

Note: This document is distributed for information purposes. It shall inform Member States of changes brought to the proposed revised UNHCR financial rules (as set out on annex I of EC/73/SC/CRP.21) following consultations with stakeholders. These changes will be captured in the final Version A/AC.96/503/Rev.12 to be submitted to the 73rd session of ExCom for endorsement.

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Article I - General Provisions		
	Applicability and authority	
UN Regulation 1.1. These Regulations shall govern the financial administration of the United Nations, including the International Court of Justice.	UNHCR Rule 101.1 These UNHCR financial rules are based on provisions of the United Nations Financial Regulations, 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.	Amended former UNHCR rule 1.1 to reflect the new UNHCR financial rules hereby designed in conjunction with the corresponding United Nations Financial Regulation.
	UNHCR Rule 101.2 The High Commissioner shall promulgate financial rules and procedures consistent with the United Nations Financial Regulations in order to facilitate their implementation to ensure economy, efficiency, effectiveness and transparency in financial management. These financial rules clarify the applicability of the United Nations Financial Regulations and, 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.	
	UNHCR Rule 101.3 Exceptions to these rules may only be made by specific decision of the High Commissioner, in a manner consistent with the United Nations Financial Regulations.	No change to former UNHCR rule 1.2.
	UNHCR Rule 101.4 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.	Streamlined former UNHCR rule 1.3 as management of partners is covered in new rules 509.2 – 509.4.
	UNHCR Rule 101.5 These rules may be amended by the High Commissioner in consultation with the Executive Committee in a manner consistent with the United Nations Financial Regulations.	No change to former UNHCR rule 1.5.
	UNHCR Rule 101.6 <u>In regard to any matter not specifically covered in these rules, the appropriate United Nations Financial Regulations and related Rules shall apply mutatis mutandis.</u>	Former UNHCR rule 13.3. <i>Change from CRP.21: Added this rule to clarify applicability of UN FRR when matters are not covered here.</i>
	Financial and budget periods	

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<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 102.1 The financial period for UNHCR shall consist of a calendar year <u>beginning on January 1 and ending on December 31.</u></p>	<p>Streamlined language of former UNHCR rule 2.1 to align to United Nations Reg 1.2. <i>Change from CRP.21: Added to dates to clarify exact timing of the period.</i></p>
<p>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.</p>	<p>UNHCR Rule 103.1. For the purpose of allocating financial resources against the UNHCR programme budget, the budget period shall be agreed with the Executive Committee.</p>	<p>No change to former UNHCR rule 2.2. Budget period was recently approved by ExCom in Oct 2020.</p>
Effective date		
<p>UN Regulation 1.4. These Regulations shall become effective on 1 July 2013. They may be amended only by the General Assembly.</p>	<p>UNHCR Rule 104.1 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.</p>	<p>No change to former UNHCR rule 13.5.</p>
Responsibility and accountability		
	<p>UNHCR Rule 104.2 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.</p>	<p>New UNHCR rule on notion of “accountability” consistent with other United Nations entities.</p>
	<p>UNHCR Rule 104.3 The Controller shall be responsible for the application of the financial rules of UNHCR on behalf of the High Commissioner.</p>	<p>No change to former UNHCR rule 1.4.</p>
	<p>UNHCR Rule 104.4 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.</p>	<p>Minor adjustment to former UNHCR rule 13.1 to add notion of accountability more prominently in line with relevant United Nations financial rule; and to replace officials by personnel to ensure a broader coverage.</p>

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	<p>UNHCR Rule 104.5 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 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>Minor editorial change to former UNHCR rule 13.2.</p>
Definitions		
	<p>UNHCR Rule 104.6 For the purpose of these 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) “Appropriation” shall mean the total amount approved by the Executive Committee in the current UNHCR programme budget against which commitments may be entered into and expenses incurred for those purposes up to the amounts so approved;</p> <p>(c) “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>(d) “Budget period” shall mean the period for which a UNHCR 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 <u>formally pledged or</u> 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>Moderate changes (revised, deleted and added some definitions) to former UNHCR rule 1.6 to reflect concepts from other United Nations entities. 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> <p><i>Change from CRP.21: Added “formally pledged” to clarify that formal pledges are also part of contributions.</i></p>

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	<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 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;</p> <p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(o) "Representative" shall mean the High Commissioner's representative appointed to a country who may serve in more than one country. The Representative provides managerial leadership and oversight to ensure UNHCR's effective performance in the country(ies) of her/his assignment;</p> <p>(p) "Supplementary budgets" shall mean such budgetary increases as may be approved by the High Commissioner, pursuant to rule 208.1, to meet new needs under any impact area, that arise after the approval of the UNHCR programme budget, and which cannot be fully met from the reserve. Supplementary budgets are considered increases to the UNHCR programme budget. They will be funded through contributions in response to special appeals;</p> <p>(q) "UNHCR" shall mean the Office of the United Nations High Commissioner for Refugees; and</p> <p>(r) "UNHCR programme budget" shall mean the comprehensive UNHCR budget for the programmes to be implemented under</p>	

