

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

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UNHCR financial regulations and rules

Summary

Pursuant to the decision of Executive Committee of the Programme of the United Nations High Commissioner for Refugees (ExCom) to seek the approval of the United Nations General Assembly to grant the United Nations High Commissioner for Refugees (UNHCR) the authority to develop and promulgate its own financial regulations, this paper provides an update on the progress of establishing these and presents a proposed draft of the financial regulations and rules in the annex.

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I. Introduction

1. At its seventy-second plenary session, held from 4 to 8 October 2021, ExCom endorsed UNHCR's proposal to seek the approval of the United Nations General Assembly to grant the Office the authority to develop and promulgate its own financial regulations ([A/AC.96/1220](#), Decision C).
2. This paper outlines the process for UNHCR to develop its own financial regulations and provides an update on the actions taken by the organization to seek the approval of the General Assembly, since the proposal was presented to the eighty-second meeting of the Standing Committee in September 2021 ([EC/72/SC/CRP.22](#)).
3. The paper also provides information on the progress in drafting the new financial regulations. Pending the decision of the General Assembly, UNHCR has initiated the process of drafting the financial regulations and the respective partnering rules to ensure that sufficient time is allowed for consultations with Member States and other relevant stakeholders.

II. Overview of the process to develop UNHCR financial regulations and rules

4. Following the agreement of ExCom to seek the United Nations General Assembly's approval for UNHCR to have its own set of financial regulations, the Office transmitted the request to the General Assembly through the report [A/76/635](#) issued in January 2022.
5. Consideration of the report [A/76/635](#) by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) took place on 1 February 2022, under silence procedure. Subsequently, the General Assembly will consider the report under Agenda item 136 of the seventy-sixth session entitled "Review of the efficiency of the administrative and financial functioning of the United Nations" in its first or second resumed session of 2022.
6. In parallel, UNHCR has produced the first working draft of its proposed financial regulations, together with the financial rules which were revised accordingly to partner and support the implementation of the newly created regulations. This draft, prepared on a starting and non-binding basis is presented for consultation with Member States and can be found in the annex to this paper. The Office foresees that any comments or feedback would be received by mid-March, while discussions with ExCom Member States could be expected to continue through early April.
7. In late April 2022, UNHCR aims to submit to ACABQ for consultation a second draft of proposed UNHCR financial regulations and rules, that would include the comments received from Member States throughout the consultations having taken place by that date. It is important to note that UNHCR can only schedule the review of the draft financial regulations with the ACABQ, once the General Assembly has given its approval to this process.
8. This second draft will also be shared with the member states and with a variety of oversight and audit entities, including the United Nations Board of Audit (UNBOA), the UNHCR Independent Audit and Oversight Committee (IAOC) and the United Nations Office of Internal Oversight Services (OIOS), as well as internally. UNHCR intends to organize an informal consultative meeting in June 2022 to brief Member States on further developments.
9. The final draft of the UNHCR financial regulations, which will include the feedback received from the ACABQ and all other stakeholders, will be presented at the eighty-fifth meeting of the Standing Committee in September 2022 for endorsement. Subsequently, the regulations will be submitted for approval to ExCom at its seventy-third plenary session in October 2022, together with the UNHCR financial rules, which will be shared for information.
10. The High Commissioner would subsequently promulgate the new UNHCR financial regulations and rules with an effective date of 1 January 2023.

III. Progress in the process of drafting UNHCR financial regulations and rules

11. As explained in the conference room paper of September 2021 (EC/72/SC/CRP.22), the financial governance framework of UNHCR is currently framed by the United Nations Financial Regulations and Rules and the amendments thereto ([ST/SGB/2013/4](#) and [ST/SGB/2013/4/Amend.1](#)), as well as UNHCR financial rules ([A/AC.96/503/Rev.11](#)). Should the General Assembly approve the proposal, UNHCR will promulgate its own set of regulations specific to the organization, together with the partnering rules updated to adequately support the governing regulations.

12. The first draft of the proposed financial regulations and rules, included in the annex, presents them in a matrix that allows for a comparison with those that are similar and currently applicable in the United Nations Financial Regulations, selected United Nations financial rules, or the UNHCR financial rules. The annex also includes brief explanations on the reasons for the need for change, when applicable.

13. In preparing the first draft, UNHCR conducted internal consultations and reviewed and adopted, where appropriate and relevant, language similar to financial regulations and rules of other United Nations entities in the interest of harmonization within the United Nations.

14. Should the General Assembly approve the proposal, the governance mechanism for the approval of the financial regulations and rules would be similar to that of other United Nations entities. The High Commissioner would promulgate the financial regulations following their approval by ExCom. The corresponding financial rules would also be promulgated by the High Commissioner, after these have been shared with the Committee for information.

15. In developing its own draft regulations, UNHCR is guided by the principles for good financial management and diligent accountability advocated by the United Nations Financial Regulations and other relevant United Nations policies and administrative instructions. Generally, the proposed UNHCR financial regulations represent:

- (a) United Nations Financial Regulations modified as outlined in paragraph 16;
- (b) UNHCR financial rules promoted to the regulation level; or
- (c) Financial regulations inspired by the regulations of other United Nations entities.

16. The existing UNHCR financial rules will be replaced by the new financial rules which partner with the proposed regulations. Generally, the partnering financial rules to the proposed UNHCR financial regulations represent:

- (a) The remnant of the existing UNHCR financial rules which were not promoted to regulations; or
- (b) Applicable United Nations Financial Rules for which there was no corresponding UNHCR financial rules.

17. When comparing the proposed UNHCR financial regulations and rules with their legacy counterparts, the changes can be grouped under the following four categories, each presented accordingly in different colours in the annex:

- (a) Category of minimal or no changes (coloured in green), comprising those United Nations Financial Regulations that have been proposed for adoption with no changes or with minimal changes to reflect UNHCR terms or processes. Equally, this category includes minimal changes to replace outdated terminology and make minor editorial adjustments for clarity and consistency purposes.

- (b) Category of moderate changes (coloured orange), including the United Nations Financial Regulations or current UNHCR rules that have been proposed to be changed moderately to reflect current UNHCR business processes and practices. Such changes aim to

clarify or update the terms of the High Commissioner's or the Controller's authority over certain matters or to remove obsolete practices and terminology.

(c) Category of new regulations or rules (coloured in blue) that are new and that have been proposed to be added based on the United Nations Financial Rules or the review of the financial regulations and rules of other United Nations entities in light of the more recent needs of UNHCR that were not covered in the previous version.

(d) Category of deleted regulations or rules (coloured red), covering the United Nations Financial Regulations and UNHCR financial rules which are no longer applicable to UNHCR and have thus been proposed for deletion; these are presented altogether at the end of the annex.

18. Overall, a set of 111 financial regulations and rules is proposed, comprising 59 regulations and 52 rules. Approximately 39 United Nations Financial Regulations out of 82 have been assessed as not being applicable and have been proposed for deletion from the future UNHCR regulations, while 26 out of 76 former UNHCR financial rules have been proposed to be upgraded to regulations.

Annex

Draft proposed UNHCR financial regulations and rules

	NEW UNHCR REGULATIONS & RULES	PRIOR RELEVANT REGULATION OR RULE	COMMENTS
	Article I - General Provisions		
	Applicability and authority		
	Regulation 1.1. These Financial Regulations shall govern the financial administration of the Office of the United Nations High Commissioner for Refugees (hereafter referred to as "UNHCR").	UN Regulation 1.1. These Regulations shall govern the financial administration of the United Nations, including the International Court of Justice.	Adjusted to reflect UNHCR terms.
	Regulation 1.2. These Regulations shall become effective on 1 January 2023. Amendments and exceptions to these Regulations may be made only by the Executive Committee.	UN Regulation 1.4. These Regulations shall become effective on 1 July 2013. They may be amended only by the General Assembly.	Adjusted to reflect UNHCR terms and added the notion of exceptions.
	Regulation 1.3. The High Commissioner shall administer these Regulations consistently with the applicable resolutions and decisions of the General Assembly, the Economic and Social Council and the Financial Regulations of the United Nations.		New regulation proposed based on the language in UNICEF.
	Regulation 1.4. The High Commissioner shall promulgate Financial Rules and procedures consistent with the Financial Regulations in order to facilitate their implementation to ensure economy, efficiency and effectiveness in financial management. The Financial Rules, and any additions and amendments thereof shall be circulated to the Executive Committee for information purposes.	UN Regulation 5.8. The Secretary-General shall: (a) Establish detailed financial rules and procedures in order to ensure effective and efficient financial management and the exercise of economy; [...] UNHCR Rule 1.1 These rules, which comply with International Public Sector Accounting Standards (IPSAS), are based on the provisions of the Financial Regulations of the United Nations, and are established in accordance with paragraph 8 of General Assembly resolution 1166 (XII) and the subsequent directives of the Executive Committee of the High Commissioner's Programme. Except as may otherwise be provided by the General Assembly or the Executive Committee, these rules shall govern all financial activities of the United Nations High Commissioner for Refugees other than the administration of his/her regular budget.	Combined in substance UN Reg. 5.8 and former UNHCR Rule 1.1 which is upgraded as Regulation, similar to UN, UNICEF and UNDP, to give HC authority to promulgate rules. Deleted IPSAS reference as rules are not triggered by their compliance with IPSAS. IPSAS compliance is now included in Article VIII - Accounting.

Green – No change from prior relevant FR&R or limited to change to UNHCR terminology

Yellow – Moderate changes to reflect UNHCR business model or consistency with other UN entities

Blue – New FR&R proposed

Rule 104.1 Exceptions to these Rules may only be made by specific decision of the High Commissioner, in a manner consistent with the Financial Regulations of UNHCR.	UNHCR Rule 1.2 Exceptions to these rules may only be made by specific decision of the High Commissioner, in a manner consistent with the Financial Regulations of the United Nations.	Minor adjustment to reflect consistency with “new” Fin Reg of UNHCR instead UN.
Rule 104.2 These Rules shall not apply to the subsequent administration of moneys, supplies or other items allocated by the High Commissioner under agreements with Implementing Partners.	UNHCR Rule 1.3 These rules shall not apply to the subsequent administration of moneys, supplies or other items allocated by the High Commissioner under agreements with implementing partners or other agencies, provided that those agreements contain appropriate provisions to ensure, in the opinion of the High Commissioner, that these moneys, or supplies or other items will be so utilized as to provide the maximum benefit for the purpose of the allocation, and subject to the provision of Article 12 regarding audit.	Streamlined as management of partners is covered in new Rules 505.2 – 505.4.
Rule 104.3 These Rules come into effect as of 1 January 2023. Any financial policies and procedures in effect on that date, except to the extent they are in conflict with these rules, shall remain in force until cancelled, amended or replaced by the High Commissioner.	UNHCR Rule 13.5 These rules come into effect as of 1 January 2022. Any financial policies and procedures in effect on that date, except when they are in conflict with these rules, shall remain in force until cancelled, amended or replaced by the High Commissioner.	Minor adjustment for new effective date.
Responsibility and accountability		
Regulation 1.5. The High Commissioner shall be fully responsible and accountable for the financial management of UNHCR. The High Commissioner may delegate authority for such financial management.		New UNHCR Regulation on notion of “accountability” added, consistent with other UN entities.
Rule 105.1 The Controller shall be responsible for the application of the Financial Rules of UNHCR on behalf of the High Commissioner.	UNHCR Rule 1.4 The Controller shall be responsible for the application of these rules on behalf of the High Commissioner.	Minor editorial change.
Rule 105.2 All personnel of UNHCR are responsible and shall be accountable to the High Commissioner for the regularity of the actions taken by them in the course of their official duties. All personnel who take any action contrary to these Rules, or to the administrative issuances issued in connection therewith, may be held personally and financially liable for the consequences of their action.	UNHCR Rule 13.1 Every official of UNHCR is responsible to the High Commissioner for the regularity of the actions taken by him/her in the course of his/her official duties. Any official who takes any action contrary to these rules, or to the administrative instructions issued in connection therewith, may be held personally and financially liable for the consequences of his/her action. UN Rule 101.2 All United Nations staff are obliged to comply with the Financial Regulations and Rules and with administrative instructions issued in connection with those Regulations and Rules. Any staff member who contravenes the Financial Regulations and Rules or corresponding administrative instructions may be held personally accountable and financially liable for his or her actions.	Minor adjustment to add notion of accountability more prominently in line with relevant UN rule; and to replace officials by personnel to ensure a broader coverage.
Rule 105.3 In the High Commissioner’s absence, the Deputy High Commissioner is in charge of the Office of UNHCR and disposes of all powers vested in the High Commissioner by these Rules. Similarly, the powers which	UNHCR Rule 13.2 In the High Commissioner’s absence, the Deputy High Commissioner is in charge of the Office of UNHCR and disposes of all powers vested in the High Commissioner by these rules. Similarly, in the absence of a	Minor adjustment in wording.

<p>have been vested with UNHCR personnel by these Rules will be exercised by their deputy or the officer-in-charge of the organizational unit concerned in the absence of the personnel. The High Commissioner will issue rules and procedures defining the delegation of authority and responsibility in UNHCR.</p>	<p>UNHCR officer in whom powers have been vested by these rules, these powers will be exercised by his/her deputy or the officer-in-charge of the organizational unit concerned. The High Commissioner will issue rules and procedures defining the delegation of authority and responsibility in UNHCR.</p>	
<p>Definitions</p>		
<p>Rule 106.1 For the purpose of these Regulations and Rules, the following definitions in respect of specific terms used, listed in alphabetical order, shall apply:</p> <p>(a) "Advisory Committee" shall mean the Advisory Committee on Administrative and Budgetary Questions (ACABQ);</p> <p>(b) "Budget Allocation" shall mean financial authorization issued to enter into commitments and incur expenses for specific purposes, within specified limits and during a specified period;</p> <p>(c) "Appropriation" shall mean the total amount approved by the Executive Committee in the current Programme Budget against which commitments may be entered into and expenses incurred for those purposes up to the amounts so approved;</p> <p>(d) "Budget Period" shall mean the period for which a Programme Budget is prepared;</p> <p>(e) "Commitment" shall mean a binding obligation on the part of UNHCR, arising from a written contract or other written agreement entered into by UNHCR that is expected to result in the disbursement of UNHCR financial resources;</p> <p>(f) "Contribution" shall mean resources provided to and accepted by UNHCR, whether contributed in cash or in kind, by parties external to the organization;</p> <p>(g) "Controller" shall mean the Controller of UNHCR or the personnel to whom the Controller has delegated authority and responsibility for the matter in question;</p> <p>(h) "Executive Committee" shall mean the Executive Committee of the High Commissioner's Programme;</p> <p>(i) "General Assembly" shall mean the General Assembly of the United Nations;</p> <p>(j) "High Commissioner" shall mean the High Commissioner or the personnel to whom the High Commissioner has delegated authority and responsibility for the matter in question;</p> <p>(k) "Impact Areas" shall mean the highest level of the comprehensive results-based budget and represent the ultimate intended effects of UNHCR's efforts. They are the</p>	<p>UNHCR Rule 1.6 For the purpose of these rules, the following definitions, listed in alphabetical order, shall apply:</p> <p>(a) "Allocation" shall mean financial authorization issued to enter into commitments and incur expenses for specific purposes, within specified limits and during a specified period;</p> <p>(b) "Appropriation" shall mean the total amount approved by the Executive Committee in the current Programme Budget against which commitments may be entered into and expenses incurred for those purposes up to the amounts so approved;</p> <p>(c) "Asset" shall mean resources controlled by UNHCR as a result of past events and from which future economic benefits or service potential are expected to flow to UNHCR;</p> <p>(d) "Budget period" shall mean the period for which a Programme Budget is prepared;</p> <p>(e) "Commitment" shall mean an engagement, such as a contract or agreement, that has been entered into for the current year or for one or more years;</p> <p>(f) "Contribution" shall mean future economic benefits or service potential that have been contributed to UNHCR by parties external to UNHCR, other than those that result in liabilities of UNHCR;</p> <p>(g) "Controller" shall mean the Controller or his/her authorized delegate;</p> <p>(h) "Executive Committee" shall mean the Executive Committee of the High Commissioner's Programme;</p> <p>(i) "Expense" shall mean a decrease in economic benefits or service potential during the reporting period, in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity;</p> <p>(j) "Fair value" shall mean the amount for which an asset could be exchanged, or a liability settled, between knowledgeable parties;</p> <p>(k) "Financial statements" shall mean the statutory reports of UNHCR's financial information showing the revenue and expenses for a financial period and assets and liabilities at</p>	<p>Moderate changes (revised, deleted and added some definitions) to reflect concepts from other UN entities.</p> <p>Definitions of accounting terms (e.g. asset, fair value, expense etc.) have been removed as they are governed by IPSAS, over which UNHCR has no influence. Added e.g. advisory committee. Revised e.g. commitment, contribution, impact areas.</p>

basis for the budget structure and indicate how UNHCR's mandate to protect, assist and find solutions for persons of concern will be operationalized in the Budget Period;

