
**Executive Committee of the
High Commissioner's Programme**

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Strategic partnerships including coordination

Summary

This paper reviews key developments in strategic partnerships since the last report of the seventy-seventh meeting of the Standing Committee in March 2020. It provides examples of diverse, inclusive and strategic partnerships that UNHCR is pursuing. It highlights the importance of partnerships in implementing the Global Compact on Refugees and discusses UNHCR's ongoing engagement in various inter-agency processes.

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I. Introduction

1. In accordance with the High Commissioner's strategic directions (2017-2021) and in line with the spirit of the Global Compact on Refugees (GCR), UNHCR strengthened and diversified its partnerships with local organizations and first responders, development and peace-building actors, and international financial institutions. The coronavirus disease (COVID-19) global public health emergency prompted UNHCR to leverage partnerships with the aim of decreasing the negative impact of the pandemic on refugees, internally displaced persons (IDPs) and stateless persons. New partnership agreements were signed with the World Health Organization (WHO), the International Federation of Red Cross and Red Crescent Societies (IFRC), the United Nations Children's Fund (UNICEF), the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), Plan International, HIAS, the International Disability Alliance and the Special Olympics. Furthermore, new partnerships were pursued with faith-based actors and academia, including the University of Essex in the United Kingdom of Great Britain and Northern Ireland, the University of New South Wales in Australia, and the [Global Academic Interdisciplinary Network \(GAIN\)](#).

II. Strategic partnerships

A. Coordination within the United Nations and with other key partners

1. Humanitarian coordination

2. The outbreak of the COVID-19 pandemic prompted the Inter-Agency Standing Committee (IASC) to activate the IASC system-wide scale-up protocols adapted to respond to COVID-19. Subsequently, the COVID-19 Global Humanitarian Response Plan (GHRP) was launched in March 2020. UNHCR ensured that the plan included a specific strategic objective focusing on refugees and other persons of concern. The GHRP was developed on the basis of existing coordination mechanisms. At the country level, UNHCR coordinated the appeal process in 37 countries with existing refugee response plans, while the Office for the Coordination of Humanitarian Affairs (OCHA) coordinated the appeals in the 25 countries with existing humanitarian response plans. UNHCR also supported the development of 18 IASC guidance documents and messages, outlining key protection concerns.

3. UNHCR contributed to the work of the various IASC bodies and continued to co-lead the IASC results group 2 on accountability and inclusion. In an effort to ensure that protection remains central to the IASC, the Office proposed to elevate protection matters across all IASC structures in 2021 and beyond. To further support the localization agenda, UNHCR became co-chair of the subgroup on localization, which developed draft guidance on the meaningful participation of national non-governmental organizations (NGOs) and community-based organizations. To enhance localization, UNHCR and IFRC signed a memorandum of understanding (MOU) aimed at building the capacity of local Red Cross and Red Crescent societies and enhancing collaboration in emergency response, preparedness, localization and resilience-building.

4. In mid-March 2020, UNHCR established weekly virtual consultations with NGO partners on preparedness and response to COVID-19. Co-organized with the International Council of Voluntary Agencies, the consultations created a space for regular dialogue between UNHCR and NGOs on the COVID-19 response. Due to the pandemic, the annual global NGO consultations were organized virtually in September 2020. Exchanges among the participants, representing over 100 organizations, including international and national NGOs, refugee-led organizations (RLOs) and faith-based organizations from 49 countries, focused on responding to pandemics.

The recommendations adopted were presented at the seventy-first session of the Executive Committee of the High Commissioner's Programme (ExCom) and informed the High Commissioner's Dialogue on Protection Challenges.

5. To allow for more strategic and meaningful interaction with refugee-led organizations, UNHCR mapped existing RLOs and dedicated the UNHCR NGO Innovation Award for 2020 to RLOs. From over 400 nominations received, seven [winners](#) were selected. Similarly, in recognition of the unique role that faith-based actors play, UNHCR stepped up its engagement with this important group, focusing on: localization, interfaith campaigns, advocacy and protection, and revitalized dialogue.

6. According to provisional expenditure figures from 2020, UNHCR disbursed approximately \$1.26 billion to 908 national and international NGOs. Of the \$1.26 billion, some \$802 million was provided to 954 local and national responders. This means UNHCR exceeded its "grand bargain" commitment by providing 28 per cent of its programme expenditures through local and national responders.

