages audit firms for specific reviews and advisory services. DSPR/IMAS monitors remedial actions by operations and partners.

Special audits and other advisory services

DSPR/IMAS works with oversight bodies to review allegations of possible fraud and misconduct. It en-

Elie Nsala Tshikuma, 23, is a refugee from the Democratic Republic of the Congo and an active member of the Refugee Coalition for Climate Action (RCCA) in the Tongogara camp, Zimbabwe. The RCCA organises clean-up and tree-planting initiatives in the camp and raises awareness on climate change.

Credit photo: © UNHCR/Hélène Caux
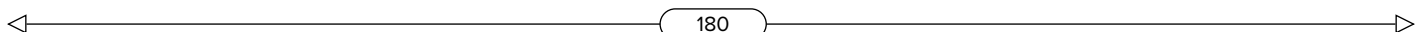
Project closure

3.4

The purpose of project closure is to achieve the timely closure of UNHCR accounts and the preparation of financial statements. Project workplans are closed via PROMS. Under exceptional circumstances, a project workplan may be extended into the following year (see <u>GET – Section 4</u>). The term "implementation period" refers to the period covered by the project workplan and sets out the effective start date of implementation and the completion date of implementation of activities. In most projects, the implementation period is one year, from January 1 to December 31. The project workplan closure includes the following:

- The partner delivers all goods and services before 31 December, unless an extension has been approved.
- The partner submits the end-reports, which are in line with the differing deadlines, documents and/or system, as agreed upon and stipulated within the project workplan.
- UNHCR verifies the partner's end-report, which includes at least the end-project performance verification (PMC02), the validated results against indicators and the end-project financial verification (PMC03).
- In case the partner is subject to audit, the auditor submits the project audit report and project control confirms the resolution of audit observations and recommendations.
- The partner returns any unspent balances, audit recoveries and non-interest revenue in relation to the previous year.

Return of unspent balances and non-interest revenue

The liquidation period refers to the period commencing on the completion date of implementation or the completion date of any extension (see <u>GET – Section 4</u>) and continues for 30 days subsequently (or as otherwise specified).

During the liquidation period, the partner may continue to settle financial commitments that were entered into and ended before the completion date of implementation. No new financial commitment or implementation of activities is undertaken during the liquidation period. Any such commitments or activities are not charged to the project.

Following the contract's liquidation, the partner is requested via PROMS to return to UNHCR any unspent balances and non-interest revenue by 31 March of the year following implementation, unless exceptional extensions have been approved (e.g. if funds have not been successfully recovered and the operation is actively seeking a solution). The representative or director may have authorized earlier in the year that the partner utilized the non-interest revenue towards activities that are consistent with the goals of the partnership. Unrecovered amounts are deducted from the subsequent instalment payment before the end of December of the following implementation year. The partner reports on both the reduced instalment amount (UNHCR funds) and the amount deducted as the partner's repayment.

The most senior member of project control submits an analysis for outstanding amounts not recovered from partners, including audit recommendations and justifications, to DSPR/IMAS by 31 December following the implementation year. This allows for the establishment of audit receivables. The operation must make every effort to secure refunds for the outstanding receivables. If these efforts are unsuccessful, the representative or director follows the procedure for the submission of requests for write-off of monetary assets.

Evaluations

Aligned with the Policy for Evaluation in UNHCR, where evaluations of specific partnerships are re-quired, and as stipulated under donor agreements, the programme function is responsible for ensuring that the evaluations are planned, procured, effectively managed and delivered. Where evaluations led by the UNHCR Evaluation Office include assessing partner implementation, full access to partners, their data and information is provided. UNHCR discusses conclusions and lessons learned from evaluations with the partners for adjustments and future improvement.

Recordkeeping

The operation is required to retain records linked to the partnership management for audit purposes for a minimum of six years following the end of the project.

Yahya (right), a refugee from Yemen, works in a hotel in Kos, Greece. His colleague Olia (left), from Bulgaria, makes sure he feels part of the team. UNHCR organises job fairs within the camps to connect refugees with potential employers.

Credit photo: © UNHCR/Socrates Baltagiannis

SHOW - Section 4
External Reporting

Nigerian refugee Jamilla Oumaru, (left), and her colleagues transfer peanuts into an artisanal oven at the women's collective building in Garin Kaka, a UNHCR-supported "opportunity village" in Niger. Jamilla leads a collective of 20 refugee and local women, who work together to produce peanut oil.

Credit photo: © UNHCR/Colin Delfosse

UNHCR
The UN Refugee Agency

Purpose of external reporting

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4.1

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External reporting has two main purposes in UNHCR. First, it enables the organization to maintain confidence and support for its operations by reporting on the implementation and impact of its activities to its governance bodies, donors, humanitarian and development organizations, the general public and forcibly displaced and stateless persons. Second, it ensures credibility and accountability by demonstrating how UNHCR's strategy succeeded or identifies pitfalls that need to be addressed.

Key considerations:

- Quality reporting is essential for maintaining credibility with stakeholders such as forcibly displaced and stateless persons, donors, partners and governments.
- UNHCR uses evidence-based reporting to inform strategic decisions and programmatic actions and to demonstrate accountability for results.
- Timely and accurate reporting enables UNHCR to make necessary adjustments to strategic planning, resource allocation and future programme design.

A female student attends the middle school of the Dasht-e-Essa Khan village in Afghanistan. UNHCR and partners have expanded the school to serve the growing needs of the community.

Credit photo: © UNHCR/Oxygen Empire Media Production

UNHCR global reporting

4.2

UNHCR's internal reporting is used to prepare various external reports, including the Global Report, the Global Appeal and reports on funding. Operations are expected to provide regular and customized reporting, including on donor funding.

The Global Report

The Global Report is UNHCR's flagship report, which highlights the year's achievements and presents the work carried out by UNHCR to protect and improve the lives of forcibly displaced and stateless persons. It also presents challenges faced by the organization and its partners, in responding to multiple life-threatening crises and ever-growing humanitarian needs.

Each year, the operations' Annual Results Reports are used to prepare a consolidated global overview of the organization's performance, including regional, situational and operational reporting for the year. This process is led by the Division of Strategic Planning and Results (DSPR) and the Division of External Relations (DER), which jointly prepare UNHCR's Global Report, releasing it in June of each year, and making it available on **Global Focus**. Further, the two divisions jointly present the report at the Standing Committee in June or July of each year.

The Global Report is primarily based on the information available in COMPASS and the Results Data Portal, and includes information on populations, budgets, results data and narratives. The content in the report requires the global analysis of results and challenges at the core area levels, and it resembles the previous Global Report publications in form and length.