(l) "Implementing Partner" shall mean an entity to which UNHCR has entrusted the implementation of activities specified in a signed document, along with the assumption of full responsibility and accountability for the effective use of resources and the delivery of outputs as set forth in such a document;

(m) "Moneys" shall mean funds that are in the form of cash or can easily be converted to cash. These include cash on hand, money in bank accounts, time and savings deposits, investments capable of being quickly converted into cash, and account receivables;

(n) "Pledges" shall mean formal promises made in writing, at pledging conferences or otherwise, to make a specific voluntary contribution in cash or in kind to a UNHCR programme

(o) "Programme Budget" shall mean the comprehensive budget for the programmes to be implemented under the Impact Areas which is approved by the Executive Committee, including the Operational Reserve;

(p) "Regulations" shall mean UNHCR Financial Regulations;

(q) "Representative" shall mean the officer-in-charge of a UNHCR regional or country office, or of a UNHCR operation;

(r) "Supplementary Budgets" shall mean such budgetary increases as may be approved by the High Commissioner, pursuant to Regulation 2.9, to meet new needs under any Impact Area, that arise after the approval of the Programme Budget, and which cannot be fully met from the reserves. Supplementary budgets are considered increases to the Programme Budget. They will be funded through contributions in response to special appeals; and

(s) "UNHCR" shall mean the Office of the United Nations High Commissioner for Refugees.

the end of the financial period, including notes which form an integral part thereof;

(l) "High Commissioner" shall mean the High Commissioner or his/her authorized delegate;

(m) "Impact Areas" shall mean the highest level of the comprehensive results-based budget;

(n) "Implementing partner" shall mean an entity to which UNHCR has entrusted the implementation of programmes specified in a signed document, along with the assumption of full responsibility and accountability for the effective use of resources and the delivery of outputs as set forth in such a document. The entity could be a governmental, intergovernmental or non-governmental body, a United Nations organization, or another non-profit organization;

(o) "Moneys" shall mean funds that are in the form of cash or can easily be converted to cash. These include cash on hand, money in bank accounts, time and savings deposits, investments capable of being quickly converted into cash, and account receivables;

(p) "Pledges" shall mean formal promises made in writing, at pledging conferences or otherwise, to make voluntary contributions in cash or in kind to a UNHCR programme;

(q) "Programme Budget" shall mean the comprehensive budget for the programmes to be implemented under the impact areas which is approved by the Executive Committee, as well as the Operational Reserve;

(r) "Representative" shall mean the officer-in-charge of a UNHCR regional or country office, or of a UNHCR operation;

(s) "Revenue" shall mean the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets/equity, other than increases relating to contributions from owners. Contributions constitute the main source of revenue;

(t) "Supplementary budgets" shall mean such budgetary increases as may be approved by the High Commissioner, pursuant to Article 7.4, to meet new needs under any impact area, that arise after the approval of the Programme Budget, and which cannot be fully met from the Reserves. Supplementary budgets are considered increases to the Programme Budget. They will be funded through contributions in response to special appeals; and

(u) "UNHCR" shall mean the Office of the United Nations High Commissioner for Refugees.

	Article II - Resource Planning and Financial Authorizations		
	Authority		
	Regulation 2.1. The proposed Programme Budget for each Budget Period shall be prepared by the High Commissioner.	UN Regulation 2.1. The proposed programme budget for each budget period shall be prepared by the Secretary-General.	Minor adjustment to reflect UNHCR terms.
	Budget Period		
	Regulation 2.2. For the purpose of allocating financial resources against the Programme Budget, the Budget Period shall be agreed with the Executive Committee.	UNHCR Rule 2.2 For the purpose of allocating financial resources against the Programme Budget, the budget period shall be agreed with the Executive Committee. UN Regulation 1.3. The budget period for the proposed programme budget shall consist of two consecutive calendar years, the first of which shall be an even year, except for peacekeeping operations with special accounts, for which the budget period shall be one year, from 1 July to 30 June.	Upgraded as Regulation – like UN which has this as a Reg. No change to former UNHCR Financial Rule 2.2 as budget period was recently changed by ExCom in Oct 2020.
	Presentation, content and methodology		
	Regulation 2.3. The proposed Programme Budget shall fund commitments and expenses for the Budget Period to which it relates and shall be presented in United States dollars.	UN Regulation 2.2. The proposed programme budget shall cover income and expenditures for the budget period to which it relates and shall be presented in United States dollars.	Adjusted to remove “income” as budget is needs-based. In addition, the UN reference to income addresses the possibility of reducing assessments by miscellaneous income, which would not be applicable to UNHCR.
	Regulation 2.4. The proposed Programme Budget shall be presented along several dimensions: budget components, cost categories and UNHCR’s global results framework. The proposed Programme Budget shall be accompanied by such information, annexes and explanatory statements as may be requested by or on behalf of the Executive Committee and such further annexes or statements as the High Commissioner may deem necessary and useful.	UN Regulation 2.3. The proposed programme budget shall be divided into parts, sections and programmes. Programme narratives shall set out subprogrammes, outputs, objectives and accomplishments expected during the biennium. The proposed programme budget shall be preceded by a statement explaining the main changes made in the content of the programme and the volume of resources allocated to it in relation to the previous biennium. The proposed programme budget shall be accompanied by such information, annexes and explanatory statements as may be requested by or on behalf of the General Assembly and such further annexes or statements as the Secretary-General may deem necessary and useful.	Adjusted for UNHCR programme budget structure and process.

	Review and approval		
	Regulation 2.5. The High Commissioner shall submit for approval the proposed Programme Budget for the following Budget Period to the Executive Committee at its annual plenary session. This proposed Programme Budget shall include estimates of the cost of programmes under the Impact Areas, including the reserves and shall be transmitted to all Member States at least five (5) weeks prior to the opening of that session.	UN Regulation 2.4. The Secretary-General shall, in the second year of a budget period, submit his or her proposed programme budget for the following budget period to the General Assembly at its regular session. This proposed programme budget shall be transmitted to all Member States at least five weeks prior to the opening of that session. UNHCR Rule 7.1 The High Commissioner shall submit to the Executive Committee for approval his/her Programme Budget, which shall include estimates of the cost of programmes under the impact areas, including the Reserves.	Minor adjustment for neutrality of budget period agreed by ExCom in Oct 2020 and UNHCR terms. Combined with former UNHCR Rule 7.1.
	Regulation 2.6. The High Commissioner shall, at least eight (8) weeks prior to the opening of the annual plenary session of the Executive Committee, submit his or her proposed Programme Budget for the following Budget Period to the Advisory Committee.	UN Regulation 2.5. The Secretary-General shall, at least 12 weeks prior to the opening of the regular session of the General Assembly in the second year of a budget period, submit his or her proposed programme budget for the following budget period to the Advisory Committee for examination.	Minor adjustment for neutrality of budget period agreed by ExCom in Oct 2020 and UNHCR terms and for timeline reflecting UNHCR process.
	Regulation 2.7. The Advisory Committee shall prepare a report to the Executive Committee on the Programme Budget proposed by the High Commissioner. This report shall be transmitted to all Member States at the same time as the proposed Programme Budget or as soon as it is available.	UN Regulation 2.6. The Advisory Committee shall prepare a report to the General Assembly on the programme budget proposed by the Secretary-General. This report shall be transmitted to all Member States at the same time as the proposed programme budget. The report, or an addendum to it, shall contain the recommendations of the Advisory Committee concerning the statement of the Secretary-General on the programme budget implications of the recommendations of the Committee for Programme and Coordination.	Adjusted to reflect UNHCR terms and process.
	Regulation 2.8. The Executive Committee shall approve the Programme Budget for the following Budget Period after consideration of the proposed Programme Budget and the report of the Advisory Committee.	UN Regulation 2.7. The General Assembly shall, in the second year of a budget period, adopt the programme budget for the following budget period after consideration of the proposed programme budget and the report of the Advisory Committee thereon by the Administrative and Budgetary Committee of the Assembly.	Adjusted for neutrality of budget period agreed by ExCom in Oct 2020 and UNHCR terms.
	Revised and supplementary budget		
	Regulation 2.9. The High Commissioner may, in the case of new needs that cannot be met fully from the Programme Budget, approve Supplementary Budgets to be funded through special appeals to donors. Such adjustments are reported to each subsequent meeting of the Standing Committee for information.	UNHCR Rule 7.4 The High Commissioner may, in the case of new needs that cannot be met fully from the Operational Reserve, approve supplementary budgets under the Programme Budget and issue special appeals under any impact area, with such adjustments being reported to each	Former UNHCR Financial Rule 7.4. upgraded to Regulation 2.9 which is also in line with similar UN Regulation 2.8. and 2.9.

	<p>subsequent meeting of the Standing Committee for consideration.</p> <p>UN Regulation 2.8. Supplementary programme budget proposals may be submitted by the Secretary-General whenever necessary.</p> <p>UN Regulation 2.9. The Secretary-General shall prepare supplementary programme budget proposals in a form consistent with the approved programme budget and shall submit such proposals to the General Assembly. The Advisory Committee shall review the supplementary proposals and report thereon.</p>		
	<p>Rule 209.1 The High Commissioner may effect transfers and such adjustments within the appropriations for the Programme Budget as may be required by changes affecting the programmes for which they were planned. The Executive Committee shall be informed of such adjustments and transfers at its next session.</p>	<p>UNHCR Rule 7.3 The High Commissioner may effect transfers and such adjustments within the appropriations for the Programme Budget as may be required by changes affecting the programmes for which they were planned, provided that the Executive Committee is informed of such adjustments and transfers at its next session.</p>	Minor editorial change for improved clarity.
	<p>Rule 209.2 The approved level of the Programme Budget in a given budget period may be allowed to increase by up to two (2) per cent if this results directly from exchange rate fluctuations.</p>	<p>UNHCR Rule 7.5 The approved level of the Programme Budget in a given year may be allowed to increase by up to 2 per cent if, in accordance with the provisions of Article 6.4 (g), the Working Capital and Guarantee Fund was used to compensate for budgetary increases under the Headquarters component of the Programme Budget that resulted directly from exchange rate fluctuations; in such a case, the subsequent adjustment of the Programme Budget level and related accounting adjustments would be effected at the end of the relevant financial period.</p>	Language simplified.
	<p>Regulation 2.10. Except for the changes provided in the Regulation 2.9 and its corresponding Rules, no other change to the approved budget can be made without the approval of the Executive Committee.</p>	<p>UN Regulation 2.10. No council, commission or other competent body shall take a decision involving either a change in the programme budget approved by the General Assembly or the possible requirement of expenditure unless it has received and taken account of a report of the Secretary-General on the programme budget implications of the proposal.</p>	Majority of terminology not applicable to UNHCR. Rephrased to acknowledge the only governing body with oversight over changes to the UNHCR budget.
	<p>United Nations Regular Budget</p>		
	<p>Regulation 2.11. The High Commissioner shall prepare and submit to the Secretary General the resource requirements to be borne by the regular budget of the United Nations in respect to the relevant portion of administrative expenditures for the functioning of UNHCR, specifically covering key posts and a lump-sum grant for the relevant budget period.</p>		New UNHCR Regulation. Added to reflect process for the regular budget allotment UNHCR receives from the UN (Section 25 of the UN budget).

<p>Regulation 2.12. UNHCR requirements to be funded from regular budget of the United Nations shall be prepared and considered in accordance with the relevant UN resolutions and guidelines approved by the General Assembly.</p>		<p>New UNHCR Regulation. Added to reflect process for the regular budget allotment UNHCR receives from the UN.</p>
<p>Regulation 2.13. Supplementary proposals to amend the UN Regular Budget allotment to UNHCR may be submitted, whenever necessary, by the High Commissioner.</p>		<p>New UNHCR Regulation. Added to reflect process for the regular budget allotment UNHCR receives from the UN.</p>
<p>Article III - Contributions and other income</p>		
<p>Regulation 3.1. The income of UNHCR shall consist of: (a) Voluntary contributions; (b) Contributions from regular budget of the United Nations as set in Regulation 2.11 to 2.13; and (c) Other income.</p>		<p>New Regulation as chapeau Reg, similar to other UN entities.</p>
<p>Regulation 3.2. Voluntary contributions may be accepted by the High Commissioner to fund the activities of the Programme Budget: (a) In currencies which are usable or convertible by UNHCR; (b) In kind (where they are goods, services, or real property) (i) in a form that can be utilized for the purposes of UNHCR; and (ii) unless otherwise agreed by the High Commissioner. The acceptance of voluntary contributions that directly or indirectly involve additional financial liability for the Organization shall require the consent of the appropriate authority.</p>	<p>UN Regulation 3.12. Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization and provided further that the acceptance of voluntary contributions that directly or indirectly involve additional financial liability for the Organization shall require the consent of the appropriate authority.</p> <p>UNHCR Rule 3.1 The High Commissioner may accept contributions offered in cash, kind or service, including contributions from sources other than Governments, which can be utilized for the purposes of carrying out the functions laid upon him/her by the General Assembly or directives given to him/her by the Executive Committee. [...]</p>	<p>Minor adjustment to reflect UNHCR terms and process. In substance, parts of former UNHCR Rule 3.1 are reflected in this Regulation. Added language from UNICEF Reg 4.6.</p>
<p>Rule 302.1. The High Commissioner may reject any offers not considered appropriate or which cannot be utilized for the above purposes. The High Commissioner shall report to the Executive Committee all offers accepted.</p>	<p>UNHCR Rule 3.1 [...] He/she may reject any offers which he/she does not consider appropriate or which cannot be utilized for the above purposes. The High Commissioner shall report to the Executive Committee all offers accepted.</p>	<p>Part of former UNHCR Rule 3.1 is upgraded into Regulation 3.2 just above. The remaining part of the former UNHCR Rule 3.1 is maintained here with a minor wording adjustment.</p>
<p>Rule 302.2 The value of all contributions accepted shall normally be credited to the programme budget.</p>	<p>UNHCR Rule 3.2 The value of all contributions accepted for carrying out the above purposes shall normally be credited to the programme, provided that contributions for purposes falling outside the Programme Budget including its Reserves shall be credited to the Working Capital and Guarantee Fund or other funds, pursuant to Articles 6.13 and 6.14, as appropriate. When the purpose of a contribution is not restricted or otherwise designated by the</p>	<p>Simplified to reflect current UNHCR process. Unemarked contribution sentence removed from here as became part of UNHCR Regulation 3.3.</p>