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	the impact areas which is approved by the Executive Committee, including the Operational Reserve.	
Article II - Budgets		
Authority and responsibility		
UN Regulation 2.1. The proposed programme budget for each budget period shall be prepared by the Secretary-General.	UNHCR Rule 201.1 The proposed UNHCR programme budget for each budget period shall be prepared by the High Commissioner.	New UNHCR rule in line with United Nations Reg 2.1. Minor adjustment to reflect UNHCR terms.
	UNHCR Rule 201.2 The UNHCR programme budget shall be funded through: (a) Voluntary contributions; (b) United Nations regular budget; and (c) Other income.	New UNHCR rule as chapeau rule.
Presentation, content and methodology		
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.	UNHCR Rule 202.1 The proposed UNHCR programme budget shall <u>coverfund</u> commitments and expenses for the budget period to which it relates and shall be presented in United States dollars.	New UNHCR rule in line with United Nations Reg 2.2. Adjusted to remove "income" as UNHCR budget is needs-based. The United Nations reference to income addresses the possibility of reducing assessments by miscellaneous income, which would not be applicable to UNHCR. <i>Change from CRP.21: Minor adjustment to improve clarity.</i>
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	UNHCR Rule 203.1 The proposed UNHCR programme budget shall be presented along several dimensions: budget components, cost categories and UNHCR's global results framework. The proposed UNHCR 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.	New UNHCR rule in line with United Nations Reg 2.3. Adjusted to reflect UNHCR's programme budget structure and process.

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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.		
Review and approval		
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 204.1 The High Commissioner shall submit for approval the proposed UNHCR programme budget for the following budget period to the Executive Committee at its annual plenary session. This proposed UNHCR programme budget shall include estimates of the cost of programmes under the impact areas, including the operational reserve, and shall be transmitted to all Member States at least five (5) weeks prior to the opening of that session.	Combined former UNHCR rule 7.1 and United Nations Reg 2.4. Minor adjustment to adapt the language to the budget cycle as approved by ExCom in Oct 2020.
	UNHCR Rule 204.2 The annual UNHCR programme budget may be reported according to the global results framework, by population groups or other elements as agreed with the Executive Committee.	New UNHCR rule.
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.	UNHCR Rule 205.1 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 UNHCR programme budget for the following budget period to the Advisory Committee <u>for examination</u> .	New UNHCR Rule in line with United Nations Reg 2.5. Minor adjustment to adapt the language to the budget cycle as approved by ExCom in Oct 2020 and to reflect UNHCR terms and processes. <i>Change from CRP.21: Minor adjustment to keep UN Reg language.</i>
UN Regulation 2.6. The Advisory Committee shall prepare a report to the General Assembly on the programme	UNHCR Rule 206.1 The Advisory Committee shall prepare a report to the Executive Committee on the UNHCR programme budget proposed by the High Commissioner. This report shall be	New UNHCR rule in line with United Nations Reg 2.6. Adjusted

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<p>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.</p>	<p>transmitted to all Member States as soon as it is made available to UNHCR.</p>	<p>to reflect UNHCR terms and process.</p>
<p>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.</p>	<p>UNHCR Rule 207.1 The Executive Committee shall approve the UNHCR programme budget for the following budget period after consideration of the proposed UNHCR programme budget and the report of the Advisory Committee thereon.</p>	<p>New UNHCR rule in line with United Nations Reg 2.7. Adjusted to adapt the language of the budget cycle as approved by ExCom in Oct 2020 and to reflect UNHCR terms.</p>
Revised and supplementary budget		
<p>UN Regulation 2.8. Supplementary programme budget proposals may be submitted by the Secretary-General whenever necessary.</p>	<p>UNHCR Rule 208.1 The High Commissioner may, in the case of new needs that cannot be met fully from the approved UNHCR programme budget, approve supplementary budgets for which funds are sought from special appeals to donors. Supplementary budgets are reported to each subsequent meeting for the Standing Committee to take note of them.</p>	<p>Minor changes for improved clarity of former UNHCR rule 7.4.</p>
	<p>UNHCR Rule 208.2 The High Commissioner may effect transfers from the Operational Reserve as well as other adjustments within the UNHCR programme budget as may be required by changes affecting the programmes for which they were planned. The Standing Committee shall be informed of such adjustments and transfers at its next session.</p>	<p>Minor changes for improved clarity of former UNHCR rule 7.3.</p>
	<p>UNHCR Rule 208.3 The approved level of the UNHCR 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>Simplified language of former UNHCR rule 7.5.</p>

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<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>UNHCR Rule 209.1 United Nations Financial Regulation 2.9 is reflected in UNHCR financial rules 208.1 - 208.3.</p>	<p>New UNHCR rule to clarify applicability of United Nations Reg 2.9.</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>	<p>UNHCR Rule 210.1 Except for the changes provided in rules 208.1 - 208.3, no other change to the approved budget can be made without the approval of the Executive Committee.</p>	<p>New UNHCR rule in line with United Nations Reg 2.10.</p>
United Nations regular budget		
<p>UN 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>UNHCR Rule 211.1 The United Nations Secretary-General prepares the UNHCR resource requirements to be borne by the United Nations regular budget in respect to the relevant portion of management and administrative expenditures incurred at UNHCR headquarters for the functioning of UNHCR, specifically covering regular budget posts and a lump-sum grant for the relevant budget period.</p>	<p>New UNHCR rules added to reflect the process regarding the regular budget allotment that UNHCR receives from the United Nations (under the Section 25 of the United Nations budget). <i>Change from CRP.21: Adjustments to remove duplications noted between initial rules 211.2 and 211.4; and align wording to article 20 of UNHCR statute.</i></p>
	<p>UNHCR Rule 211.2 The United Nations regular budget appropriation to UNHCR shall be managed and administered in accordance with the relevant United Nations resolutions and guidelines approved by the General Assembly in respect to the United Nations regular budget.</p>	