2. Collaboration with United Nations and development partners

7. New partnership agreements were formalized in 2020 with UNICEF, UN Women and WHO. The MOU with WHO is accompanied by operational guidance to facilitate country-level engagement. In line with the GCR, the MOU includes support for national ministries of health to promote the inclusion of refugees in national health systems and greater engagement in communicable disease risk assessments at the onset of large refugee emergencies. UNHCR also participated in inter-agency discussions on vaccines and the "humanitarian buffer"¹, led by Gavi (the Vaccine Alliance), advocating the inclusion of all refugees and stateless people.

8. In February 2020, UNHCR embarked on an ambitious "[Blueprint for joint action for refugee children](#)," building on UNHCR's protection expertise and UNICEF's strengths in development. The three key areas of focus are child protection, education, and water, sanitation and hygiene (WASH). An initial cohort of 11 countries hosting 20 per cent of the world's refugee children piloted this approach in 2020. The goal is to strengthen national service delivery to support the transition from humanitarian assistance to the inclusion of refugees in development programmes and budgets. The blueprint directly contributes to the United Nations reform by modelling and scaling efficiencies achieved through streamlining processes.

9. UNHCR and UN Women also intensified and formalized ongoing cooperation at the field level, marked by the signing of a first global [joint letter](#). Under the letter, both organizations commit to working together in a number of key strategic areas, such as joint leadership of gender hubs in emergencies and regional collaboration to advance gender equality. In this endeavour, UN Women's normative expertise and coordination role is recognized, as is UNHCR's larger field presence and efforts to enhance gender equality through its age- gender- and diversity-sensitive programming.

10. In 2020, UNHCR and the World Food Programme (WFP) agreed to jointly assess and plan for humanitarian responses, while increasing collaboration to support longer-term programming on food security in support of a "[triple nexus](#)" approach. This includes the establishment of a joint team to support both UNHCR and WFP country offices to operationalize these commitments. In terms of cash collaboration, UNICEF, UNHCR, OCHA and WFP are committed to a common cash approach and continue to pursue common cash programming, inter-operability and joint procurement. Through the implementation of "[Guidance for collaborative procurement for humanitarian cash transfers](#)", UNHCR and WFP harmonized their approach significantly, resulting in over 20 countries implementing common

¹ Under COVID-19 Vaccines Global Access (COVAX), the humanitarian buffer provides that around 5 per cent of the total number of available doses be kept aside to build a stockpile to help with acute outbreaks and to support humanitarian organizations, for example to vaccinate refugees who may not otherwise have access.

cash transfer mechanisms. UNHCR and WFP also launched joint pilot projects on systems interoperability, access to biometrics and joint post-distribution monitoring.

11. UNHCR and the United Nations Development Programme (UNDP) continue to collaborate on the rule of law and local governance, peacebuilding, and livelihoods, while work with the International Labour Organization is focused on legislative and policy frameworks on employment and livelihoods for persons of concern. Under the MOU with the United Nations Human Settlements Programme (UN-Habitat) (signed in 2019), a joint workplan was developed, and initial discussions were held on stronger collaboration, building on UN Habitat's normative expertise and the "[New urban agenda](#)", which represents a shared vision for a better and more sustainable future.

12. Four new projects were also signed with the the United Nations Peacebuilding Fund in Burkina Faso, the Democratic Republic of the Congo, the Sudan and the north of Central America. UNHCR also signed an MOU with the Stockholm International Peace Research Institute to establish collaboration and facilitate research focused on the root causes of forced displacement and conditions of return, within the framework of the GCR. Under the IASC umbrella, UNHCR and WHO developed IASC "[Light guidance on collective outcomes](#)", released in June 2020 and focused on cross-pillar collaboration. These initiatives are part of UNHCR's commitment to the United Nations "sustaining peace" agenda and are examples of innovative collaboration across the humanitarian-development-peace nexus.