	donor, the High Commissioner shall determine how the contribution will be used. When the arrangement with the donor is such that UNHCR may start implementation of activities only after receipt of the funds, the contribution shall be treated as a trust fund under Articles 6.13 and 6.14.	
Rule 302.3 The High Commissioner shall establish policies governing the conditions and criteria under which UNHCR will accept Contributions in kind as defined in Regulation 3.2 (b).	UNHCR Rule 3.3 [...] Contributions in kind or in services will be recorded in the appropriate account only when the goods and/or services are received, at fair value as estimated by the High Commissioner.	Changed former UNHCR rule 3.3 to reflect that these details are covered in internal policies (in line with UNICEF rule 104.3).
Regulation 3.3. Restricted contributions are those subject to externally imposed stipulations which specify the purpose for which the contribution is to be used. When the purpose of a contribution is not restricted or otherwise designated by the donor, the High Commissioner shall determine how and when the contribution will be used.	UNHCR Rule 3.2 [...] When the purpose of a contribution is not restricted or otherwise designated by the donor, the High Commissioner shall determine how the contribution will be used. [...] UNHCR Rule 6.2 [...] Restricted contributions are those subject to externally imposed stipulations which specify the purpose for which the contribution is to be used.	Upgrading and combining two former UNHCR Fin Rules, 3.2 and 6.2 (the part about restricted contributions only), into a Regulation with no change to wording.
Regulation 3.4. Contributions accepted for purposes specified by the donor, which do not relate to the activities in the Programme Budget, shall be treated as trust funds or special accounts under regulations 4.6 and 4.7.	UN Regulation 3.13. Moneys accepted for purposes specified by the donor shall be treated as trust funds or special accounts under regulations 4.13 and 4.14.	Minor change. Replacing “moneys” with “contributions”.
Regulation 3.5. Other income includes income from sales of assets or supplies, income from revenue-producing activities, interest and investment income and other miscellaneous income. Other income shall be credited to the current financial period of the Annual Programme Fund or the relevant special account as set out in regulations 4.6 and 4.7, unless otherwise directed by the Executive Committee.	UNHCR Rule 4.4 Moneys received as a result of the sale or other disposal of assets or supplies, purchased from voluntary funds, shall be credited as miscellaneous revenue to the current financial period of the Annual Programme Fund, unless otherwise directed by the Executive Committee.	Upgraded UNHCR Rule 4.4 to a Regulation with moderate changes, consistent with other UN entities, defining where non-contribution income is attributed.
Rule 305.1 Adjustments of prior years’ expenses (refunds, cancellations and additional charges) shall be applied to the current budget period of the appropriate fund, unless otherwise agreed with the donor. For trust fund accounts, adjustments shall be applied to the account from which the expenses were incurred.	UNHCR Rule 4.5 Adjustments of prior years’ expenses (refunds, cancellations and additional charges) shall be applied to the current financial period of the appropriate fund, unless otherwise agreed with the donor. For trust fund accounts, adjustments shall be applied to the account from which the expenses were incurred.	Minor change.

	Article IV - Custody of funds		
	A. Funds and reserves		
	Regulation 4.1. Programme Budget reflects the activities of the Annual Programme Fund, including the Regular Budget grant.	UNHCR Rule 6.1 Programme Budget shall consist of budgets covering: (i) the Annual Programme Fund; (ii) the Regular Budget Fund; (iii) the Junior Professional Officers Fund.	No change. Upgraded UNHCR rule to a Regulation. For presentation purposes, the JPO fund will not be shown separately.
	Annual Programme Fund		
	Regulation 4.2. There shall be established an Annual Programme Fund to which unrestricted and restricted contributions and miscellaneous revenue shall be credited.	UNHCR Rule 6.2 There shall be established an Annual Programme Fund to which unrestricted and restricted contributions, miscellaneous revenue and balances that are not required for the replenishment of the Working Capital and Guarantee Fund shall be credited. [...] UN Regulation 4.1. There shall be established a general fund for the purpose of accounting for the programme budget undertakings of the Organization. The contributions paid by Member States under regulation 3.1, the revenue categories under regulation 3.3 and any advances made from the Working Capital Fund shall be available to fund expenditure of the General Fund.	Simplified to reflect current UNHCR process. In substance also UN Reg 4.1 reflected. (Other parts of former UNHCR rule 6.2. is reflected in proposed UNHCR Regulation 3.3)
	Working Capital Fund		
	Regulation 4.3. To ensure liquidity, there shall be established a Working Capital Fund in an amount and for purposes to be determined by the Executive Committee, as and if required. The source of moneys of the Working Capital Fund shall be advances from Member States, voluntary contributions, or appropriations from the Annual Programme Fund as approved by the Executive Committee.	UN Regulation 4.2. There shall be established a working capital fund in an amount and for purposes to be determined from time to time by the General Assembly. The source of moneys of the Working Capital Fund shall be advances from Member States, and those advances, made in accordance with the scale of assessments as determined by the Assembly for the apportionment of the expenses of the United Nations, shall be carried to the credit of Member States that have made such advances.	Adjusted to reflect UNHCR terms and process.

	<p>Regulation 4.4. A Working Capital Fund is established at a ceiling determined by the Executive Committee. The Fund shall be maintained by revenue from the following sources:</p> <ul style="list-style-type: none"> (a) savings from prior years' Annual Programme Fund unless agreed otherwise with donors in the case of restricted contributions. For trust fund accounts, savings shall be applied to the account where savings were made; (b) interest from investments; (c) voluntary contributions; (d) other miscellaneous revenue, including exchange gains and losses, as well as the net revenue of revenue-producing activities unless the Executive Committee has directed otherwise on the use of revenue from those activities. 	<p>UNHCR Rule 6.3 A Working Capital and Guarantee Fund is established at a ceiling determined by the Executive Committee. The Fund shall be maintained by revenue from the following sources:</p> <ul style="list-style-type: none"> (a) revenue from repayments of loans; (b) savings from prior years' Annual Programme Fund unless agreed otherwise with donors in the case of restricted contributions. For trust fund accounts, savings shall be applied to the account where savings were made; (c) interest from investments; (d) voluntary contributions; (e) other miscellaneous revenue, including exchange gains and losses, as well as the gross revenue of revenue-producing activities unless the Executive Committee has directed otherwise on the use of revenue from those activities. 	<p>Former UNHCR rule 6.3 upgraded to a Regulation, with minor change to reflect UNHCR process.</p>
	<p>Regulation 4.5 The Working Capital Fund may be utilized for the following purposes:</p> <ul style="list-style-type: none"> (a) to guarantee commitments and payments incurred against governmental pledges or firm pledges from organizations of established repute; (b) to guarantee commitments and payments in respect of revenue-producing activities of UNHCR; (c) to fund in the course of a given budget period, commitments and payments incurred under the Programme Budget, pending the receipt of anticipated contributions. <p>However, this funding facility shall only be used to the extent that the Working Capital Fund shall be replenished as a matter of priority.</p> <p>Advances made from the Working Capital Fund to finance the Annual Programme Fund shall be reimbursed to the Fund as soon as receipts from contributions are available for that purpose.</p>	<p>UNHCR Rule 6.4 The Working Capital and Guarantee Fund may be utilized for the following purposes:</p> <ul style="list-style-type: none"> (a) to replenish the Operational Reserve; (b) to meet essential payments due for the implementation of programmes pending receipt of contributions pledged; (c) to guarantee commitments incurred against governmental pledges or firm pledges from organizations of established repute; (d) to guarantee commitments in respect of revenue-producing activities of UNHCR; (e) to fund payments for bank charges; (f) to fund in the course of a given year, commitments incurred under the Programme Budget, including the Operational Reserve, pending the receipt of anticipated contributions, on the condition that the level of commitments so funded does not exceed one-twelfth of the total amount, excluding the amount of the Reserves, approved by the Executive Committee for that Programme Budget. However, this funding facility shall only be used to the extent that: <ul style="list-style-type: none"> (i) at the end of a given year, commitments thus funded do not exceed 3 per cent of that year's level of the Programme Budget, excluding that of the Reserves, approved by the Executive Committee; (ii) the Working Capital and Guarantee Fund shall be replenished as a matter of priority in the subsequent year according to the provisions of Article 6.3 above, and where appropriate and necessary, from unrestricted contributions to the Annual Programme Fund; 	<p>Upgraded to Regulation. Combined former UNHCR rule 6.4, and UN Regulation 4.3 – with adjustments reflecting UNHCR terms and process.</p>

		<p>(g) the Working Capital and Guarantee Fund may be utilized to guarantee budgetary increases under the Headquarters component of the Programme Budget that may result directly from exchange rate fluctuations in a given year, provided that such increases do not exceed 2 per cent of the approved Programme Budget level (excluding the amount of the Reserves). If recourse is made to the Working Capital and Guarantee Fund for such a purpose, the Fund shall be replenished in the subsequent year in accordance with the provisions of Article 6.3; and (h) for any other purpose that the Executive Committee may authorize.</p> <p>UN Regulation 4.3. Advances made from the Working Capital Fund to finance budgetary appropriations shall be reimbursed to the Fund as soon as receipts from contributions are available for that purpose.</p>	
	<p>Trust fund, reserve and special accounts</p>		
	<p>Regulation 4.6. Trust funds, reserves and special accounts may be established by the High Commissioner and shall be reported to the Executive Committee.</p>	<p>UN Regulation 4.13. Trust funds and reserve and special accounts may be established by the Secretary-General and shall be reported to the Advisory Committee.</p>	<p>Minor adjustment to reflect UNHCR terms.</p>
	<p>Rule 406.1 Subject to the provisions of Regulation 4.7 below, the High Commissioner may establish trust fund, reserve and special accounts for moneys becoming available for purposes of the Programme Budget and for other purposes that are consistent with the policies, aims and activities of UNHCR.</p>	<p>UNHCR Rule 6.13 Subject to the provisions of Article 6.14 below, the High Commissioner may establish trust fund, reserve and special accounts for moneys becoming available to him/her for purposes of the Programme Budget and for other purposes that are consistent with the policies, aims and activities of UNHCR.</p>	<p>Minor change.</p>
	<p>Regulation 4.7. The purpose, the scope and the limits of each trust fund, reserve and special accounts shall be clearly defined by the High Commissioner in agreement with the donor, where applicable, and with the concurrence of the Executive Committee. Such funds and accounts shall be administered in accordance with the present Regulations and rules unless otherwise directed the Executive Committee.</p>	<p>UN Regulation 4.14. The purpose and limits of each trust fund and reserve and special account shall be clearly defined by the appropriate authority. Unless otherwise provided by the General Assembly, such funds and accounts shall be administered in accordance with the present Regulations.</p> <p>UNHCR Rule 6.14 The purpose and scope of each trust fund shall be defined by agreement between the High Commissioner and the donor. The purpose and limits of each reserve or special account shall be clearly defined by the High Commissioner with the concurrence of the Executive Committee. Such funds and accounts shall be administered in accordance with these financial rules unless otherwise directed by the Executive Committee.</p>	<p>Minor adjustment of UN Reg to reflect UNHCR terms and combined it with former UNHCR Rule 6.14, upgraded to be part of this proposed Reg 4.7.</p>

	Staff Benefits Fund		
	Regulation 4.8. There shall be established a Staff Benefits Fund to records transactions relating to staff end-of-service and post-retirement benefits.	UNHCR Rule 6.5 There shall be established a Staff Benefits Fund to records transactions relating to staff end-of-service and post-retirement benefits.	Upgrade to Regulation but no change in wording.
	Rule 408.1 Assets and financial liabilities associated with accrued end-of-service and post-retirement benefits shall be recorded in the Staff Benefits Fund.	UNHCR Rule 6.6 Financial liabilities associated with accrued end-of-service and post-retirement benefits shall be recorded in the Staff Benefits Fund together with the funding of such liabilities.	Change to include assets as well.
	Rule 408.2 In principle, transfers from the Fund will only be authorized for specific purposes related to staff end-of-service or post-retirement benefits, unless otherwise decided by the Executive Committee.	UNHCR Rule 6.7 In principle, transfers from the Fund will only be authorized for specific purposes related to staff end-of-service or post-retirement benefits, unless otherwise decided by the Executive Committee.	No change.
	Operational Reserve		
	Regulation 4.9. The Operational Reserve is established to: (a) provide assistance to refugees, returnees, and displaced and stateless persons for which there is no provision in the programmes approved by the Executive Committee; (b) increase existing allocations to meet priority needs under the current Budget Period Programme Budget; (c) cover unexpected cost increases in, and/or meet the costs of modifications to, programmes financed from the current or previous budget periods' Programme Budget, or from an Operational Reserve allocation made in a current or previous budget period.	UNHCR Rule 6.8 The Operational Reserve is established to: (a) provide assistance to refugees, returnees, and displaced and stateless persons for which there is no provision in the programmes approved by the Executive Committee; (b) provide such additional administrative commitments and expenses, for which there is no provision in the programmes approved by the Executive Committee or that is pending action by the General Assembly; (c) fund planning of repatriation, especially in regard to the necessary measures to be taken on behalf of returnees in their country of origin; (d) fund preparations in the country of asylum for voluntary repatriations not otherwise provided for, and activities related to actual return; (e) provide supplementary funding for voluntary repatriations, including initial reintegration needs in the country of origin; (f) cover unexpected cost increases in, and/or meet the costs of modifications to, programmes financed from the current or previous years' Programme Budget, or from an Operational Reserve allocation made in a current or previous year; (g) increase existing allocations to meet priority needs under the current year Programme Budget.	Upgrade to Regulation. Simplified language to reflect UNHCR practice.
	Regulation 4.10. An Operational Reserve shall be constituted at an amount equivalent to five (5) per cent of the proposed programmed activities in the Programme Budget being submitted for approval.	UNHCR Rule 6.9 An Operational Reserve shall be constituted at an amount equivalent to 5 per cent of the proposed programmed activities in the Programme Budget being submitted for approval. The Operational Reserve shall be maintained at not less than \$10 million by	Upgraded to a Regulation and removed reference to the minimum level of \$10 million as this reserve is a budgetary reserve, thus funding of such reserve should not be an aspect covered in this article.