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	<p>UNHCR Rule 211.23 Supplementary pProposals to amend increase the United Nations regular budget allotment to UNHCR may be submitted, whenever necessary, by the High Commissioner, and shallshould follow the process approved by the United Nations Secretary-General.</p> <p>UNHCR Rule 211.34 The allotment issued for the United Nations regular budget appropriation can be used only for the purposes approved by the General Assembly. In accordance with the provisions of article 20 of the Sstatute of UNHCR, unless the General Assembly subsequently decides otherwise, only management and administrative expenditures relating to the functioning of the Office of the High Commissioner shall be borne on the regular budget of the United Nations.</p>	
<p>UN 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>UNHCR Rule 212.1 United Nations Financial Regulation 2.12 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>
<p>UN 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>UNHCR Rule 213.1 United Nations Financial Regulation 2.13 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>
<p>UN 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>UNHCR Rule 214.1 United Nations Financial Regulation 2.14 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. International Court of Justice reference does not apply to UNHCR.</p>

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Article III - Contributions and other income		
<p>UN 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>UNHCR Rule 301.1 United Nations Financial Regulation 3.1 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to the scale of assessed contributions.</p>
<p>UN 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> <p>(a) Supplementary appropriations for which contributions have not previously been assessed on Member States;</p> <p>(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;</p> <p>(c) Contributions resulting from the assessment of new Member States under the provisions of regulation 3.8;</p> <p>(d) Any balance of the appropriations surrendered under regulations 5.3 and 5.4;</p> <p>(e) Half of the Member States' credits in</p>	<p>UNHCR Rule 302.1 United Nations Financial Regulation 3.2 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>

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<p>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>		
<p>UN 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; (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>UNHCR Rule 303.1 United Nations Financial Regulation 3.3 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>
<p>UN 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:</p> <ul style="list-style-type: none"> (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>UNHCR Rule 304.1 United Nations Financial Regulation 3.4 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>

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<p>UN 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>UNHCR Rule 305.1 United Nations Financial Regulation 3.5 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>
<p>UN 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>UNHCR Rule 306.1 United Nations Financial Regulation 3.6 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>
<p>UN 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>UNHCR Rule 307.1 United Nations Financial Regulation 3.7 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>
<p>UN 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>UNHCR Rule 308.1 United Nations Financial Regulation 3.8 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>
<p>UN 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</p>	<p>UNHCR Rule 309.1 United Nations Financial Regulation 3.9 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. International Court of Justice or treaty bodies referenced here do not apply to UNHCR.</p>

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<p>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>UN Regulation 3.10. Annual contributions and advances to the Working Capital Fund shall be assessed and paid in United States dollars.</p>	<p>UNHCR Rule 310.1 United Nations Financial Regulation 3.10 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. It is not applicable to UNHCR as it relates to assessed contributions.</p>
<p>UN 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>UNHCR Rule 311.1 United Nations Financial Regulation 3.11 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>
	Voluntary contributions	
<p>UN Regulation 3.12. Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General provided that the purposes for</p>	<p>UNHCR Rule 312.1 Voluntary contributions may be accepted by the High Commissioner to fund the activities of the UNHCR programme budget: (a) In currencies which are usable or convertible by UNHCR;</p>	<p>Moderate changes to former UNHCR rule 3.1 to align to United Nations Reg 3.12 and</p>

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<p>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>(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 can be only accepted if deemed appropriate by the High Commissioner, shall require the consent of the authority responsible with administering the respective budget.</p>	<p>other United Nations entities language. <i>Change from CRP.21: Adjustments to better articulate who the responsible authority is.</i></p>
	<p>UNHCR Rule 312.2 Restricted contributions are those subject to externally imposed stipulations which specify the purpose for which the contribution is to be used.</p>	<p>No change to former UNHCR rule 6.2 (last sentence, the part about restricted contributions only).</p>
	<p>UNHCR Rule 312.3 For unrestricted contributions, where 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 to support activities in the approved budget.</p>	<p>Minor changes to former UNHCR rule 3.2 (second sentence, the part of not restricted contributions only).</p>
<p>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.</p>	<p>UNHCR Rule 313.1 Contributions accepted for purposes specified by the donor, which do not relate to the activities in the UNHCR programme budget, shall be treated as trust funds or special accounts under rules 413.1 and 413.12.</p>	<p>Simplified language of former UNHCR rule 3.2 (first sentence only).</p>
Other income		
<p>UN Regulation 3.14. Moneys accepted in respect of which no purpose is specified shall be treated as other/miscellaneous revenue.</p>	<p>UNHCR Rule 314.1 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, unless otherwise directed by the Executive Committee.</p>	<p>Moderate changes of former UNHCR rule 4.4, consistent with United Nations Reg 3.14 and other United Nations entities, defining where income other than from contributions shall be attributed.</p>
	<p>UNHCR Rule 314.2 Adjustments of prior years' expense (refunds, cancellation and additional charges) shall be applied to the current budget period of the appropriate funds, unless otherwise agreed with the donor. For trust fund accounts, adjustments shall be applied to the account from which the expense was incurred.</p>	<p>Minor changes to former UNHCR rule 4.5.</p>