3. Partnerships with international financial institutions

13. Partnership with the World Bank Group continued to thrive through cooperation on policy and programme development; data, evidence and analytics; knowledge management; and human resource development. By 30 June 2020, \$1.85 billion under the World Bank's International Development Association (IDA18) regional sub-window for refugees and host communities had been allocated to 14 eligible countries in Africa and Asia, with 35 projects approved. As part of the IDA19 policy package for fragility, conflict and violence, a financial allocation of \$2.2 billion was finalized under the window for host communities and refugees (WHR). Of this amount, and in response to the COVID-19 crisis, the World Bank Group committed to provide WHR-eligible countries with up to \$1 billion in grant terms during its fiscal year 21 (1 July 2020 to 30 June 2021). UNHCR also revitalized its engagement with regional multilateral development banks, including the African Development Bank, the Asian Development Bank, the Inter-American Development Bank and the Islamic Development Bank. In June 2020, the Board of Directors of the African Development Bank approved a \$20.5 million COVID-19 response project for the Sahel region in support of the primary health response and community resilience for vulnerable communities, including refugees and IDPs, in Burkina Faso, Chad, Mali, Mauritania and Niger. UNHCR and the Executive Secretariat of the G5 Sahel framework² are implementing entities for this initiative.

4. Collaboration with sports organizations

14. Despite the significant challenges related to COVID-19 and the postponement of the 2020 Tokyo Olympics, UNHCR continued to work with the International Olympic Committee and the International Paralympic Committee to provide support to refugee athletes and para-athletes. The aim is to offer refugees access to sports and provide a platform for refugees to tell their stories and achieve their aim of competing globally. UNHCR also signed an MOU with Special Olympics International to enhance sporting opportunities and assist those with intellectual impairments. In addition, UNHCR developed a partnership with the [International Platform on](#)

² G5 Sahel refers to an institutional framework for regional cooperation in development policies and security matters in West Africa. The five Sahel countries involved are: Burkina Faso, Chad, Mali, Mauritania and Niger.

[Sport and Development](#), creating a dedicated section on their practitioners' platform devoted to refugees and sport.

15. In partnership with the Education Above All Foundation and the Supreme Committee for Delivery and Legacy of Qatar's 2022 Generation Amazing programme, UNHCR developed a "sport for protection" programme which allows refugee youth and teachers to become facilitators of protective and developmental sports activities that contribute to inclusion, social cohesion and well-being for primary school-aged refugee and host community children. In partnership with the Olympic Refugee Foundation, UNHCR also provided additional sports opportunities for Venezuelans and host communities in Colombia.

16. UNHCR contributed to the wider United Nations system's work on sport for development through the advocacy brief "[Recovering better: sport for development and peace: reopening, recovery and resilience post-COVID-19](#)". The brief aims to provide States and the sporting world with the information needed to approach reopening, recovery, resilience and transformation in a collaborative way.

B. The United Nations development system reform

17. UNHCR's regionalization process enabled active engagement in the roll-out of the United Nations development system reform at the regional level, including in the new regional collaborative platforms, with UNHCR co-chairing issue-based coalitions on human mobility, displacement and resilience in several regions. UNHCR also adapted itself to ensure alignment with the United Nations country-level management and accountability framework, including linkages to performance appraisal of its country representatives. The Office continues to put forward some of its best talent for the Resident Coordinator (RC) pool and to participate in United Nations leadership development. Financially, UNHCR supported the 2020 activities of the RC system with \$2.5 million, doubling its previous contribution.

18. UNHCR also supported the [United Nations framework for the immediate socioeconomic response to COVID-19](#) through guidance to RCs on how to include forcibly displaced and stateless people in the socioeconomic impact assessments. As no specific funding window was created under the new Multi-partner Trust Fund for refugees and migrants, the inclusion of refugees in several response plans was a challenge. To help United Nations country teams and governments identify the needs of refugees and other displaced people, the [World Bank-UNHCR Joint Data Center on Forced Displacement](#) funded the collection of primary data. This was done through household and phone surveys on the socioeconomic impact of COVID-19 carried out in Chad, Djibouti, Ethiopia, Kenya, the Niger, Rwanda and Uganda.

19. At the global level, UNHCR continues to progressively incorporate relevant elements of the quadrennial comprehensive policy review within its operations. During the year, UNHCR participated in the finalization of the companion package to the [United Nations Sustainable Development Cooperation Framework \(UNSDCF\) Guidance](#), which now encourages United Nations country teams to include refugees, IDPs and stateless people in common country assessments. UNHCR also issued guidance to all staff on how to ensure programme alignment with the UNSDCF and how country offices can participate in the UNSDCF process. Furthermore, UNHCR supports the United Nations development system-related [funding compact](#), which aims to increase the quantity and the quality of development funding in return for greater effectiveness, transparency and accountability. UNHCR reports against the funding compact's commitments to the sustainable development goals (SDG) through the United Nations Development Coordination Office, as described in the annex.