		replenishments from the Working Capital and Guarantee Fund.	
	Regulation 4.11. The High Commissioner shall report to the Executive Committee at each annual session, and at each regular session of its Standing Committee, on the use made of the Operational Reserve.	UNHCR Rule 6.12 The High Commissioner shall report to the Executive Committee at each annual session, and at each regular session of its Standing Committee, on the use made of the Operational Reserve.	Upgrade to Regulation but no change in wording.
	Rule 411.1 The High Commissioner may make transfers of appropriations from the Operational Reserve to other parts of the Programme Budget for the purposes set out in Regulation 4.9 provided that the amount made available for any one programme shall not exceed \$50 million in any one financial period. Transfers from the Operational Reserve do not on their own represent approval for spending authority. They provide the appropriation space and still need to be supported by voluntary contributions.	UNHCR Rule 6.10 The High Commissioner may make transfers of appropriations from the Operational Reserve to other parts of the Programme Budget for the purposes set out in Article 6.8 provided that the amount made available for any one programme shall not exceed \$50 million in any one financial period.	Changed to add clarification on funding of the Operational Reserve.
	Rule 411.2 The High Commissioner may make allocations from the Operational Reserve to other parts of the Programme Budget for the purposes set out in Regulation 4.9, provided that the amount made available for any one programme shall not exceed \$50 million in any one budget period. An Operational Reserve allocation may be cancelled if sufficient funds are subsequently received in response to a related supplementary appeal (be it by UNHCR, an inter-agency appeal or a Consolidated Appeal), or if the funds, or part thereof, have not been committed at the end of a given budget period.	UNHCR Rule 6.11 The High Commissioner may make allocations from the Operational Reserve to other parts of the Programme Budget for the purposes set out in Article 6.8, provided that the amount made available for any one programme shall not exceed \$50 million in any one year. An Operational Reserve allocation may be cancelled if sufficient funds are subsequently received in response to a related supplementary appeal (be it by UNHCR, an inter-agency appeal or a Consolidated Appeal), or if the funds, or part thereof, have not been committed at the end of a given year.	Minor adjustment.
	B. Bank Accounts		
	Regulation 4.12. The High Commissioner shall designate the banks in which the funds of the Organization shall be kept.	UN Regulation 4.15. The Secretary-General shall designate the bank or banks in which the funds of the Organization shall be kept.	Minor adjustment to reflect UNHCR terms.
	Rule 412.1 Under the delegation of authority from the High Commissioner, the Controller shall designate the banks in which the funds of UNHCR shall be kept. The Controller shall establish and close such official bank accounts as may be required and designate bank signatories to operate the accounts.	UNHCR Rule 5.1 The Controller shall designate the banks in which the voluntary funds of UNHCR shall be kept. He/she shall establish such official bank accounts as may be required and designate signatories to operate the accounts.	Minor adjustment. Added closure of bank accounts consistent with UN and other UN entities including this.
	Rule 412.2 Bank accounts established for UNHCR field offices shall be maintained by remittances from UNHCR Headquarters. Where appropriate and to the extent authorized by the Controller, remittances may be made from other UNHCR offices and through funds drawings on bank accounts maintained by UNHCR Headquarters.	UNHCR Rule 5.2 Bank accounts established for UNHCR field offices shall be maintained by remittances from UNHCR Headquarters. Where appropriate and to the extent authorized by the Controller, remittances may be made from other UNHCR offices and through cheque drawings on bank accounts maintained by UNHCR Headquarters.	No change.

	Rule 412.3 One currency shall not be exchanged for another except to the extent necessary for the transaction of official business.	UNHCR Rule 5.5 Officers responsible for the operation of UNHCR bank accounts shall not exchange one currency for another except to the extent necessary for the transaction of official business.	Minor change to simplify the language, however concept remains the same.
	C. Receipt of funds		
	Rule 412.4 An official receipt, if requested, shall be issued in respect of all moneys received as of the date the funds are received.	UNHCR Rule 5.3 An official receipt shall be issued in respect of all moneys received. UNHCR Rule 3.3 An official receipt shall be issued in respect of all contributions received. [...]	Moderate adjustments. Added “as of the date the funds are received” to reinforce rule as seen in other UN agencies FRR. Partly covers also former UNHCR Rule 3.3 on official receipt for contributions.
	Rule 412.5 All moneys received shall be deposited in an official UNHCR bank account not later than the business day following the date of receipt.	UNHCR Rule 5.4 All moneys received shall be deposited in an official UNHCR bank account not later than the business day following the date of receipt.	No change.
	D. Investments		
	Regulation 4.13. The High Commissioner may make investments of moneys of the Organization not needed for immediate requirements, having regard to the particular requirements as to the liquidity of funds.	UN Regulation 4.16. The Secretary-General may make investments of moneys of the Organization not needed for immediate requirements, having regard to the particular requirements as to the liquidity of funds.	Minor adjustment to reflect UNHCR terms.
	Rule 413.1 The Controller shall ensure, including by establishing appropriate guidelines, that funds are invested in such a way as to place primary emphasis on minimizing the risk to principal funds while ensuring the liquidity necessary to meet the Organization’s cash-flow requirements. In addition to these criteria, investments shall be selected on the basis of achieving the highest reasonable rate of return and shall accord with the principles of the United Nations.	UNHCR Rule 9.1 The Controller may make short-term investments of moneys not immediately required in accordance with the investment policies of the United Nations and in consultation with the Secretary-General where practical. A report on the investment shall be submitted to the Secretary-General at least once a year. UN Rule 104.12 (a) The authority to make and prudently manage investments under regulation 4.16 is delegated to the Under-Secretary-General for Management. (b) The Under-Secretary-General for Management shall ensure, including by establishing appropriate guidelines, that funds are invested in such a way as to place primary emphasis on minimizing the risk to principal funds while ensuring the liquidity necessary to meet the Organization’s cash-flow requirements. In addition to these criteria, investments shall be selected on the basis of achieving the highest reasonable rate of return and shall accord with the principles of the United Nations.	UNHCR Rule replaced by concepts of UN rule 104.12 on investments.
	Regulation 4.14. The Controller shall report annually on investments to the Executive Committee.	UNHCR Rule 9.2 The Controller shall report annually on such investments to the Executive Committee.	Upgraded to Regulation and minor adjustment to remove “such” to cover both short- and long-term investments for reporting.
	Regulation 4.15. Revenue derived from investments shall be credited as provided in the rules relating to each fund or account.	UN Regulation 4.17. Revenue derived from investments shall be credited as provided in the rules relating to each fund or account.	No change.

Rule 415.1 Revenue from investments shall be credited to the Annual Programme Fund, except for the replenishment of the Working Capital Fund provided in Regulation 4.4 above and revenue from the Staff Benefits Fund, and unless otherwise directed by the Executive Committee.	UNHCR Rule 9.3 Revenue from investments shall be credited to the Annual Programme Fund, except for the replenishment of the Working Capital and Guarantee Fund as provided in Article 6.3 above and revenue from the Staff Benefits Fund, and unless otherwise directed by the Executive Committee.	No change.
Rule 415.2 Interest derived from placement of funds shall be credited to the UNHCR account and shall be recorded in the Annual Programme Fund. Unless otherwise authorized by the Controller, no interest shall be payable on funds administered by UNHCR.		New Rule added similar to other UN entities.
Regulation 4.16. Revenue derived from investments of the Working Capital Fund shall be credited as investment revenue of the Annual Programme Fund.	UN Regulation 4.18. Revenue derived from investments of the Working Capital Fund shall be credited as investment revenue of the General Fund.	Adjusted to reflect UNHCR terms.
Article V - Utilization of funds		
A. Programme Budget		
Authorizations		
Regulation 5.1. The Programme Budget approved by the Executive Committee shall constitute an authorization to the High Commissioner to incur commitments and make payments, for the intended purposes and up to the amounts so approved, subject to Rule 501.2 below.	UN Regulation 5.1. The appropriations voted by the General Assembly shall constitute an authorization to the Secretary-General to incur commitments and make payments for the purposes for which the appropriations were voted and up to the amounts so voted. UNHCR Rule 7.2 The approval by the Executive Committee of the Programme Budget constitutes an authorization to the High Commissioner to incur commitments and make payments up to the amounts approved, subject to the provisions of Article 8.2 below.	Adjusted UN Reg to reflect UNHCR terms and process, in substance the same as former UNHCR rule 7.2.
Rule 501.1 The High Commissioner may commit the necessary funds for the implementation of programmes in accordance with: (a) the terms of the approval given by the Executive Committee for the Programme Budget; or (b) the terms and conditions of the Supplementary Budgets; or (c) the conditions governing other funds and accounts.	UNHCR Rule 8.1 The High Commissioner may commit the necessary funds for the implementation of programmes in accordance with: (a) the terms of the approval given by the Executive Committee for the Programme Budget; or (b) the terms and conditions of the supplementary budgets; or (c) the conditions governing other funds and accounts. UN Regulation 5.9. Commitments for current or future budget periods shall be incurred only after allotments or other appropriate authorizations have been issued under the authority of the Secretary-General.	No change. Reflects in substance UN Reg. 5.9 as well.

<p>Rule 501.2 The High Commissioner may incur commitments for the implementation of programmes to the extent that moneys and governmental pledges are available in the appropriate fund or account. The High Commissioner may also, pending the receipt of the contributions, enter into commitments up to one-half of the total amount of firm pledges from organizations of established repute. Furthermore, the High Commissioner may enter into commitments under the current budget period of the Programme Budget including the Reserves, up to the amount funded from the Working Capital Fund as provided for in Regulation 4.5 (c). This authority is subject to the following conditions:</p> <p>(a) at the end of each budget period, all commitments of UNHCR shall be covered by the total of:</p> <ul style="list-style-type: none"> (i) moneys available, (ii) governmental pledges, (iii) firm pledges made by organizations of established repute and guaranteed by the Working Capital Fund, provided that a memorandum record shall be kept of such pledges, and (iv) funds drawn from the Working Capital Fund as provided for in Regulation 4.5 (c); <p>(b) at any given time, the total amount of moneys available in all UNHCR funds and accounts excluding trust fund accounts shall be sufficient to meet the total payments due at that time.</p>	<p>UNHCR Rule 8.2 The High Commissioner may incur commitments for the implementation of programmes to the extent that moneys and governmental pledges are available in the appropriate fund or account. The High Commissioner may also, pending the receipt of the contributions, enter into commitments up to one-half of the total amount of firm pledges from organizations of established repute. Furthermore, the High Commissioner may enter into commitments under the current year of the Programme Budget including the Reserves, up to the amount funded from the Working Capital and Guarantee Fund as provided for in Articles 6.4 (f) and 6.4 (g). This authority is subject to the following conditions:</p> <p>(a) at the end of each year, all commitments of UNHCR shall be covered by the total of:</p> <ul style="list-style-type: none"> (i) moneys available, (ii) governmental pledges, (iii) firm pledges made by organizations of established repute and guaranteed by the Working Capital and Guarantee Fund, provided that a memorandum record shall be kept of such pledges, and (iv) funds drawn from the Working Capital and Guarantee Fund as provided for in Articles 6.4 (f) and 6.4 (g); <p>(b) at any given time, the total amount of moneys available in all UNHCR funds and accounts excluding trust fund accounts shall be sufficient to meet the total payments due at that time.</p>	<p>Minor change.</p>
<p>Available period</p>		
<p>Regulation 5.2. Appropriations shall be available for commitment during the budget period to which they relate.</p>	<p>UN Regulation 5.2. Appropriations shall be available for commitment during the budget period to which they relate.</p>	<p>No change.</p>
<p>Regulation 5.3. Appropriations shall remain available for twelve (12) months following the end of the Budget Period to which they relate to the extent that they are required to discharge commitments in respect of goods supplied and services rendered in the Budget Period and to liquidate any other outstanding legal obligation of the Budget Period. The balance of the appropriations shall be surrendered.</p>	<p>UN Regulation 5.3. Appropriations shall remain available for 12 months following the end of the budget period to which they relate to the extent that they are required to discharge commitments in respect of goods supplied and services rendered in the budget period and to liquidate any other outstanding legal obligation of the budget period. The balance of the appropriations shall be surrendered.</p>	<p>No change.</p>
<p>Regulation 5.4. At the end of the 12-month period provided in Regulation 5.3 above, the then remaining balance of any appropriations retained will be surrendered. Where a commitment remains valid at the end of the 12-month period, it shall be cancelled and funded from the current appropriations.</p>	<p>UN Regulation 5.4. At the end of the 12-month period provided in regulation 5.3 above, the then remaining balance of any appropriations retained will be surrendered. Where a commitment remains valid at the end of the 12-month period, it shall be cancelled and funded from the current appropriations.</p>	<p>No change.</p>

Commitments against appropriations for future budget periods		
<p>Regulation 5.5. The High Commissioner may enter into commitments for future Budget Periods, provided that such commitments:</p> <p>(a) Are for activities which have been approved by the Executive Committee and are expected to continue beyond the end of the current Budget Period; or</p> <p>(b) Are authorized by specific decisions of the Executive Committee.</p>	<p>UN Regulation 5.7. The Secretary-General may enter into commitments for future budget periods, provided that such commitments:</p> <p>(a) Are for activities which have been approved by the General Assembly and are expected to continue beyond the end of the current budget period; or</p> <p>(b) Are authorized by specific decisions of the Assembly.</p> <p>UN Regulation 5.9. Commitments for current or future budget periods shall be incurred only after allotments or other appropriate authorizations have been issued under the authority of the Secretary-General.</p> <p>UNHCR Rule 10.4 Commitments against the approved Programme Budget for the following budget period may be made when they are necessary and in the interest of UNHCR. A memorandum record of all such commitments shall be maintained.</p>	<p>Minor adjustment of UN Reg 5.7 to reflect UNHCR terms.</p> <p>Reflects in substance also UN Reg 5.9 and former UNHCR Rule 10.4.</p>
<p>Rule 505.1 The commitments against future budget periods shall be disclosed in the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS). Such commitments shall normally be restricted to administrative requirements of a continuing nature and to other contractual arrangements where longer lead times are required to ensure timely delivery and shall constitute the first charges against relevant appropriations once they are approved by the Executive Committee.</p>	<p>UN Rule 105.2 In accordance with regulation 5.7, the authority to approve commitments against future budget periods is delegated to the Under-Secretary-General for Management. The Under-Secretary-General for Management shall disclose the commitments against future budget periods in a note to the financial statements in accordance with the International Public Sector Accounting Standards. Such commitments shall constitute the first charges against relevant appropriations once they are approved by the General Assembly.</p>	<p>Rule revised in light of UN rule 105.2. .</p> <p>Addition made in the Rule to clarify what could be an acceptable reason for a future year commitment – such article is also present in UNDP rule 114.03.</p>
<p>B. Implementation of programmes</p>		
<p>Rule 505.2 The implementation of programmes can be undertaken through direct implementation or implementation with a partner.</p>	<p>UNHCR Rule 8.3 Whenever possible and appropriate, the implementation of programmes will be entrusted to implementing partners, private firms or individual experts.</p>	<p>UNHCR Rule updated to reflect various modalities possible for programme implementation.</p>
<p>Rule 505.3 When programmes are to be implemented UNHCR's delegation framework applies, setting out the authorities related to the management of approved resources, including the level of delegation to senior managers in Country Operations, Regional Bureaux, and at Headquarters.</p>	<p>UNHCR Rule 8.7 When programmes are to be implemented a formal Letter of Instruction to the responsible officer(s) or organizational unit(s) shall be issued before implementation starts.</p>	<p>Adjusted wording to reflect current concept. The Letter of Instructions were used in past to delegate authority over budget control aspects. Such Letters are no longer used today as management of resources, including budget and expense controls are implemented through the new systems (COMPASS, ERP mechanisms etc.).</p>

Rule 505.4 When implementation of programmes is undertaken through implementation with a partner, an agreement or a formal exchange of letters between UNHCR and the implementing partner(s), shall be concluded before implementation starts and shall:

- (a) define the purpose and objectives of the programme;
- (b) specify the conditions which are to govern the financing and implementation of the programme;
- (c) specify the amount of moneys to be made available by the High Commissioner, the currency in which it will be paid and, when applicable, the purposes for which it is to be used;
- (d) specify the termination date of the programme;
- (e) prescribe the mechanism and frequency of financial and non-financial reporting to the High Commissioner;
- (f) provide that the High Commissioner may arrange for such inspections and examinations as deemed necessary to ensure the proper implementation of the programme;
- (g) provide that commitments and expenses made by the agency under the agreement may be audited on behalf of the High Commissioner in accordance with Rule 604.1;
- (h) prescribe the submission of audit certificates by the agency as required;
- (i) recognize the privileges and immunities enjoyed by UNHCR.