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Article IV - Custody of funds		
Annual Programme Fund		
<p>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.</p>	<p>UNHCR Rule 401.1 There shall be established an Annual Programme Fund for the purpose of accounting for the UNHCR programme budget.</p>	<p>Simplified former UNHCR rule 6.2 (first sentence) to reflect language of United Nations Reg 4.1.</p>
Working Capital Fund for Voluntary Contributions		
<p>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.</p>	<p>UNHCR Rule 402.1 For UNHCR to ensure liquidity, there shall be established a Working Capital Fund for Voluntary Contributions 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 for Voluntary Contributions shall be advances from Member States, voluntary contributions, or transfers from the Annual Programme Fund as approved by the Executive Committee.</p>	<p>New UNHCR rule in line with United Nations Reg 4.2. Adjusted to reflect UNHCR terms and processes.</p>
	<p>UNHCR Rule 402.2 A Working Capital Fund for Voluntary Contributions is established at a ceiling determined by the Executive Committee. The Fund shall be financed from the following sources: (a) savings from prior years' Annual Programme Fund unless agreed otherwise with donors in the case of restricted contributions; (b) voluntary contributions; (c) other income.</p>	<p>Minor changes to former UNHCR rule 6.3 to simplify and reflect current UNHCR processes.</p>

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<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>UNHCR Rule 403.1 The Working Capital Fund for Voluntary Contributions may be utilized for the following purposes: (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 UNHCR programme budget, pending the receipt of anticipated contributions. When this funding facility is used, the Working Capital shall be replenished as a matter of priority. Advances made from the Working Capital Fund for Voluntary Contributions 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>Simplified former UNHCR rule 6.4 to reflect current UNHCR process; combined with United Nations Reg 4.3 adjusted to reflect UNHCR terms and processes.</p>
<p>UN 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>UNHCR Rule 404.1 United Nations Financial Regulations 4.4 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. The Working Capital Fund advances referenced in United Nations Reg 4.1 refers to a mechanism specific to the United Nations regular budget and do not apply to UNHCR.</p>
<p>UN 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>UNHCR Rule 405.1 United Nations Financial Regulation 4.5 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>

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<p>UN 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>UNHCR Rule 406.1 United Nations Financial Regulation 4.6 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>
<p>UN 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>UNHCR Rule 407.1 United Nations Financial Regulation 4.7 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>
<p>UN 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</p>	<p>UNHCR Rule 408.1 United Nations Financial Regulation 4.8 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>

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<p>Assembly as soon as possible for a decision on commitment authority and assessment.</p>		
<p>UN 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>UNHCR Rule 409.1 United Nations Financial Regulation 4.9 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>
<p>UN 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>UNHCR Rule 410.1 United Nations Financial Regulation 4.10 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. UNHCR does not have assessed contributions/tax equalization.</p>
<p>UN 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</p>	<p>UNHCR Rule 411.1 United Nations Financial Regulation 4.11 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. UNHCR does not have assessed contributions/tax equalization.</p>

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<p>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>UN 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>UNHCR Rule 412.1 United Nations Financial Regulation 4.12 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that United Nations Regulation is not applicable. UNHCR does not have assessed contributions/tax equalization.</p>
Trust fund, reserves and special accounts		
<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>UNHCR Rule 413.1 Subject to the provisions of rule 4143.12 below, the High Commissioner may establish trust funds, reserves and special accounts for moneys becoming available for purposes of the UNHCR programme budget and for other purposes that are consistent with the policies, aims and activities of UNHCR.</p>	<p>Minor editorial changes to former UNHCR rule 6.13.</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 4143.12 The purpose, the scope and the limits of each trust fund, reserves 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 United Nations Financial Regulations and the present financial rules unless otherwise directed the Executive Committee. Savings from prior years shall be applied to the trust fund or special account where savings were made.</p>	<p>Minor editorial changes to former UNHCR rule 6.14. In substance reflects United Nations Reg 4.14.</p>
Staff Benefits Fund		

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	UNHCR Rule 4134.23 There shall be established a Staff Benefits Fund to records transactions relating to staff end-of-service and post-retirement benefits.	No change to former UNHCR rule 6.5.
	UNHCR Rule 4143.34 Assets and financial liabilities associated with accrued end-of-service and post-retirement benefits shall be recorded in the Staff Benefits Fund.	Minor change to former UNHCR rule 6.6 to include assets as well.
	UNHCR Rule 4143.45 In principle, transfers from the Staff Benefits 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 to former UNHCR rule 6.7.
Operational Reserve		
	UNHCR Rule 4134.56 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 of the UNHCR 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 of the UNHCR programme budget, or from an Operational Reserve allocation made in a current or previous budget period.	Simplified language of former UNHCR rule 6.8 to reflect current UNHCR practice.
	UNHCR Rule 4143.67 An Operational Reserve shall be constituted at an amount equivalent to five (5) per cent of the proposed programmed activities in the UNHCR programme budget being submitted for approval.	Moderate changes to former UNHCR rule 6.9. 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 rule.
	UNHCR Rule 4143.78 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.	No change to former UNHCR rule 6.12.