III. Coordination

A. Refugee response

20. The coordination of international protection, assistance and solutions is central to UNHCR's refugee mandate. Following an independent review of the refugee coordination model in 2019, UNHCR launched a new learning programme and emergency roster³. New guidance for the refugee coordination model underscores the need to ensure that partners, including in the United Nations, are able to take on lead roles in the response. Support to national coordination efforts and the link between the emergency response and longer-term inclusion objectives, in line with the GCR, is also underscored. A more flexible refugee coordination model, which emphasizes the multi-stakeholder approach foreseen in the GCR, is able to provide a more efficient, effective and rapid response to refugee situations. It is also the key for supporting host governments and giving a central role to refugees as well as local actors and civil society.

21. UNHCR continues to lead inter-agency coordination and planning through the regional refugee response plans (RRP) for large-scale and complex refugee situations. In 2020, the seven RRP's covered the inter-agency response in 37 refugee-hosting countries. These plans include the responses to the refugee situations related to the crises in Burundi, the Democratic Republic of the Congo, Nigeria and South Sudan, as well as the regional refugee resilience plan in response to the Syria crisis (co-led with UNDP) and the regional refugee and migrant response plan for refugees and migrants from Venezuela (Bolivarian Republic of) (co-led with the International Organization for Migration (IOM)). In addition, UNHCR and IOM co-led the joint response plan for the Rohingya humanitarian crisis in Bangladesh. These different plans mobilized some 600 partners who collectively appealed for \$11 billion to respond to the protection and assistance needs of 13 million refugees and to support some 12.5 million people from host communities. Some \$4.2 billion was mobilized through the RRP's for the response to these large-scale refugee situations.

22. Through the RRP's, UNHCR and partners addressed a wide spectrum of needs, from the most urgent humanitarian needs to development, socioeconomic and COVID-19 health-related needs. In addition, UNHCR and partners worked together to mainstream disability issues and advocate environmental initiatives, in line with UNHCR's strategy on climate change and energy. Where appropriate, these appeals were distilled at the country level to form an integrated yet distinct part of the inter-agency humanitarian response plans led by OCHA. In 2020, UNHCR participated in 23 out of 25 humanitarian response plans, of which 12 had refugee chapters.

B. Internal displacement

23. Following the release of UNHCR's policy on internal displacement, UNHCR worked to reposition its engagement in IDP situations with the aim of being more predictable and decisive. In particular, it strengthened its cluster lead role in the three interlinked clusters of protection, shelter, and camp coordination and camp management (CCCM).

24. The global protection cluster (GPC) continued to work in close collaboration with UNICEF, the United Nations Population Fund, the United Nations Mine Action Service and the Norwegian Refugee Council (NRC) to strengthen global action and the provision of direct support to field clusters and partners to ensure effective cluster leadership. The GPC and its

³ Staff who have successfully completed the inter-agency learning programme can now be deployed to emergency situations to assist country teams with the inclusion of refugees in inter-agency plans, such as humanitarian response plans and the UNSDCF.

network of over 1,000 protection actors continued to deliver life-saving services to people around the world and help them access their rights and find safety from violence, abuse and exploitation. UNHCR led 25 of the 29 activated country-level protection clusters or sectors. Of these, 16 were co-facilitated by international NGOs, including the Danish Refugee Council, NRC and the International Rescue Committee. Following an internal review of its governance arrangements, the GPC elected a new strategic advisory group, which is now co-led by an international NGO and composed of United Nations entities, NGOs, local actors and development partners. In February 2020, the GPC launched a new field-oriented [strategic framework for 2020 to 2024](#), setting out commitments and areas of focus for the next five years. The annual global protection forum was held virtually over several weeks and brought together 2,500 field partners, field coordinators, experts and donors. In 26 online events, the discussions covered contemporary protection challenges and how to mobilize attention around decreasing levels of funding for protection services.