UNHCR Rule 8.5 Each agreement, sub-agreement or exchange of letters referred to in Article 8.4 (a) and (b) shall:

- (a) define the purpose and objectives of the programme and the means of achieving them;
- (b) specify the conditions which are to govern the financing and implementation of the programme;
- (c) specify the amount of moneys to be made available by the High Commissioner, the currency in which it will be paid and, when applicable, the purposes for which it is to be used;
- (d) specify the termination date of the programme;
- (e) prescribe the form of the financial statements to be submitted at least annually to the High Commissioner, and the dates on which they shall be submitted;
- (f) provide that the High Commissioner may arrange for such inspections and examinations as he/she deems necessary to ensure the proper implementation of the programme;
- (g) provide that commitments and expenses made by the agency under the agreement may be audited on behalf of the High Commissioner in accordance with Article 12 of these rules;
- (h) prescribe the submission of audit certificates by the agency;
- (i) prescribe arbitration as the means for settlement of disputes;
- (j) recognize the privileges and immunities enjoyed by UNHCR.

UNHCR Rule 8.4 Programmes will be implemented in accordance with the terms of:

- (a) an agreement or a formal exchange of letters between UNHCR and the implementing partner(s), to be concluded before implementation starts; or
- (b) a Letter of Instruction to the responsible officer(s) or organizational unit(s) of UNHCR and any sub-agreements thereto; or
- (c) an agreement between UNHCR and a government or United Nations agency for payment of a grant by UNHCR to that party. The terms and conditions of grant agreements shall be in accordance with the related framework to be approved by the Executive Committee.

Changed. Added (a) from former UNHCR Rule 8.4; previous (b) not applicable anymore; (c) is in substance an agreement with partners and reflected with the additional wording.

Article VI - Internal Control		
A. Authority and accountability		
<p>Regulation 6.1. The High Commissioner is responsible to establish and maintain a system of internal control designed to provide reasonable assurance that organizational aims and objectives can be met, whilst safeguarding resources and assets of UNHCR. The system of internal control shall incorporate an ongoing process to identify and prioritize the risks to the achievement of UNHCR's aims and objectives, evaluate the likelihood and impact of those risks being realized, and to manage them efficiently, effectively and economically.</p>	<p>UN Regulation 5.8. The Secretary-General shall: [...] (d) Maintain a system of internal controls designed to provide reasonable assurance regarding the reliability of financial reporting and assurance that the Organization's resources and assets are safeguarded in accordance with the regulatory framework, in order to meet the aims and objectives of the Organization.</p>	<p>Proposed UNHCR Regulation to describe the internal control overall concept including parts of UN Reg. 5.8 (d). Substance consistent with other UN entities.</p>
<p>Regulation 6.2 (a) To preserve the integrity and efficiency of the internal control system, the following principles will be adhered to in the process of administering the resources of the organisation:</p> <p>(i) Utilization of resources, including posts, is in accordance with the purposes for which those resources were entrusted to or approved for use by UNHCR and in accordance with these Financial Regulations and Rules;</p> <p>(ii) Commitments and expenses incurred are consistent and in conformity with the directives of the Executive Committee or, as appropriate, with the purpose and conditions of the funds or accounts referred to under Article V;</p> <p>(iii) Commitments and expenses are necessary and justified to achieve the directives assigned to the organisation by the Executive Committee in an efficient and effective manner;</p> <p>(iv) Payments are made for valid organizational liabilities and in accordance with the purpose for which the applicable/relevant financial commitment was established where applicable;</p> <p>(v) Payments are made on the basis of adequate supporting documents in accordance with the requirements stated in Rules 602.3 to 602.8;</p> <p>(vi) Appropriate segregation of duties has been applied in the review and approval of financial transactions to ensure such transactions are fairly reflected in the accounts in line with the intended purpose;</p> <p>(vii) detailed records are maintained, together with the corresponding supporting documents, explanations and justifications necessary to substantiate all funds received, commitments, disbursements and expenses recorded in the accounts.</p>	<p>UNHCR Rule 10.1 The Controller is responsible to the High Commissioner for establishing internal controls to ensure:</p> <p>(a) the regularity of receipt, custody and disposal of all assets entrusted to him/her;</p> <p>(b) the conformity of commitments and expenses with the directives of the Executive Committee or, as appropriate, with the purpose and conditions of the funds or accounts referred to under Article 6 above.</p> <p>UN Regulation 5.8. The Secretary-General shall: [...] (c) Designate the officers who may receive money or assets, enter into commitments and make disbursements on behalf of the Organization; [...]</p>	<p>Proposed UNHCR Regulation to set the key principles of internal control.</p>

<p>(b) The Controller shall also implement systems that leverage technology in support of these principles.</p>		
<p>Rule 602.1 The Controller shall designate personnel to perform:</p> <p>(a) the certification function. The certifying personnel will be personally responsible and accountable, for managing the utilization of resources assigned to them, including posts, in accordance with the purposes for which those resources were approved, the principle of efficiency and effectiveness, and these Financial Regulations and rules. The certifying personnel must be prepared to submit explanations and justifications in relation to the commitments and expenses certified by them;</p> <p>(b) the approving function. In approving areas under their authority, approving personal verify that transactions are in compliance with relevant frameworks. For commitments, it includes that they are certified by designated personnel. For payments, it includes verifying the legality of payments and compliance with Rules 602.3 to 602.8 has been fulfilled.</p>	<p>UNHCR Rule 10.3 Certifying officers shall be designated by the Controller and shall be responsible for the specific accounts assigned to them. Alternates may be designated by the Controller to act in the absence of the certifying officers. Certifying officers shall be responsible for ensuring that the proposed commitment or expense:</p> <p>(a) is in accordance with the existing regulations, rules and instructions;</p> <p>(b) conforms to the terms of the relevant authorizations from the Executive Committee or to the purpose and conditions of the relevant fund or account.</p> <p>The authority granted and responsibility assigned to such officers is a personal one and cannot be delegated.</p> <p>UN Rule 105.5 (a) One or more officials shall be designated by the Under-Secretary-General for Management as the certifying officer(s) for the account(s) pertaining to a section or subsection of an approved budget. Certifying authority and responsibility is assigned on a personal basis and cannot be delegated. A certifying officer cannot exercise the approving functions assigned in accordance with rule 105.6.</p> <p>(b) Certifying officers are responsible for managing the utilization of resources, including posts, in accordance with the purposes for which those resources were approved, the principles of efficiency and effectiveness, and the Financial Regulations and Rules of the United Nations. Certifying officers must maintain detailed records of all commitments, disbursements and expenses against the accounts for which they have been delegated responsibility. They must be prepared to submit any supporting documents, explanations and justifications requested by the Under-Secretary-General for Management.</p> <p>(c) In cases where the goods/services received and the invoice received are consistent with the details of the commitment, the certification may be deemed to have taken place at commitment.</p> <p>Rule 105.6 (a) Approving officers are designated by the Under-Secretary-General for Management to approve the entry into the accounts of commitments, disbursements and expenses relating to contracts, agreements, purchase orders and other forms of undertaking after verifying that they are in order and have been certified by a duly designated certifying officer. Approving officers are also</p>	<p>Proposed UNHCR Rule taking into account concepts of former UNHCR rule 10.3, and UN Rules 105.5 and 105.6.</p>

	<p>responsible for approving the making of payments once they have ensured that they are properly due, confirming that the necessary goods and services have been received in accordance with the contract, agreement, purchase order or other form of undertaking by which they were ordered and, if the cost exceeds \$4,000 (or its equivalent in other currencies), in accordance with the purpose for which the relevant financial commitment was established. Approving officers must maintain detailed records and must be prepared to submit any supporting documents, explanations and justifications requested by the Under-Secretary-General for Management.</p> <p>(b) Approving authority and responsibility is assigned on a personal basis and cannot be delegated. An approving officer cannot exercise the certifying functions assigned in accordance with rule 105.5 or the bank signatory functions assigned in accordance with rule 104.5.</p> <p>(c) In cases where the goods/services received and the invoice received are consistent with the details of the commitment, the approval may be deemed to have taken place at commitment.</p>	
<p>Rule 602.2 Apart from the employment of staff authorized against an authorized staffing table, all undertaking for goods and services shall require a commitment registered in the accounts against which relevant payments or disbursements may be made. However, the High Commissioner shall establish thresholds below which reservations may not be required.</p>	<p>UN Rule 105.7 (a) Apart from the employment of staff against an authorized staffing table and consequential commitments under the Staff Regulations and Rules and allocations made to executing agencies, no undertaking, including by contract, agreement or purchase order, for an amount exceeding \$4,000 (or its equivalent in other currencies) shall be entered into until the appropriate credit(s) has (have) been reserved in the accounts by the certifying officer. This shall be done through the recording of commitments against which relevant payments or disbursements may be made. A commitment shall remain open until such point as it is liquidated, cancelled or recommitted in accordance with regulations 5.4 and 5.5, as appropriate.</p> <p>(b) If, in the time that elapses between the establishment of a commitment and the processing of final payment, the cost of the relevant goods or services has, for whatever reason, increased by less than \$4,000 (or its equivalent in other currencies) or 10 per cent of the commitment, whichever is lower, no change need be made to the amount of the original commitment. If, however, the increase in costs exceeds \$4,000 (or its equivalent in other currencies), the original commitment must be revised to reflect this increase in requirements and further certification is required. All increases in commitments shall be subject to the same</p>	<p>Adjusted UN rule 105.7 (a). The second part (b) of UN rule 105.7, details regarding commitments management are covered in internal policies hence no need to include such details in these rules. Adjusted text to reflect and maintain the current flexibility to change the threshold for reservation of funds as needed within internal policy.</p>

		procedures as apply to the incurring of original commitments.	
	B. Disbursements / Payments		
	Rule 602.3 The Controller shall establish internal control mechanisms with relation to payments and shall designate the personnel authorised and/or mechanisms to approve payments and release disbursements on behalf of UNHCR.	UNHCR Rule 5.6 Only Representatives and such other approving officers designated by the Controller in writing may approve payments on behalf of UNHCR. Approving officers are responsible for reviewing the legality of payments and exercising all appropriate financial controls.	Rule updated to reflect current UNHCR processes and modern controls.
	Rule 602.4 Payment shall be made on the basis of supporting vouchers and other documents which indicate that the goods or services have been received in accordance with the documents establishing the commitment, that payment has not previously been made, and that the payment is properly due.	UNHCR Rule 5.7 Payment shall be made on the basis of supporting vouchers and other documents which indicate that the goods or services have been received in accordance with the documents establishing the commitment, that payment has not previously been made, and that the payment is properly due. [...] UN Regulation 5.8. The Secretary-General shall: [...] (b) Cause all payments to be made on the basis of supporting documents which ensure that the services or goods have been received; [...]	No change to wording. Deleted “progress payments” from this rule and included it in below rule 602.5 on advance and progress payment, similar to UN FRR structure.
	Rule 602.5 (a) Payments in advance of the delivery of goods or performance of contractual services may be made if generally accepted commercial practice or the essential interest of UNHCR so demand. Whenever such an advance payment is requested, the reasons therefore shall be recorded by the designated personnel. (b) Progress payments may be permitted pursuant to normal commercial practice or in the interests of UNHCR, in accordance with administrative issuances issued by the Controller.	UNHCR Rule 5.8 Payments in advance of the delivery of goods or performance of contractual services may be made if generally accepted commercial practice or the essential interest of UNHCR so demand. Whenever such an advance payment is requested, the reasons therefore shall be recorded by the certifying officer. UNHCR Rule 5.7 [...] Progress payments may be made when the Controller deems it to be in the interest of UNHCR.	Combines in one rule part (a) from former UNHCR rule 5.8 with no change to wording and part (b) from former UNHCR rule 5.7. with minor changes.
	Rule 602.6 To the extent possible, all disbursements should be made by applicable electronic transfer modalities to ensure highest level of internal controls. On an exceptional basis, the use of cheques, bank instructions or cash disbursements may be authorized by the Controller.	UNHCR Rule 5.9 Payments in excess of \$100 or its equivalent shall be made by cheque or bank transfer unless otherwise authorized by the Controller.	Adjustment in line with other UN/UN organizations, however emphasized digital payments as preferred to strengthen controls.
	Rule 602.7 Disbursements shall be recorded in the accounts as of the date when the disbursement is made.	UNHCR Rule 5.10 Disbursements shall be recorded in the accounts as of the date when the disbursement is made, that is, when the cheque or instruction to the bank is issued, or cash is paid out.	Simplified rule as dating is automated in systems.