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	<p>UNHCR Rule 4143.89 The High Commissioner may make transfers of appropriations and subsequent allocations from the Operational Reserve to other parts of the UNHCR programme budget for the purposes set out in rule 4143.56 provided that the amount made available for any one programme shall not exceed \$50100 million in any one financialbudget period.</p>	<p>Moderate changes to former UNHCR rule 6.10, combined with parts of rule 6.11. Adjusted to reflect current UNHCR terms and to increase the value of possible allocations from the Operational Reserve up to \$100 million. This is considered necessary to increase flexibility in line with the increase in budget that has doubled over the last decade. <i>Change from CRP.21: Adjustments to reinstate the value of \$50 million and “financial period” instead of “budget period”.</i></p>
	<p>UNHCR Rule 4143.940 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.</p>	<p>Moderate changes to former UNHCR rule 6.11.</p>
Bank accounts		
<p>UN Regulation 4.15. The Secretary-General shall designate the bank or banks in which the funds of the Organization shall be kept.</p>	<p>UNHCR Rule 415.1 The High Commissioner shall designate the banks in which the funds of UNHCR shall be kept.</p>	<p>New UNHCR rule in line with United Nations Reg 4.15. Adjusted to reflect UNHCR terms.</p>
	<p>UNHCR Rule 415.2 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.</p>	<p>Minor adjustment to former UNHCR rule 5.1. Added reference to closure of bank accounts consistent with United Nations and other United Nations entities that had similar provisions.</p>
	<p>UNHCR Rule 415.3 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</p>	<p>Minor adjustment to former UNHCR rule 5.2.</p>

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	offices and through funds drawings on bank accounts maintained by UNHCR headquarters.	
	UNHCR Rule 415.4 One currency shall not be exchanged for another except to the extent necessary for the transaction of official business.	Minor change to former UNHCR rule 5.5 to simplify the language.
Receipt of funds		
	UNHCR Rule 415.5 An official receipt, if requested, shall be issued in respect of all moneys received as of the date the funds are received.	Minor adjustments to former UNHCR rule 5.3. Added “as of the date the funds are received” to reinforce rule as seen in other United Nations agencies FRR. Partly covers also former UNHCR rule 3.3 on official receipt for contributions.
	UNHCR Rule 415.6 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 to former UNHCR rule 5.4.
Investments		
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.	UNHCR Rule 416.1 The High Commissioner may make investments of moneys of UNHCR not needed for immediate requirements, having regard to the particular requirements as to the liquidity of funds.	New UNHCR rule in line with United Nations Reg 4.16. Adjusted to reflect UNHCR terms.
	UNHCR Rule 416.2 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.	Amended former UNHCR rule 9.1 to reflect concepts of United Nations rule 104.12 on investments.
	UNHCR Rule 416.3 <i>On behalf of the High Commissioner, the</i> Controller shall report annually on investments to the Executive Committee.	No change to former UNHCR rule 9.2. <i>Change from CRP.21: Adjustments to clarify delegation of authority.</i>

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UN Regulation 4.17. Revenue derived from investments shall be credited as provided in the rules relating to each fund or account.	UNHCR Rule 417.1 Revenue derived from investments shall be credited to the relevant Fund. Unless otherwise authorized by the Controller, no interest shall be payable on funds administered by UNHCR.	Amended former UNHCR rule 9.3 to reflect UNHCR practice.
UN Regulation 4.18. Revenue derived from investments of the Working Capital Fund shall be credited as investment revenue of the General Fund.	UNHCR Rule 418.1 Revenue derived from investments of the Working Capital Fund for Voluntary Contributions shall be credited as investment revenue of the Annual Programme Fund.	New UNHCR rule in line with United Nations Reg 4.18. Adjusted to reflect UNHCR terms.
Article V - Utilization of funds		
	UNHCR programme budget	
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 501.1 The UNHCR 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 501.3 below.	Minor changes to former UNHCR rule 7.2.
	UNHCR Rule 501.2 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 UNHCR programme budget; or (b) the terms and conditions of the UNHCR supplementary appeals; or (c) the conditions governing other funds and accounts.	Minor editorial changes to former UNHCR rule 8.1.
	UNHCR Rule 501.3 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 UNHCR programme budget including the reserve, up to the amount funded from the Working Capital Fund for Voluntary Contributions as provided for in rule 403.1 (c). This	Minor editorial changes to former UNHCR rule 8.2.

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	<p>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: (i) moneys available, (ii) governmental pledges, (iii) firm pledges made by organizations of established repute and guaranteed by the Working Capital Fund for Voluntary Contributions, provided that a memorandum record shall be kept of such pledges, and (iv) funds drawn from the Working Capital Fund for Voluntary Contributions as provided for in rule 403.1 (c);</p> <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>UN Regulation 5.2. Appropriations shall be available for commitment during the budget period to which they relate.</p>	<p>UNHCR Rule 502.1 Appropriations shall be available for commitment during the budget period to which they relate.</p>	<p>New UNHCR rule in line with United Nations Reg 5.2.</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>UNHCR Rule 503.1 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>New UNHCR rule in line with United Nations Reg 5.3.</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>UNHCR Rule 504.1 At the end of the 12-month period provided in rule 503.1 above, the then remaining balance of any appropriations retained will be surrendered back to the respective funding source. 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>New UNHCR rule in line with United Nations Reg 5.4.</p>
<p>UN Regulation 5.5. Appropriations required in respect of commitments to Governments for troops, formed police units, logistical support and other goods</p>	<p>UNHCR Rule 505.1 United Nations Financial Regulation 5.5 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. Peacekeeping</p>