25. UNHCR and IFRC continued to co-lead the global shelter cluster. UNHCR led 16 shelter clusters of the 30 shelter clusters and 19 of the 37 other types of shelter coordination mechanisms, providing shelter and non-food items to over 8 million people through 546 partners. The total budget for these requirements was \$1,564 million, of which 41 per cent was raised. During 2020, the cluster launched rental market guidance, updated its coordination toolkit and delivered its annual meeting online with 53 events, including thematic sessions, country cluster briefings and regional events with over 1,000 participants. The cluster also established a dedicated webpage and dashboard with [COVID-19 shelter guidance](#).

26. The global CCCM cluster, co-led by UNHCR and IOM, supported 23 country-level clusters and cluster-like structures in 2020, with UNHCR leading or co-leading 19 of them. UNHCR internally undertook a deep-dive exercise to critically examine its CCCM response and developed a roadmap to revamp its leadership role, in line with the global CCCM strategy. The cluster established a global working group on connectivity and clean energy, and provided cluster coordination and technical trainings delivered in multiple languages to 228 individuals from United Nations entities, civil society organizations, NGOs and local authorities in 19 countries. Due to COVID-19-related movement restrictions, most of the trainings were delivered virtually, including the annual meeting of the cluster which gathered more than 500 participants.

Annex

Funding compact: UNHCR contributions to the United Nations Sustainable Development Group (UNSDG) commitments as of end December 2020		
Commitment	Indicator	UNHCR Inputs
To increase collaboration on joint and independent system-wide evaluation (ISWE) products to improve UN support on the ground	% of UNSDG evaluation offices (EO) engaging in joint or ISWE; Baseline[1] (2018): 10/35 or 29% of EOs have engaged in joint evaluations; Target (2021): 75% of EOs will have engaged in a joint evaluation; Baseline (2018): 7/35 or 20% have engaged in an ISWE product; Target (2021): 50% of EOs will have engaged in at least one ISWE	UNHCR's Head of Evaluation is Vice-Chair of the UN Evaluation Group (UNEG). In 2020, UNHCR is involved 3 joint evaluations (response to Cyclone Idai in Mozambique, Gender, Blue Print) and engaging in one ISWE (COVID-19). The UN Evaluation Group Secretariat can provide the numbers for all UN entities overall.
To strengthen the clarity of entity-specific strategic plans and integrated results and resource frameworks and their annual reporting on results against expenditures	Fraction of UNSDG entities that in their respective governing bodies held structured dialogues in the past year on how to finance the development results agreed in the new strategic planning cycle; Baseline (2017): 17/27 or 62%; Target (2021): 100%	UNHCR holds 3 Standing Committee meetings (March, June, September) prior to its annual Executive Committee session in October. All these three occasions present an opportunity to discuss funding and budget issues with Member States. UNHCR is currently renewing its planning, budgeting and reporting mechanisms to enhance the focus on impact and strengthen its commitment to results-based management. Member States engaged in related discussions during informal consultative meetings in November 2019 and July 2020. As of 2022, the organization intends to plan on the basis of a new simplified Global Results Framework, better aligned with the Sustainable Development Goals (SDGs) and the Global Compact on Refugees (GCR), and a streamlined and logical results chain, consistent with UN concepts and practice. Impact and outcome areas will structure the programme and the budget, facilitating annual reporting on results against expenditures. The new approach has been designed to facilitate a combined analysis of budget, expenditure, results and related indicators and population data. A staggered move to multi-year planning, also starting in 2022, will further support this shift towards longer-term solutions (results) and a better alignment with national and UN processes.