<p>Rule 602.8 Where disbursements are not electronic, e.g. cheque, bank instructions or cash, instructions shall be subject to authorisation by two members from a panel designated by the Controller. The Controller may, where adequate safeguards are provided, authorize the release of disbursement instructions by one designated official only. The authority granted and responsibility assigned to such signatories is a personal one and cannot be delegated.</p>	<p>UNHCR Rule 5.11 Cheques and instructions to banks shall be signed by two officers from a panel or panels of signatories designated by the Controller provided that signature of cheques by one officer and one other official may be authorized when circumstances so warrant. If exceptional circumstances so warrant, signature of cheques by one officer may be authorized. The authority granted and responsibility assigned to such signatories is a personal one and cannot be delegated.</p>	<p>Rule updated to reflect need for manual payments, as electronic payments follow different control process.</p>
<p>C. Management of Assets</p>		
<p>Regulation 6.3. The High Commissioner is responsible and accountable for managing the supplies, inventory, property, plant and equipment (PPE) and intangible assets of UNHCR effectively and efficiently in furtherance of the mandate and activities. The High Commissioner may delegate authority, as appropriate, for such management of supplies, inventory, PPE and intangible assets, including actions necessary for their receipt, maintenance, consumption and disposal.</p>	<p>UN Rule 105.20 The Under-Secretary-General for Management is responsible for the management of the property, plant and equipment, inventories and intangible assets of the United Nations, including all systems governing their receipt, valuation, recording, utilization, safekeeping, maintenance, transfer and disposal, including by sale, and shall designate the officials responsible for performing property management functions.</p> <p>UNHCR Rule 10.1 The Controller is responsible to the High Commissioner for establishing internal controls to ensure: (a) the regularity of receipt, custody and disposal of all assets entrusted to him/her; [...].</p>	<p>Upgraded rule. Wording taken from UN rule 105.20 and regulations of other UN entities but reflects in substance also parts of former UNHCR Rule 10.1.b</p>
<p>Rule 603.1 Verification shall be carried out periodically on existence and condition of property, plant and equipment, inventories and intangible assets of the Organization, and records maintained in accordance with administrative issuances established by the High Commissioner.</p>	<p>UN Rule 105.21 Physical verification shall be carried out and records maintained of property, plant and equipment, inventories and intangible assets of the Organization, in accordance with policies established by the Under-Secretary-General for Management.</p>	<p>Minor adjustment to UN rule with updated language to reflect UNHCR terminology and practices.</p>
<p>Rule 603.2 (a) The High Commissioner shall establish review mechanisms for Headquarters and other locations to render written advice in respect of loss, damage, impairment or other discrepancy regarding the property, plant and equipment, and inventories of UNHCR. Where review bodies are established, the High Commissioner shall establish the composition and terms of reference of such review bodies, which shall include procedures for determining the cause of such loss, damage, impairment or other discrepancy and the disposal action to be taken. (b) Where the advice of a review body is required, no final action in respect of UNHCR property loss, damage,</p>	<p>UNHCR Rule 10.8 An Asset Management Board shall be established at UNHCR Headquarters to advise the High Commissioner on questions arising from the management of assets owned by UNHCR. The High Commissioner is authorized to establish Asset Management Boards at the regional and the local level. The High Commissioner will issue rules and procedures of the Boards defining in particular the composition, the authority and the responsibility of the Boards.</p> <p>UNHCR Rule 10.9 Subject to the provisions contained in Article 1.3 above, the Boards will advise the High Commissioner and Representatives, respectively, on the steps to be taken to ensure that:</p>	<p>Merged UN Rule 105.22 with related UNHCR Rules 10.8 and 10.9, modifying to reflect current process in UNHCR.</p>

	<p>impairment or other discrepancy may be taken before such advice is received. In cases where the High Commissioner decides not to accept the advice of such a body, this shall be recorded in writing, along with the reasons for that decision.</p>	<p>(a) such assets are the subject of up-to-date and detailed records; (b) they are utilized for the purpose for which they were purchased and in accordance with the terms of the pertinent implementing instrument; (c) at the time of disposal (through sale, gift, exchange or destruction) of such assets which have become surplus to operating requirements, the interests of UNHCR are fully protected.</p> <p>UN Rule 105.22 (a) The Under-Secretary-General for Management shall establish review bodies for Headquarters and other locations to render written advice in respect of loss, damage, impairment or other discrepancy regarding the property, plant and equipment, inventories and intangible assets of the United Nations. The Under-Secretary-General for Management shall establish the composition and terms of reference of such review bodies, which shall include procedures for determining the cause of such loss, damage, impairment or other discrepancy, the disposal action to be taken in accordance with rules 105.23 and 105.24 and the degree of responsibility, if any, attaching to any official of the United Nations or other party for such loss, damage or other discrepancy. (b) Where the advice of a review body is required, no final action in respect of United Nations property loss, damage, impairment or other discrepancy may be taken before such advice is received. In cases where the Under-Secretary-General for Management decides not to accept the advice of such a body, he or she shall record in writing, the reasons for that decision.</p>	
	<p>D. Ex gratia</p>		
	<p>Regulation 6.4. The High Commissioner may make such ex gratia payments as are deemed to be necessary in the interest of the Organization, provided that a statement of such payments shall be submitted to the United Nations Board of Auditors with the financial statements. Ex gratia payments may be made in cases where although no legal liability on UNHCR exists, the moral obligation is such as to make payment desirable in the interest of UNHCR.</p>	<p>UN Regulation 5.11. The Secretary-General may make such ex gratia payments as are deemed to be necessary in the interest of the Organization, provided that a statement of such payments shall be submitted to the Board of Auditors with the financial statements.</p> <p>UNHCR Rule 10.5 [...] payments where, although no legal liability on UNHCR exists, the moral obligation is, in his/her opinion, such as to make payment desirable in the interest of UNHCR. [...]</p>	<p>Minor adjustment to reflect UNHCR terms and added "moral obligation" from former UNHCR Rule 10.5.</p>
	<p>Rule 604.1. The Controller, under delegated authority from the High Commissioner, may personally approve ex-gratia payments for values not exceeding \$25,000. Ex</p>	<p>UNHCR Rule 10.5 The Controller may personally approve ex-gratia payments where, although no legal liability on UNHCR exists, the moral obligation is, in his/her opinion,</p>	<p>Adjusted to reflect current UNHCR process and to remove duplication with the Regulation. Valued raised up to \$25,000 in line with other UN entities</p>

	<p>gratia payments to staff members of UNHCR or another agency of the United Nations system as well as ex gratia payments exceeding \$25,000 shall require the personal approval of the High Commissioner.</p>	<p>such as to make payment desirable in the interest of UNHCR. Ex-gratia payments to staff members of UNHCR or another agency of the United Nations system as well as ex-gratia payments in excess of \$5,000 shall require the personal approval of the High Commissioner. A statement of any ex-gratia payments made shall be submitted to the United Nations Board of Auditors and to the Executive Committee with the financial statements.</p>	<p>comparable in size, and also aligned with the delegated authority for approving write-offs.</p>
	<p>E. Internal Audit</p>		
	<p>Regulation 6.5. The Office of Internal Oversight Services shall conduct independent internal audits in accordance with Article VI and in conformity with generally accepted auditing standards. Internal auditors shall review, evaluate and report on the use of financial resources and on the effectiveness, adequacy and application of internal financial control systems, procedures and other relevant internal controls. Internal audits shall also include the following elements: (a) Compliance of financial transactions with General Assembly resolutions, approved programmes and other legislative mandates, with regulations and rules and related administrative issuances and with the approved recommendations of external oversight bodies; (b) Economy, efficiency and effectiveness of financial, physical and human resources management and utilization and of programme delivery, including by examining the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates and by conducting management audits.</p>	<p>UN Regulation 5.15. The Office of Internal Oversight Services shall conduct independent internal audits in accordance with regulation 5.8 (d) and in conformity with generally accepted auditing standards. Internal auditors shall review, evaluate and report on the use of financial resources and on the effectiveness, adequacy and application of internal financial control systems, procedures and other relevant internal controls. Internal audits shall also include the following elements: (a) Compliance of financial transactions with General Assembly resolutions, approved programmes and other legislative mandates, with regulations and rules and related administrative instructions and with the approved recommendations of external oversight bodies; (b) Economy, efficiency and effectiveness of financial, physical and human resources management and utilization and of programme delivery, including by examining the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates and by conducting management audits.</p> <p>UNHCR Rule 12.1 All financial transactions and related activities covered by these rules shall be subject to audit by internal auditors and the United Nations Board of Auditors. [...]</p>	<p>Minor change to cover all UNHCR regulatory documents. Also reflects in substance former UNHCR Rule 12.1.</p>
	<p>F. External audit of partner</p>		
	<p>Rule 605.1 External auditors will be engaged by UNHCR to audit projects implemented by partners.</p>	<p>UNHCR Rule 12.1 [...] Additional external auditors will be engaged by UNHCR to audit the accounts of implementing partners.</p>	<p>No change. Kept the additional external auditor for IPs under Article IC (not under External Audit anymore). Internal and External Audit is captured by Regulation 6.5 (Internal Audit) and Regulation 9.1 (External Audit).</p>

Article VII - Procurement		
General Principles		
<p>Regulation 7.1. Procurement functions include all actions necessary for the acquisition, by purchase or lease, of property, including products and real property, and of services, including works. The following general principles shall be given due consideration when exercising the procurement functions of UNHCR:</p> <p>(a) Best value for money; (b) Fairness, integrity and transparency; (c) Effective international competition; (d) The interest of UNHCR.</p>	<p>UN Regulation 5.12. Procurement functions include all actions necessary for the acquisition, by purchase or lease, of property, including products and real property, and of services, including works. The following general principles shall be given due consideration when exercising the procurement functions of the United Nations:</p> <p>(a) Best value for money; (b) Fairness, integrity and transparency; (c) Effective international competition; (d) The interest of the United Nations.</p>	Minor adjustment to reflect UNHCR terms.
<p>Regulation 7.2. Tenders for goods and services shall be invited by advertisement, except where the High Commissioner deems that, in the interests of the Organization, a departure from this regulation is desirable.</p>	<p>UN Regulation 5.13. Tenders for goods and services shall be invited by advertisement, except where the Secretary-General deems that, in the interests of the Organization, a departure from this regulation is desirable.</p>	Minor adjustment to reflect UNHCR terms.
Authority and responsibility		
<p>Rule 702.1 (a) The High Commissioner is responsible for the procurement functions of UNHCR, shall establish its procurement systems and shall designate the personnel responsible for performing procurement functions. (b) The High Commissioner shall establish a Committee on Contracts at UNHCR Headquarters and/or at the regional and the local level, as required. The Committees will review the procurement actions leading to the award or amendment of procurement contracts by UNHCR, which, for purposes of these Regulations and Rules, includes agreements or other written instruments such as purchase orders and contracts that involve income to UNHCR. Rules and procedures of the Committees defining in particular the composition, the authority and the responsibility of the Committees will be issued by the High Commissioner.</p>	<p>UNHCR Rule 10.10 The High Commissioner will establish a Committee on Contracts at UNHCR Headquarters. The High Commissioner is authorized to establish Committees on Contracts at the regional and the local level. The Committees will review the award of contracts by UNHCR and involving major financial amounts. Rules and procedures of the Committees defining in particular the composition, the authority and the responsibility of the Committees will be issued by the High Commissioner.</p> <p>UN Rule 105.13 (a) The Under-Secretary-General for Management is responsible for the procurement functions of the United Nations, shall establish all United Nations procurement systems and shall designate the officials responsible for performing procurement functions. (b) The Under-Secretary-General for Management shall establish review committees, at Headquarters and other locations, to render written advice to the Under-Secretary-General for Management on procurement actions leading to the award or amendment of procurement contracts, which, for purposes of these Regulations and Rules, includes agreements or other written instruments such as</p>	Merged UNHCR and respective UN Rule.

		<p>purchase orders and contracts that involve income to the United Nations. The Under-Secretary-General for Management shall establish the composition and the terms of reference of such committees, which shall include the types and monetary values of proposed procurement actions subject to review.</p> <p>(c) Where the advice of a review committee is required, no final action leading to the award or amendment of a procurement contract may be taken before such advice is received. In cases where the Under-Secretary-General for Management decides not to accept the advice of such a review committee, he or she shall record in writing the reasons for that decision.</p>	
	<p>Competition</p>		
	<p>Rule 702.2 Consistent with the principles set out in regulation 7.1 and except as otherwise provided in rule 702.4, procurement contracts shall be awarded on the basis of effective competition, and to this end the competitive process shall, as necessary, include:</p> <p>(a) Acquisition planning for developing an overall procurement strategy and procurement methodologies;</p> <p>(b) Market research for identifying potential suppliers;</p> <p>(c) Consideration of prudent commercial practices;</p> <p>(d) Formal methods of solicitation, utilizing invitations to bid or requests for proposals on the basis of advertisement or direct solicitation of invited suppliers, or informal methods of solicitation, such as requests for quotations. The High Commissioner shall publish administrative issuances concerning the types of procurement activities and monetary values for which such methods of solicitation are to be used. Such formal and informal methods of solicitation may be conducted by means of electronic data interchange, provided the High Commissioner has ensured that the electronic data interchange system is capable of ensuring authentication and confidentiality of the information transmitted;</p> <p>(e) Public bid openings; for purposes of bidding by means of electronic data interchange, the virtual opening of bids is considered public.</p>	<p>UN Rule 105.14 Consistent with the principles set out in regulation 5.12 and except as otherwise provided in rule 105.16, procurement contracts shall be awarded on the basis of effective competition, and to this end the competitive process shall, as necessary, include:</p> <p>(a) Acquisition planning for developing an overall procurement strategy and procurement methodologies;</p> <p>(b) Market research for identifying potential suppliers;</p> <p>(c) Consideration of prudent commercial practices;</p> <p>(d) Formal methods of solicitation, utilizing invitations to bid or requests for proposals on the basis of advertisement or direct solicitation of invited suppliers, or informal methods of solicitation, such as requests for quotations. The Under-Secretary-General for Management shall issue administrative instructions concerning the types of procurement activities and monetary values for which such methods of solicitation are to be used. Such formal and informal methods of solicitation may be conducted by means of electronic data interchange, provided the Under-Secretary-General for Management has ensured that the electronic data interchange system is capable of ensuring authentication and confidentiality of the information transmitted;</p> <p>(e) Public bid openings; for purposes of bidding by means of electronic data interchange, the virtual opening of bids is considered public.</p>	<p>UN rule on procurement taken as no procurement rules in UNHCR rules existed before; adjusted to reflect UNHCR terms.</p>

	Formal methods of solicitation	
<p>Rule 702.3 (a) When a formal invitation to bid has been issued, the procurement contract shall be awarded to the qualified bidder whose bid substantially conforms to the requirements set forth in the solicitation documents and is evaluated to be the one with the lowest cost to UNHCR.</p> <p>(b) When a formal request for proposals has been issued, the procurement contract shall be awarded to the qualified proposer whose proposal, all factors considered, is the most responsive to the requirements set forth in the solicitation documents.</p> <p>(c) The High Commissioner may, in the interest of the United Nations, reject bids or proposals for a particular procurement action, recording the reasons for rejection in writing. The High Commissioner shall then determine whether to undertake a new solicitation, to directly negotiate a procurement contract pursuant to rule 702.4 or to terminate or suspend the procurement action.</p>	<p>UN Rule 105.15 (a) When a formal invitation to bid has been issued, the procurement contract shall be awarded to the qualified bidder whose bid substantially conforms to the requirements set forth in the solicitation documents and is evaluated to be the one with the lowest cost to the United Nations.</p> <p>(b) When a formal request for proposals has been issued, the procurement contract shall be awarded to the qualified proposer whose proposal, all factors considered, is the most responsive to the requirements set forth in the solicitation documents.</p> <p>(c) The Under-Secretary-General for Management may, in the interest of the United Nations, reject bids or proposals for a particular procurement action, recording the reasons for rejection in writing. The Under-Secretary-General for Management shall then determine whether to undertake a new solicitation, to directly negotiate a procurement contract pursuant to rule 105.16 or to terminate or suspend the procurement action.</p>	<p>UN rule on procurement taken as no procurement rules in UNHCR rules existed before; adjusted to reflect UNHCR terms.</p>
	Exceptions to the use of formal methods of solicitation	
<p>Rule 702.4 (a) The High Commissioner may determine for a particular procurement action that using formal methods of solicitation is not in the best interest of UNHCR:</p> <p>(i) When there is no competitive marketplace for the requirement, such as where a monopoly exists, where prices are fixed by legislation or government regulation or where the requirement involves a proprietary product or service;</p> <p>(ii) When there has been a previous determination or there is a need to standardize the requirement;</p> <p>(iii) When the proposed procurement contract is the result of cooperation with other organizations of the United Nations system, pursuant to rule 702.5;</p> <p>(iv) When offers for identical products and services have been obtained competitively within a reasonable period and the prices and conditions offered remain competitive;</p> <p>(v) When, within a reasonable prior period, a formal solicitation has not produced satisfactory results;</p> <p>(vi) When the proposed procurement contract is for the purchase or lease of real property and market conditions do not allow for effective competition;</p> <p>(vii) When there is an exigency for the requirement;</p>	<p>UN Rule 105.16 (a) The Under-Secretary-General for Management may determine for a particular procurement action that using formal methods of solicitation is not in the best interest of the United Nations:</p> <p>(i) When there is no competitive marketplace for the requirement, such as where a monopoly exists, where prices are fixed by legislation or government regulation or where the requirement involves a proprietary product or service;</p> <p>(ii) When there has been a previous determination or there is a need to standardize the requirement;</p> <p>(iii) When the proposed procurement contract is the result of cooperation with other organizations of the United Nations system, pursuant to rule 105.17;</p> <p>(iv) When offers for identical products and services have been obtained competitively within a reasonable period and the prices and conditions offered remain competitive;</p> <p>(v) When, within a reasonable prior period, a formal solicitation has not produced satisfactory results;</p> <p>(vi) When the proposed procurement contract is for the purchase or lease of real property and market conditions do not allow for effective competition;</p>	<p>UN rule on procurement taken as no procurement rules in UNHCR rules existed before; adjusted to reflect UNHCR terms.</p>