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<p>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>reference does not apply to UNHCR.</p>
<p>UN Regulation 5.6. No transfer between appropriation sections may be made without authorization by the General Assembly.</p>	<p>UNHCR Rule 506.1 United Nations Financial Regulation 5.6 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. The appropriations referred to in United Nations Reg 5.6 relate to the Regular Budget of the United Nations. UNHCR does not have appropriation sections.</p>
Commitments against appropriations for future budget periods		
<p>UN Regulation 5.7. The Secretary-General may enter into commitments for future budget periods, provided that such commitments: (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 (b) Are authorized by specific decisions of the Assembly.</p>	<p>UNHCR Rule 507.1 The High Commissioner may enter into commitments for future budget periods, provided that such commitments: (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 (b) are authorized by specific decisions of the Executive Committee.</p>	<p>Combines United Nations Reg 5.7 with former UNHCR rule 10.4. adjusted to reflect UNHCR terms.</p>

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	Internal control	
<p>UN Regulation 5.8. The Secretary-General shall:</p> <p>(a) Establish detailed financial rules and procedures in order to ensure effective and efficient financial management and the exercise of economy;</p> <p>(b) Cause all payments to be made on the basis of supporting documents which ensure that the services or goods have been received;</p> <p>(c) Designate the officers who may receive money or assets, enter into commitments and make disbursements on behalf of the Organization;</p> <p>(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>UNHCR Rule 508.1 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>New UNHCR rule to describe the overall concept of internal control including parts of United Nations Reg 5.8 (d). Substance consistent with other UN entities.</p>
	<p>UNHCR Rule 508.2 (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 organization:</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 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 organization by the</p>	<p>Changes to former UNHCR rule 10.1 to set the key principles of internal control. Reflecting also United Nations Reg 5.8 (c).</p>

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	<p>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 508.5 to 508.10;</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>(b) The Controller shall also implement systems that leverage technology in support of these principles.</p>	
	<p>UNHCR Rule 508.3 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 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 508.5 to 508.10.</p>	<p>Changes to former UNHCR rule 10.3 taking into account concepts of United Nations rules 105.5 and 105.6.</p>
	<p>UNHCR Rule 508.4 Apart from the employment of staff, 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</p>	<p>New UNHCR rule based on United Nations rule 105.7 (a) with adjusted text to reflect and maintain the current flexibility to change the threshold for</p>

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	shall establish thresholds below which reservations may not be required.	reservation of funds as needed within internal policy.
Disbursements / payments		
	UNHCR Rule 508.5 The Controller shall establish internal control mechanisms with relation to payments and shall designate the personnel authorized and/or mechanisms to approve payments and release disbursements on behalf of UNHCR.	Moderate changes to former UNHCR rule 5.6 to reflect current UNHCR processes and allow for implementation of modern controls leveraging on technology.
	UNHCR Rule 508.6 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.	No changes of former UNHCR rule 5.7. Deleted here “progress payments” and included it in below UNHCR rule 508.7 to combine advance and progress payment, similar to the structure of the United Nations Financial Regulations and Rules.
	UNHCR Rule 508.7 (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.	Combines in one rule part (a) of former UNHCR rule 5.8 with no changes and part (b) of former UNHCR rule 5.7. with minor changes.
	UNHCR Rule 508.8 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.	Adjustment of former UNHCR rule 5.9 in line with other UN/UN organizations. Emphasized digital payments as a preferred method to strengthen controls.
	UNHCR Rule 508.9 Disbursements shall be recorded in the accounts as of the date when the disbursement is made.	Simplified former UNHCR rule 5.10 to reflect modern systems.
	UNHCR Rule 508.10 Where disbursements are not electronic, e.g., cheque, bank instructions or cash, instructions shall be subject to authorization by two members from a panel	Moderate changes of former UNHCR rule 5.11 to reflect the need for manual payments, as

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	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 <u>sub</u> -delegated.	electronic payments follow different control process. <i>Change from CRP.21: Adjustments to insert the concept of sub-delegation.</i>
	Management of assets	
	UNHCR Rule 508.11 The High Commissioner is responsible and accountable for managing the supplies, inventory, property, plant and equipment 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, property, plant and equipment and intangible assets, including actions necessary for their receipt, maintenance, consumption and disposal.	New UNHCR rule based on United Nations rule 105.20 and regulations of other United Nations entities. Reflects in substance also parts of former UNHCR rule 10.1 (a).
	UNHCR Rule 508.12 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.	New UNHCR rule based on United Nations rule 105.21 with updated language to reflect UNHCR terminology and practices.
	UNHCR Rule 508.13 (a) The High Commissioner shall establish review mechanisms for UNHCR 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 loss, damage, 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.	Combines former UNHCR rules 10.8 and 10.9 with United Nations rule 105.22, modified to reflect current process in UNHCR.
UN Regulation 5.9. Commitments for current or future budget periods shall be incurred only after allotments or	UNHCR Rule 509.1 United Nations Financial Regulation 5.9 is reflected in UNHCR rules 501.1, 501.2 and 507.1.	New UNHCR Rule to clarify applicability of United Nations Reg 5.9.