To strengthen entity and system-wide transparency and reporting, linking resources to SDG results	Fraction of UN Development System (UNDS) entities individually submitting financial data to the Chief Executives Board for Coordination (CEB); Baseline (2017): 27/39 or 69%; Target (2021): 100%	UNHCR reported financial data for 2019 within the 2020 CEB financial collection exercise.
	Fraction of UNDS entities publishing data as per the highest international transparency standards	UNHCR regularly publishes budgetary, contribution, results and other data in line with the International Aid Transparency Initiative (IATI).
	Fraction of UNDS entities with ongoing activities at country-level that report expenditures disaggregated by country to the CEB; Baseline (2017): 18/39 or 46%; Target (2021): 100%	UNHCR reported expenses by location for 2019 within the 2020 CEB financial collection exercise. Geographical locations under which financial information can be reported include country level reporting.
	Fraction of UNDS entities that report on expenditures disaggregated by SDG; Baseline (2017): 6/29 entities or 20%; Target (2021): 100%	For the first time, UNHCR reported expenditure for 2019 by SDG within the 2020 CEB financial collection exercise.
To improve the quality and utility of UNDAF evaluations	% of United Nations Development Assistance Framework (UNDAF) evaluation reports with good or excellent rating on methodology used; Baseline (2016): 10/36 or 28%; Target (2021): 75%	UNHCR is supporting the development of updated UN Cooperation Framework (UNCF) evaluation guidance. There is no agreed methodology on how to measure quality. This will be an important task of the new ISWE unit in the Secretary-General's office and United Nations Development Coordination Office (DCO).
	% of UNDAF evaluations that contain all of the following: actionable recommendations, with a clear target audience and timeframe for implementation, and a management response; Baseline (2016): 10/36 or 28% (23/62 for	13 UNDAF evaluations were completed and published in 2019 and 2 so far in 2020. UNDP has been in the lead. As above, there is no formal global/regional review mechanism (methodology and source) to monitor and report on evaluation quality issues.

	management response); Target (2021): 100%	
To increase accessibility of corporate evaluations and of internal audit reports, within the disclosure provisions and policies set by governing bodies at the time of report issuance	% of UNDS entities authorized within disclosure provisions and policies who have made their corporate evaluations available on the UNEG website; Baseline (2018): 10/48, or 21%; Target (2019): 100%	UNHCR's evaluation policy (para 39) requires public disclosure of evaluation reports and management responses. 100% of corporate evaluations (averaging 10/year) completed by UNHCR are published on the UNEG webpage.
	% of inter-agency pooled funds posting evaluation reports on the UNEG webpage baseline; Baseline (2018): 0%; Target (2019): 100%	In 2020, an ISWE of the COVID-19 Multi-Partner Trust Fund (MPTF) is underway and will be published on the UNEG webpage.
To increase visibility of results from contributors of voluntary core resources, pooled and thematic funds and for programme country contributions	Specific mention of voluntary core fund contributors pooled and thematic fund contributors, and programme country contributions in UNCT annual results reporting and entity specific country and global reporting (Y/N); Baseline (2018): n/a; Target (2020): Y	YES: UNHCR produces an annual report with dedicated sections for various incomes. See: reporting.unhcr.org
To implement the Secretary-General's goals on operational consolidation for efficiency gains	% of UNSDG entities that report to their respective governing bodies on efficiency gains; Baseline (2018): 12/29 or 41%; Target (2021): 100%	UNHCR organized two informal consultative meetings dedicated to the efficiency issue in May and November 2019.
	% of UNSDG entities that have signed the High-Level Framework on Mutual Recognition; Baseline (2017): 11/39 or 28%; Target (2021): 100%	UNHCR signed the Framework in November 2019.

To fully implement and report on approved cost-recovery policies and rates	Fraction of UNDS entities that report annually on the implementation of their approved cost recovery policies and rates to their respective governing body; Baseline (2017): 15/29 or 51%; Target (2021): 100%	UNHCR changed its cost recovery policy as of 1 January 2020 (lowered from 7% to 6.5%). A briefing took place in November 2019 to inform member States of the change.
In consultation with respective governing bodies as appropriate, to improve comparability of cost classifications and definitions and enable greater transparency across time and between UNSDG entities	UNSDG development of a system-wide approach on cost definitions and classifications (Y/N); Baseline (2018): n/a; Target (2021): Y	<p>YES: A UN data cube standard has been approved by the UNSDG and the High-Level Committee on Management (HLCM), comprising different standards, to enable UN entities to generate comparable annual financial statistics. One of the standards under the UN Cube, the “UN Function” standard establishes 4 functions for UN entities:</p> <ul style="list-style-type: none"> • Development Assistance • Humanitarian Assistance • Peace Operations, Global Agenda and • Specialized Assistance. <p>For each function a definition is provided, along with the definition of operating costs.</p> <p>UNHCR has already reported financial data based on the new standard and its common definitions for both financial year 2018 and 2019, in the context of the annual CEB collection exercise. Additionally, UNHCR is contributing inputs to the Finance and Budget Network (FBN) working group on harmonization of costs definitions and classifications and cost recovery towards achieving a system-wide definition for the different cost categories.</p>