	<p>(viii) When the proposed procurement contract relates to obtaining services that cannot be evaluated objectively;</p> <p>(ix) When the High Commissioner otherwise determines that a formal solicitation will not give satisfactory results;</p> <p>(x) When the value of the procurement is below the monetary threshold established for formal methods of solicitation.</p> <p>(b) When a determination is made pursuant to paragraph (a) above, the High Commissioner shall record the reasons in writing and may then award a procurement contract, either on the basis of an informal method of solicitation or on the basis of a directly negotiated contract, to a qualified vendor whose offer substantially conforms to the requirement at an acceptable price.</p>	<p>(vii) When there is an exigency for the requirement;</p> <p>(viii) When the proposed procurement contract relates to obtaining services that cannot be evaluated objectively;</p> <p>(ix) When the Under-Secretary-General for Management otherwise determines that a formal solicitation will not give satisfactory results;</p> <p>(x) When the value of the procurement is below the monetary threshold established for formal methods of solicitation.</p> <p>(b) When a determination is made pursuant to paragraph (a) above, the Under-Secretary-General for Management shall record the reasons in writing and may then award a procurement contract, either on the basis of an informal method of solicitation or on the basis of a directly negotiated contract, to a qualified vendor whose offer substantially conforms to the requirement at an acceptable price.</p>	
	Cooperation		
	<p>Rule 702.5 (a) The High Commissioner may cooperate with other organizations of the United Nations system to meet the procurement requirements of UNHCR, provided that the regulations and rules of those organizations are consistent with those of UNHCR. The High Commissioner may, as appropriate, enter into agreements for such purposes. Such cooperation may include carrying out common procurement actions together or UNHCR entering into a contract relying on a procurement decision of the United Nations or another United Nations organization or requesting another United Nations organization to carry out procurement activities on behalf of UNHCR.</p> <p>(b) The High Commissioner may, to the extent authorized by the Executive Committee, cooperate with a Government, non-governmental organization or other public international organization in respect of procurement activities and, as appropriate, enter into agreements for such purposes.</p>	<p>UN Rule 105.17 (a) The Under-Secretary-General for Management may cooperate with other organizations of the United Nations system to meet the procurement requirements of the United Nations, provided that the regulations and rules of those organizations are consistent with those of the United Nations. The Under-Secretary-General for Management may, as appropriate, enter into agreements for such purposes. Such cooperation may include carrying out common procurement actions together or the United Nations entering into a contract relying on a procurement decision of another United Nations organization or requesting another United Nations organization to carry out procurement activities on behalf of the United Nations.</p> <p>(b) The Under-Secretary-General for Management may, to the extent authorized by the General Assembly, cooperate with a Government, non-governmental organization or other public international organization in respect of procurement activities and, as appropriate, enter into agreements for such purposes.</p>	<p>UN rule on procurement taken as no procurement rules in UNHCR rules existed before; adjusted to reflect UNHCR terms.</p>
	Written contracts		
	<p>Rule 702.6 (a) Written procurement contracts shall be used to formalize every procurement action with a monetary value exceeding specific thresholds established by the High Commissioner. Such arrangements shall, as appropriate, specify in detail:</p> <p>(i) The nature of the products or services being procured;</p>	<p>UN Rule 105.18 (a) Written procurement contracts shall be used to formalize every procurement action with a monetary value exceeding specific thresholds established by the Under-Secretary-General for Management. Such arrangements shall, as appropriate, specify in detail:</p> <p>(i) The nature of the products or services being procured;</p>	<p>UN rule on procurement taken as no procurement rules in UNHCR rules existed before; adjusted to reflect UNHCR terms.</p>

<p>(ii) The quantity being procured; (iii) The contract or unit price; (iv) The period covered; (v) Conditions to be fulfilled, including the United Nations general conditions of contract and implications for non-delivery; (vi) Terms of delivery and payment; (vii) Name and address of the supplier. (b) The requirement for written procurement contracts shall not be interpreted to restrict the use of any electronic means of data interchange. Before any electronic means of data interchange is used, the High Commissioner shall ensure that the electronic data interchange system is capable of ensuring authentication and confidentiality of the information transmitted.</p>	<p>(ii) The quantity being procured; (iii) The contract or unit price; (iv) The period covered; (v) Conditions to be fulfilled, including the United Nations general conditions of contract and implications for non-delivery; (vi) Terms of delivery and payment; (vii) Name and address of the supplier. (b) The requirement for written procurement contracts shall not be interpreted to restrict the use of any electronic means of data interchange. Before any electronic means of data interchange is used, the Under-Secretary-General for Management shall ensure that the electronic data interchange system is capable of ensuring authentication and confidentiality of the information transmitted.</p>	
<p>Article VIII - Accounting</p>		
<p>Regulation 8.1. The financial statements shall be prepared annually in United States dollars in accordance with the present Regulations and Rules, decisions of the appropriate legislative bodies and the International Public Sector Accounting Standards (IPSAS).</p>	<p>UN Regulation 6.1. The financial statements shall be prepared annually in United States dollars in accordance with the present Regulations and Rules, decisions of the appropriate legislative bodies and the International Public Sector Accounting Standards.</p> <p>UNHCR Rule 11.1 The High Commissioner shall submit annual financial statements prepared in accordance with the International Public Sector Accounting Standards (IPSAS).</p>	<p>No change. Reflects in substance former UNHCR Rule 11.1.</p>
<p>Regulation 8.2. The High Commissioner shall approve and submit annual financial statements, certified by the Controller, to: (a) the United Nations Board of Auditors within three months after the close of each financial period; and (b) the Executive Committee at its next session. The audit certificate, the report of the Board of Auditors and the report of the Advisory Committee thereon, if any, shall also be submitted to the Executive Committee.</p>	<p>UNHCR Rule 11.3 The High Commissioner shall submit annual financial statements certified by the Controller and approved by himself/herself to: (a) the United Nations Board of Auditors within three months after the close of each financial period; and (b) the Executive Committee at its next session. He/she shall also submit to the Executive Committee the audit certificate, the report of the Board of Auditors and the report of the Advisory Committee on Administrative and Budgetary Questions thereon.</p> <p>UN Regulation 6.2. The Secretary-General shall transmit the annual financial statements to the Board of Auditors following certification and no later than three months following the end of the relevant financial period.</p>	<p>Minor adjustment. UNHCR Rule 11.3 upgraded in substance a regulation which is also equivalent to the UN Reg 6.2.</p>
<p>Regulation 8.3. Appropriate separate accounts shall be maintained for all trust funds, reserves and special accounts.</p>	<p>UN Regulation 6.3. Appropriate separate accounts shall be maintained for all trust funds and reserve and special accounts.</p>	<p>No change.</p>

	<p>Regulation 8.4. The accounts of the Organization shall be presented in United States dollars. Accounting records may, however, be kept in such currency or currencies as the High Commissioner may deem necessary.</p>	<p>UN Regulation 6.4. The accounts of the Organization shall be presented in United States dollars. Accounting records may, however, be kept in such currency or currencies as the Secretary-General may deem necessary.</p> <p>UNHCR Rule 11.2 The functional and reporting currency of UNHCR shall be the United States dollar, provided that the accounts of field offices may be maintained in the national currency of the country concerned.</p>	<p>No change. Reflects in substance also former UNHCR Rule 11.2.</p>
	<p>Rule 804.1 Transactions may be recorded in both the transaction currency and the United States dollar. The accounts shall be maintained in United States dollars.</p>	<p>UN Rule 106.4 Transactions may be recorded in both the transaction currency and the United States dollar. The accounts shall be maintained in United States dollars.</p> <p>UNHCR Rule 11.2 The functional and reporting currency of UNHCR shall be the United States dollar, provided that the accounts of field offices may be maintained in the national currency of the country concerned.</p>	<p>No change. Wording taken from UN rule but reflects in substance also former UNHCR Rule 11.2.</p>
	<p>Regulation 8.5. The financial period shall consist of a calendar year.</p>	<p>UN Regulation 1.2. The financial period shall consist of a calendar year, except for peacekeeping operations with special accounts, for which the financial period shall be one year, from 1 July to 30 June.</p> <p>UNHCR Rule 2.1 The financial period for the purpose of accounting for expenses incurred and for preparing financial statements requested under Article 11 shall be the period from 1 January to 31 December.</p>	<p>Minor adjustment to UN Reg 1.2 and it is in substance also former UNHCR Rule 2.1 which is upgraded to a Regulation.</p>
<p>Write-offs</p>			
	<p>Regulation 8.6. The High Commissioner may, after investigation, authorize the writing-off of losses of assets, including cash, inventories and property, plant and equipment, provided that a statement of all such amounts written off shall be submitted to the Board of Auditors with the annual financial statements submitted in accordance with Regulation 9.1.</p>	<p>Regulation 6.5. The Secretary-General may, after full investigation, authorize the writing-off of losses of assets, including cash, inventories and property, plant and equipment, provided that a statement of all such amounts written off shall be submitted to the Board of Auditors with the annual financial statements submitted in accordance with regulation 6.1.</p>	<p>Adjusted to reflect UNHCR terms and process.</p>
	<p>Rule 806.1 The High Commissioner's authority under Regulation 8.6 is delegated to the Controller. (a) The Controller may, after investigation appropriate to each case, authorize the writing-off of any losses of UNHCR assets or such other adjustment of the records as will bring the balance shown by the records into conformity with the actual quantities, except that the proposals for write-offs exceeding \$25,000 shall require the approval of the High Commissioner; (b) The investigation shall in each case indicate the responsibility, if any, attaching to any official of UNHCR for</p>	<p>UNHCR Rule 10.6 (a) The Controller may, after full investigation in each case, authorize the writing off of losses of cash and the book value of accounts receivable and notes receivable, including conversion of loans into grants, except that the writing-off of amounts in excess of \$10,000 shall require the approval of the High Commissioner. A statement of all amounts written off shall be submitted to the Board of Auditors with the financial statements; (b) The investigation shall in each case indicate the responsibility, if any, attaching to any official of UNHCR for</p>	<p>Adjusted to remove BoA submission as already reflected in Reg 8.6.</p> <p>Combined former UNHCR Rule 10.6 and 10.7 here with increased threshold requiring HC approval irrespective of nature of asset to be written off, consistent with other UN agencies. Threshold aligned with ex gratia value in rule 604.1.</p>

	<p>the loss. Such official may be required to reimburse the loss either partially or in full.</p>	<p>the loss. Such official may be required to reimburse the loss either partially or in full.</p> <p>UNHCR Rule 10.7 (a) The Controller may, after full investigation in each case, authorize the writing-off of losses of UNHCR assets or such other adjustment of the records as will bring the balance shown by the records into conformity with the actual quantities; (b) The investigation shall in each case indicate the responsibility, if any, attaching to any official of UNHCR or others for the loss. Final determination as to all surcharges to be made against officials of UNHCR or others as the result of losses will be made by the Controller.</p>	
	<p>Article IX - External Audit</p>		
	<p>Regulation 9.1. The accounts of UNHCR shall be subject to external audit performed by the Board of Auditors in accordance with the provisions of Article VII of the United Nations Financial Regulations.</p>	<p>UN Regulation 7.1. The General Assembly shall appoint a board of auditors to perform an annual audit of the accounts of the United Nations. This board shall consist of three members, each of whom shall be the Auditor-General (or officer holding the equivalent title) of a Member State.</p> <p>UNHCR Rule 12.1 All financial transactions and related activities covered by these rules shall be subject to audit by internal auditors and the United Nations Board of Auditors. [...]</p>	<p>UNHCR Reg 9.1 and 9.2 are a proxy for the entirety of UN Regulations 7.1-7.12. The approach is similar to UNICEF and UNDP who also use UNBOA for external audit and cross reference to Article VII of the UN Fin Regs. Cross reference allows UNHCR to use the entirety of the UN audit Regulations without repetition.</p>
	<p>Regulation 9.2. The report of the Board of Auditors shall be transmitted to the General Assembly through the Advisory Committee, together with the audited financial statements, in accordance with any directions given by the Assembly and to the members of the Executive Committee. The Advisory Committee shall examine the financial statements and the audit reports and shall forward them to the Assembly with such comments as it deems appropriate.</p>	<p>UN Regulation 7.12. The reports of the Board of Auditors shall be transmitted to the General Assembly through the Advisory Committee, together with the audited financial statements, in accordance with any directions given by the Assembly. The Advisory Committee shall examine the financial statements and the audit reports and shall forward them to the Assembly with such comments as it deems appropriate.</p>	<p>Updated to reflect UNHCR process.</p>

Deleted UN Regulations as not applicable to UNHCR

DELETED UN REGULATION (ST/SGB/2013/4 and ST/SGB/2013/4/Amend.1)	REASON
<p>Regulation 2.11. Where, in the opinion of the Secretary-General, a proposed expenditure cannot be made from existing appropriation, it shall not be incurred until the General Assembly has made the necessary appropriation unless the Secretary-General certifies that the expenditure can be made under the provisions of the Assembly resolution relating to unforeseen and extraordinary expenses.</p>	<p><i>Not applicable to UNHCR as we have the supplementary budget process.</i></p>
<p>Regulation 2.12. Budgets for peacekeeping operations setting out objectives, expected accomplishments and outputs shall be prepared by the Secretary-General for consideration and approval by the General Assembly.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 2.13. The Secretary-General shall submit twice a year to the General Assembly for informational purposes a table summarizing the budgetary requirements of each peacekeeping operation for the budget period from 1 July to 30 June, including a breakdown of expenditure by major line item and the aggregate total resource requirement.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 2.14. The programme budget proposals of the International Court of Justice shall be prepared by the Court in consultation with the Secretary-General. The programme budget proposals shall be submitted to the General Assembly by the Secretary-General, together with such observations as he or she may deem desirable.</p>	<p><i>ICJ reference does not apply to UNHCR.</i></p>
<p>Regulation 3.1. Appropriations, subject to the adjustments effected in accordance with the provisions of regulation 3.2, shall be financed by contributions from Member States, according to the scale of assessments determined by the General Assembly. Pending the receipt of such contributions, the appropriations may be financed from the Working Capital Fund.</p>	<p><i>Not applicable to UNHCR as it relates to the scale of assessed contributions.</i></p>
<p>Regulation 3.2. For each of the two years of a budget period, the contributions of Member States shall be assessed on the basis of half of the appropriations approved by the General Assembly for that budget period, except that adjustments shall be made to the assessments in respect of:</p> <ul style="list-style-type: none"> (a) Supplementary appropriations for which contributions have not previously been assessed on Member States; (b) Half of the estimated amounts under the categories of revenue defined in regulation 3.3 for the budget period for which credits have not previously been taken into account and any adjustments in estimated amounts under these categories of revenue previously taken into account; (c) Contributions resulting from the assessment of new Member States under the provisions of regulation 3.8; (d) Any balance of the appropriations surrendered under regulations 5.3 and 5.4; (e) Half of the Member States' credits in the Tax Equalization Fund for the budget period estimated to be not required to meet charges for tax refunds during the calendar year and any adjustments in the estimated credits previously taken into account. 	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>
<p>Regulation 3.3. Member States' assessments shall be offset in accordance with regulation 3.2 by net revenue from the following revenue categories:</p> <ul style="list-style-type: none"> (a) Revenue-producing activities; (b) Investment revenue; 	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>