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other appropriate authorizations have been issued under the authority of the Secretary-General.		
	Implementation of programmes	
	UNHCR Rule 509.2 The implementation of programmes can be implemented directly or through partners undertaken through direct implementation or implementation with a partner.	Changes former UNHCR rule 8.3 to reflect various modalities possible for programme implementation. <i>Change from CRP.21: Adjustments to remove repetitive use of the word implementation.</i>
	UNHCR Rule 509.3 The implementation of programmes, including through partnership with implementing partners, will be subject to delegation of authorities by the High Commissioner relating to the management of approved resources, including by senior managers in country operations, regional bureaux, and at headquarters.	Adjusted wording of former UNHCR rule 8.7 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.).
	UNHCR Rule 509.4 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 in accordance with modalities as determined by the High Commissioner.	Combines former UNHCR rules 8.4 and 8.5 into one rule with simplified language as details are covered in internal instructions and do not need to be part of these rules.
	UNHCR Rule 509.5 External auditors will be engaged by UNHCR, as needed, following a risk-based approach, by UNHCR to undertake risk-based audits of projects implemented by partners.	Minor change to former UNHCR rule 12.1 (last sentence on audit of partners). <i>Change from CRP.21: Adjustments to clarify risk-based approach adopted by UNHCR.</i>
UN Regulation 5.10. Member States that contribute troops and formed police	UNHCR Rule 510.1 United Nations Financial Regulation 5.10 6 is not applicable to UNHCR.	New UNHCR Rule to clarify that this United Nations Regulation is

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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.		not applicable. Peacekeeping reference does not apply to UNHCR.
Ex gratia payments		
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.	UNHCR Rule 511.1 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.	Reflect former UNHCR rule 10.5. combined with United Nations Regulation 5.11. Adjusted to reflect UNHCR terms and added "moral obligation" from former UNHCR rule 10.5.
	UNHCR Rule 511.2 The Controller, under delegated authority from the High Commissioner, may personally approve ex-gratia payments for values not exceeding \$25,000. Ex 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.	Changes to former UNHCR rule 10.5. Adjusted to reflect current UNHCR process and to raise the value of Controller's authority up to \$25,000 in line with practices of other United Nations entities comparable in size.
Procurement		
General principles		
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: (a) Best value for money; (b) Fairness, integrity and transparency;	UNHCR Rule 512.1 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: (a) Best value for money; (b) Fairness, integrity and transparency; (c) Effective international competition; (d) The interest of UNHCR.	New UNHCR rule based on United Nations Reg 5.12 with minor adjustment to reflect UNHCR terms. United Nations rules on procurement are taken as no procurement rules existed in former UNHCR rules.

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(c) Effective international competition; (d) The interest of the United Nations.		
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.	UNHCR Rule 513.1 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 rule is desirable.	New UNHCR rule based on United Nations Regulation 5.13 with minor adjustment to reflect UNHCR terms.
Authority and responsibility		
	UNHCR Rule 513.2 (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 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.	Combined former UNHCR rule 10.10 with United Nations rule 105.13.
Competition		
	UNHCR Rule 513.3 Consistent with the principles set out in rule 512.1 and except as otherwise provided in rule 513.5, procurement contracts shall be awarded on the basis of effective competition, and to this end the competitive process shall, as necessary, include: (a) Acquisition planning for developing an overall procurement strategy and procurement methodologies; (b) Market research for identifying potential vendors; (c) Consideration of prudent commercial practices; (d) Formal methods of solicitation, utilizing invitations to bid or requests for proposals on the basis of advertisement or direct solicitation of invited vendors, or informal methods of solicitation, such as requests for quotations. The High Commissioner shall	New UNHCR rule based on United Nations rule 105.14, adjusted to reflect UNHCR terms. United Nations rules on procurement are taken as no procurement rules existed in former UNHCR rules.

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	<p>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>	
<i>Formal methods of solicitation</i>		
	<p>UNHCR Rule 513.4 (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 bidder 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 UNHCR, 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 513.5 or to terminate or suspend the procurement action.</p>	<p>New UNHCR rule based on United Nations rule 105.15, adjusted to reflect UNHCR terms. United Nations rules on procurement are taken as no procurement rules existed in former UNHCR rules.</p>
<i>Exceptions to the use of formal methods of solicitation</i>		
	<p>UNHCR Rule 513.5 (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</p>	<p>New UNHCR rule based on United Nations rule 105.16, adjusted to reflect UNHCR terms. United Nations rules on procurement are taken as no procurement rules existed in former UNHCR rules.</p>

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	<p>cooperation with other organizations of the United Nations system, pursuant to rule 513.6;</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>(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>	
Cooperation		
	<p>UNHCR Rule 513.6 (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 UNHCR rules and United Nations Financial Regulations. 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 cooperate with a Government, non-governmental organization or other public international</p>	<p>New UNHCR rule based on United Nations rule 105.17, adjusted to reflect UNHCR terms. United Nations rules on procurement are taken as no procurement rules existed in former UNHCR rules.</p>

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	organization in respect of procurement activities and, as appropriate, enter into agreements for such purposes.	
	<i>Written contracts</i>	
	<p>UNHCR Rule 513.7 (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> <ul style="list-style-type: none"> (i) The nature of the products or services being procured; (ii) The quantity being procured; (iii) The contract or unit price; (iv) The period covered; (v) Conditions to be fulfilled, including the UNHCR general conditions of contract and implications for non-delivery; (vi) Terms of delivery and payment; (vii) Name and address of the vendor. <p>(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>New UNHCR rule based on United Nations rule 105.18, adjusted to reflect UNHCR terms. United Nations rules on procurement are taken as no procurement rules existed in former UNHCR rules.</p>
<p>UN Regulation 5.14. Following the liquidation of a peacekeeping operation, equipment and other property shall be disposed of in accordance with the Financial Regulation 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 	<p>UNHCR Rule 514.1 United Nations Financial Regulation 5.14 is not applicable to UNHCR.</p>	<p>New UNHCR rule to clarify that this United Nations Regulation is not applicable. Peacekeeping reference does not apply to UNHCR.</p>

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<p>activities funded from assessed contributions, provided that there is a demonstrated need for the equipment;</p> <p>(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;</p> <p>(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;</p> <p>(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 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</p>		

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operation shall be submitted to the General Assembly.		
	Internal audit	
<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:</p> <p>(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;</p> <p>(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 515.1 All financial transactions and related activities covered by these rules shall be subject to audit by internal auditors.</p>	<p>Former UNHCR rule 12.1 (the part referring to internal audit) is kept unchanged.</p>
Article VI - Accounting		

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<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 601.1 The financial statements of UNHCR shall be prepared annually in United States dollars in accordance with the present financial rules, decisions of the appropriate legislative bodies and the International Public Sector Accounting Standards (IPSAS).</p>	<p>Modified language of former UNHCR rule 11.1 to align with the UN Regulation 5.1, with no substantive change.</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>UNHCR Rule 602.1 The High Commissioner shall approve and submit annual financial statements for UNHCR, 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, <u>if any</u>, the report of the Advisory Committee thereon, if any, shall also be submitted to the Executive Committee.</p>	<p>Minor adjustment to former UNHCR rule 11.3 and in substance equivalent to the United Nations Reg 6.2. <i>Change from CRP.21: Adjustments to improve clarity – “if any” applies only to the report of ACABQ.</i></p>
<p>UN Regulation 6.3. Appropriate separate accounts shall be maintained for all trust funds and reserve and special accounts.</p>	<p>UNHCR Rule 603.1 Appropriate separate accounts shall be maintained for all trust funds, reserves and special accounts established by UNHCR.</p>	<p>New UNHCR rule based on United Nations Reg 6.3.</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 604.1 The accounts of the UNHCR 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>Reflects former UNHCR rule 11.2 in substance while wording aligned to United Nations Reg 6.4.</p>
Write-offs		
<p>UN 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>UNHCR Rule 605.1 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 rule 602.1.</p>	<p>Combines former UNHCR rules 10.6 and 10.7 into one rule with simplified language aligned with United Nations Reg 6.5. Details on write-off delegations are covered in internal instructions and do not need to be part of these rules.</p>
Article VII – Board of Auditors		

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<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 701.1 All financial transactions and related activities covered by these rules shall be subject to audit by the United Nations Board of Auditors in accordance with the provisions of article VII of the United Nations Financial Regulations. Article VII of the United Nations Financial Regulations is applicable to UNHCR in its entirety.</p>	<p>Former UNHCR rule 12.1 (the part referring to external audit) is kept unchanged, with reference to article VII of the United Nations Financial Regulations. <i>Change from CRP.21: Adjustments to unequivocally reflect the applicability of article VII of UN FRR.</i></p>
<p>UN 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>UNHCR Rule 701.2 United Nations Financial Regulations 7.2 – 7.11 is reflected in UNHCR rule 701.1 by referring to article VII of the United Nations Financial Regulations in its entirety.</p>	<p>New UNHCR rule to clarify applicability of United Nations Reg 7.2 – 7.11 by referring to UNHCR rule 701.1. <i>Change from CRP.21: Adjustments to unequivocally reflect the applicability of article VII of UN FRR.</i></p>
<p>UN 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>UN 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</p>		

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set out in the annex to the present Regulations.		
UN 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.		
UN Regulation 7.6. The Board of Auditors shall be completely independent and solely responsible for the conduct of the audit.		
UN Regulation 7.7. The Advisory Committee may request the Board of Auditors to perform certain specific examinations and issue separate reports on the results.		
UN 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.		
UN Regulation 7.9. The Secretary-General shall provide the Board of Auditors with the facilities it may require in the performance of the audit.		
UN 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		

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<p>repute or any other person or firm which, in the opinion of the Board, is technically qualified.</p>		
<p>UN 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>		
<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>UNHCR Rule 701.3 The report of the Board of Auditors for UNHCR shall be transmitted to the General Assembly through the Advisory Committee and to the members of the Executive Committee, together with the audited financial statements of UNHCR, in accordance with any directions given by the Assembly. The Advisory Committee shall examine the financial statements and the audit report and shall forward them to the Assembly with such comments as it deems appropriate.</p>	<p>New UNHCR rule reflecting United Nations Reg 7.12, adjusted to UNHCR terms and process. <i>Change from CRP.21: Submission of the audit report to ExCom is reflected in rule 602.1 above.</i></p>