<p>(c) Services rendered; (d) Contributions from new Member States in accordance with regulation 3.8 and non-member States in accordance with regulation 3.9; (e) Other/miscellaneous revenue, including revenue from rental of office premises, and unspecified contributions in accordance with regulation 3.14; (f) Any other revenue attributable to Member States. Requests for payment of assessed contributions</p>	
<p>Regulation 3.4. After the General Assembly has adopted or revised the programme budget and determined the amount of the Working Capital Fund, the Secretary-General shall: (a) Transmit the relevant documents to Member States; (b) Inform them of their commitments in respect of annual contributions and advances to the Working Capital Fund; (c) Request them to remit their contributions and advances.</p>	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>
<p>Regulation 3.5. Contributions and advances shall be considered as due and payable in full within 30 days of the receipt of the communication of the Secretary-General referred to in regulation 3.4 or on the first day of the calendar year to which they relate, whichever is later. As of 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be one year in arrears.</p>	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>
<p>Regulation 3.6. Payments made by a Member State shall be credited first to the Working Capital Fund and then to the contributions due in the order in which the Member State was assessed.</p>	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>
<p>Regulation 3.7. The Secretary-General shall submit to the General Assembly at each regular session a report on the collection of contributions and advances to the Working Capital Fund.</p>	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>
<p>Regulation 3.8. New Member States shall be required to make a contribution for the year in which they become Member States and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Assembly.</p>	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>
<p>Regulation 3.9. States which are not Members of the United Nations but which become parties to the Statute of the International Court of Justice or treaty bodies financed from United Nations appropriations shall contribute to the expenses of such bodies at rates to be determined by the General Assembly. States which are not Members of the United Nations but which participate in organs or conferences financed from United Nations appropriations shall contribute to the expenses of such organs or conferences at rates to be determined by the General Assembly, unless the Assembly decides with respect to any such State to exempt it from the requirement of so contributing. Such contributions shall be treated in accordance with regulation 3.3.</p>	<p><i>Not applicable to UNHCR as it relates to the International Court of Justice or treaty bodies.</i></p>
<p>Regulation 3.10. Annual contributions and advances to the Working Capital Fund shall be assessed and paid in United States dollars.</p>	<p><i>Not applicable to UNHCR as it relates to assessed contributions.</i></p>
<p>Regulation 3.11. Except as otherwise specified by the General Assembly, the appropriations for peacekeeping operations shall be financed by contributions from Member States according to the scale of assessments approved by the Assembly, as modified by any related system of adjustments approved by the Assembly. The payment of assessed contributions for peacekeeping operations shall also be governed by regulation 3.5. Contributions and advances for peacekeeping operations shall be assessed and paid in United States dollars.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>

<p>Regulation 3.14. Moneys accepted in respect of which no purpose is specified shall be treated as other/miscellaneous revenue.</p>	<p><i>Not applicable to UNHCR as this regulation is in the context of voluntary contributions to the UN as not main revenue which is assessed contributions.</i></p>
<p>Regulation 4.4. Except when such advances are recoverable from some other source, advances made from the Working Capital Fund for unforeseen and extraordinary expenses or other authorized purposes shall be reimbursed through the submission of supplementary programme budget proposals.</p>	<p><i>Not applicable. This is a UN-specific process.</i></p>
<p>Regulation 4.5. There shall be established a peacekeeping reserve fund as a cash flow mechanism to ensure the rapid response of the Organization during the start-up phase of new peacekeeping operations and the expansion of existing peacekeeping operations and to meet unforeseen and extraordinary expenses and capital requirements (outlays) related to peacekeeping. The level of the fund and the means by which it shall be financed by Member States shall be determined by the General Assembly.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 4.6. If a decision of the Security Council relating to the start-up or expansion phase of peacekeeping operations results in the need to meet expenses and capital requirements, the Secretary-General is authorized, with the prior concurrence of the Advisory Committee and subject to regulation 4.8, to enter into commitments not to exceed the balance of the Peacekeeping Reserve Fund, and not to exceed \$100 million per decision of the Security Council. The cumulative total of outstanding commitment authority in respect of the start-up or expansion phase of peacekeeping operations is not to exceed the total level of the Peacekeeping Reserve Fund at any one time; however, the appropriation by the General Assembly of any outstanding commitments shall automatically restore this commitment authority to the extent of the amount appropriated.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 4.7. Advances made from the Peacekeeping Reserve Fund shall be reimbursed as soon as receipts from contributions are available for those purposes.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 4.8. If a decision of the Security Council results in the need for the Secretary-General to enter into commitments for the start-up or expansion phase of peacekeeping operations in an amount exceeding \$100 million per decision of the Security Council or exceeding the total level of the Peacekeeping Reserve Fund, the matter shall be brought to the General Assembly as soon as possible for a decision on commitment authority and assessment.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 4.9. The Secretary-General and the Advisory Committee shall report to the General Assembly on any exercise of a commitment authority given under regulation 4.6, together with the circumstances relating thereto, in the context of the next report submitted to the Assembly on the financing of the relevant peacekeeping operation.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 4.10. There shall be established a tax equalization fund to which the staff assessment deductions from those staff salaries financed from assessed contributions shall be credited. Within the Tax Equalization Fund, revenue shall be recorded as credits to Member States and divided among them in accordance with the proportions approved by the General Assembly for the relevant rates of assessment. All credits shall pertain to a specific year and shall be calculated in accordance with the rates of assessment approved for that same year; prior-period adjustments shall also observe this principle.</p>	<p><i>UNHCR does not have assessed contributions/tax equalization.</i></p>

<p>Regulation 4.11. Tax Equalization Fund revenue shall be used to refund staff members for income taxes levied by Member States in respect of their United Nations remuneration. Commitments shall be established against the Tax Equalization Fund to cover the estimated liabilities in respect of the refunds made to staff members of those income taxes. If a Member State's credit in the Tax Equalization Fund is insufficient for this purpose, the shortfall shall be added to and recovered from assessed contributions due from that Member State in the subsequent financial period. Where income tax is levied on staff financed from sources of funds that do not contribute to the Tax Equalization Fund, the additional costs for tax reimbursement shall be borne by those sources of funds.</p>	<p><i>UNHCR does not have assessed contributions/tax equalization.</i></p>
<p>Regulation 4.12. In accordance with regulation 3.2, any balance on a Member State's tax equalization account after the commitments referred to in regulation 4.11 have been satisfied shall be credited against the assessed contributions due from that Member State the following year.</p>	<p><i>UNHCR does not have assessed contributions/tax equalization.</i></p>
<p>Regulation 5.5. Appropriations required in respect of commitments to Governments for troops, formed police units, logistical support and other goods supplied and services rendered to peacekeeping operations shall be retained beyond the 12-month period provided for in regulation 5.3 if the requisite claims are not received or processed during the period to which the appropriations relate. Those appropriations shall remain valid for an additional period of four years following the end of the 12-month period provided in regulation 5.3. At the end of the additional four-year period the remaining balance of any appropriations retained will be surrendered. Where a commitment remains valid at the end of the additional four years it shall be cancelled and funded from current appropriations.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 5.6. No transfer between appropriation sections may be made without authorization by the General Assembly.</p>	<p><i>UNHCR does not have appropriation sections.</i></p>
<p>Regulation 5.10. Member States that contribute troops and formed police to peacekeeping operations shall be reimbursed at rates approved by the General Assembly. Member States shall also be reimbursed for contingent-owned equipment at rates approved by the Assembly.</p>	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>
<p>Regulation 5.14. Following the liquidation of a peacekeeping operation, equipment and other property shall be disposed of in accordance with the Financial Regulations and Rules and in the manner indicated below:</p> <ul style="list-style-type: none"> (a) Equipment in good condition that conforms to established standardization or is considered compatible with existing equipment will be redeployed to other peacekeeping operations or will be placed in reserve to form start-up kits for use by future missions; (b) Equipment not required for current or future peacekeeping operations may be redeployed to other United Nations activities funded from assessed contributions, provided that there is a demonstrated need for the equipment; (c) Equipment not required for current or future peacekeeping operations or other United Nations activities funded from assessed contributions but which may be useful for the operations of other United Nations agencies, international organizations or non-governmental organizations will be sold to such agencies or organizations; (d) Any equipment or property not required or which it is not feasible to dispose of in accordance with subparagraphs (a), (b) or (c) above or which is in poor condition will be subject to commercial disposal in accordance with the procedures applicable to other United Nations equipment or property; (e) Any assets which have been installed in a country and which, if dismantled, would set back the rehabilitation of that country shall be provided to the duly recognized Government of that country in return for 	<p><i>Peacekeeping reference does not apply to UNHCR.</i></p>

<p>compensation in a form to be agreed by the Organization and the Government. This refers in particular to airfield installations and equipment, buildings, bridges and mine clearing equipment. Where such assets cannot be disposed of in this manner or otherwise, they will be contributed free of charge to the Government of the country concerned. Such contributions require the prior approval of the General Assembly. A report on the final disposition of assets for each liquidated peacekeeping operation shall be submitted to the General Assembly.</p>	
<p>Regulation 7.2. The members of the Board of Auditors shall be elected by the General Assembly for a non-renewable term of office of six years' duration. The term of office shall commence on 1 July and expire on 30 June six years subsequent thereto. The term of office of one of the members shall expire every other year. Consequently, the Assembly shall elect every two years a member to take office from 1 July of the following year.</p>	<p><i>While these show as deleted, they are in fact all applicable to UNHCR. Proposed UNHCR Regulation 9.1 and 9.2 are a proxy for the entirety of UN Regulations 7.1-7.12, without repeating the text. The approach is similar to UNICEF and UNDP who also use UNBOA for external audit and cross reference to Article VII of the UN Fin Regs.</i></p>
<p>Regulation 7.3. If a member of the Board of Auditors ceases to hold office as Auditor-General (or equivalent title) in his or her own country, the member's tenure of office shall thereupon be terminated and he or she shall be succeeded as a member of the Board by his or her successor as Auditor-General. A Board member may not otherwise be removed during his or her tenure of office except by the General Assembly.</p>	
<p>Regulation 7.4. The audit shall be conducted in conformity with generally accepted common auditing standards and, subject to any special directions of the General Assembly, in accordance with the additional terms of reference set out in the annex to the present Regulations.</p>	
<p>Regulation 7.5. The Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.</p>	
<p>Regulation 7.6. The Board of Auditors shall be completely independent and solely responsible for the conduct of the audit.</p>	
<p>Regulation 7.7. The Advisory Committee may request the Board of Auditors to perform certain specific examinations and issue separate reports on the results.</p>	
<p>Regulation 7.8. The Board of Auditors shall, subject to the concurrence of the Advisory Committee, allocate and rotate the audit work among the members of the Board.</p>	
<p>Regulation 7.9. The Secretary-General shall provide the Board of Auditors with the facilities it may require in the performance of the audit.</p>	
<p>Regulation 7.10. For the purpose of making a local or special examination or of effecting economies in the audit cost, the Board of Auditors may engage the services of any national Auditor-General (or officer holding the equivalent title) or commercial public auditors of known repute or any other person or firm which, in the opinion of the Board, is technically qualified.</p>	
<p>Regulation 7.11. The Board of Auditors shall issue a report on the audit of the financial statements and relevant schedules relating to the accounts for the financial period, which shall include such information as the Board deems necessary with regard to matters referred to in regulation 7.5 and in the additional terms of reference.</p>	

DELETED UNHCR RULE - A/AC.96/503/Rev.11	REASON
<p>UNHCR Rule 1.5 These rules may be amended by the High Commissioner in consultation with the Executive Committee in a manner consistent with the Financial Regulations of the United Nations.</p>	<p><i>Not applicable anymore. The governance mechanism for the approval of the financial regulations and rules would be similar to that of other United Nations entities. The High Commissioner would promulgate the financial regulations following their approval by ExCom. The corresponding financial rules would also be promulgated by the High Commissioner, after these have been shared with the Committee for information.</i></p>
<p>UNHCR Rule 4.1 All revenue-producing activities shall be subject to the same financial controls as are applied to other activities.</p>	<p><i>It was assessed that this Rule is already captured in essence in other rules in the section describing the sources of revenue.</i></p>
<p>UNHCR Rule 4.2 No expense relating to revenue-producing activities shall be incurred against the gross revenue deriving from such activities without the contract authorization of the Controller, except to the extent specifically provided in the contractual arrangements, as approved in writing by the Controller, for the activity.</p>	<p><i>It was assessed that the control intended to be achieved through this Rule will in fact be achieved through other similar controls captured in the ERP or in other rules about the utilization of funds.</i></p>
<p>UNHCR Rule 4.3 Information showing gross revenue and expense from each such activity shall be reported to the Executive Committee.</p>	<p><i>The modalities of reporting various management information to ExCom can be agreed through other mechanisms and does not need to be part of these Rules.</i></p>
<p>UNHCR Rule 8.6 The High Commissioner will not accept liability for compensation for death, disability or other hazards which may be suffered by employees of the agencies or third parties as a result of their connection with the work financed by UNHCR.</p>	<p><i>This is a term to be negotiated in individual agreements.</i></p>
<p>UNHCR Rule 8.8 Letters of Instruction shall define the purpose, objectives, duration and modalities of implementation of the programmes and the maximum amount to be expended. If any part of the programmes covered by a Letter of Instruction is to be implemented by an implementing partner, sub-agreements will be concluded in accordance with Articles 8.4 and 8.5 (a) - (j) above.</p>	<p><i>The Letter of Instructions were used in past to delegate authority over budget control aspects. Such Letters are no longer used today as management of resources, including budget and expense controls are implemented through the new systems (COMPASS, ERP mechanisms etc.).</i></p>
<p>UNHCR Rule 10.2 Before any expense is actually incurred, every commitment or proposal for incurring expense shall require certification by an officer designated for the purpose, provided that the Controller shall have the authority to certify commitments and expenses under all accounts.</p>	<p><i>New rules added on certification and approval based on UN rules.</i></p>

	<p>UNHCR Rule 13.3 Where no specific provision is made in these rules, the Financial Regulations and Rules of the United Nations shall apply.</p>	<p><i>As UNHCR would have its own Regs and Rules, and all applicable UN Regs and Rules have been carried over, provision no longer necessary.</i></p>
	<p>UNHCR Rule 13.4 These rules supersede all previous rules relating to the High Commissioner's voluntary funds.</p>	<p><i>It will be rather presented in an introduction/approval decision.</i></p>