


[Country Programme Cycle](#)
[PPP Manual by Chapter](#)
[Major Topics](#)
[More Resources](#)
[Situation Analysis](#)
[Related Links](#)
[Consultants](#)
[Toolbox](#)

## Chapter 1: Introduction

### Glossary

#### Glossary

**Activity:** any intervention or group of interventions agreed upon by UNICEF and its Implementing Partners that are described or stated in a work plan.

**Actuals:** expenditures against a budget. Expenditures comprising commitments and disbursements against a budget on the reconciliation note to the financial statement.

**Advocacy, programme development and inter-country programmes:** the seven UNICEF ROs, some HQ Offices and six inter-country programmes receive Executive Board-approved programme budgets for advocacy and programme development on a biennial basis. These RR and OR permit UNICEF to more effectively pursue the key results and targets of the MTSP.

**Agency support to implementation:** direct payments made to vendors or third parties for obligations incurred by an Agency in support of activities agreed upon with Implementing Partners.

**Agenda 21:** the global action plan for sustainable development adopted by the 1992 United Nations Conference on Environment and Development.

**Agreement:** a legal document between UNICEF and a donor for a specific contribution, that identifies the value of the contribution, schedule of payment, reporting and other conditions relevant to the contribution. Agreement can be in the form of a template from an umbrella agreement, a standard agreement, or an exchange of letters between UNICEF and the donor.

**Allocation:** distribution of allotted funds from the Country Programme Level to a specific IR. OR allocations exclude the Cost Recovery Amount.

**Allotment:** issuance of a Grant or Non-Grant Fund to a Business Unit. For OR the Allotment includes a Programmable Amount and a Cost Recovery Amount.

**Annual Work Plan (AWP):** specific activities to be supported by an Agency during one or more years in order to achieve the results specified in this Agency's CPAP. AWP's include a timeframe, budget and responsibilities for completing the activities. They are signed by the Agency and by the IPs. See definitions of [Rolling Work Plans](#) and [Multi-Year Work Plans](#) for additional information on UNICEF's preferred work plan structure.

**ASK (Achieving Strategic Knowledge):** an online tool to support COs as they seek real-time solutions to UN Coherence challenges. Submission of a UN Coherence-related question by email or through an intranet form should bring a response within three working days. This response has been validated by focal points in all HQ Divisions and ROs. Responses are documented and available on-line. [ASK](#) is not a policy-changing tool; but it can be used to raise policy issues that can be taken to the right policy-making forum.

**Assurance:** an objective oversight and monitoring function that ensures that the milestones are completed and the resources are used in accordance with established rules and procedures.

**Basic Cooperation Agreement (BCA):** the agreement UNICEF establishes with each partner country seeking UNICEF cooperation for children and women. It outlines the general principles under which UNICEF will operate in the country and constitutes the legal basis for UNICEF's presence and programme operations.

**Best practices** (or 'good practices'): affordable and practical approaches that have been effective in particular situations to support development processes and have been assessed, validated and documented for possible use by other communities or countries.

**Bilateral:** between two countries. Agencies that provide assistance on a government-to-government basis are referred to as **bilateral agencies** or organizations, e.g., the Canadian International Development Agency (CIDA). Agreements between two countries are referred to as **bilateral agreements**.

**Board Approved Budgets (BAB):** include the original BAB for a business area, plus additional BAB approved by the Executive Board or Executive Director. BABs are distinguished by specific budget types: Regular Resources (RR), Other Resources (OR), Biennial Support Budget (BSB), and Private Fundraising Partnership (PFP). For RR and OR the BAB is also broken down to the Programme Components. For OR the BAB includes a Programmable Amount and an estimated Cost Recovery Amount (7 per cent).

**Budget:** spending authority granted to a Business Area (CO, RO, and HQ Division).

**Cash Assistance to Government (CAG):** direct financial support to Government. 'Governments' in this context includes institutions, NGOs and agencies with which UNICEF may be co-operating in programme assistance. Previously used to represent Direct Cash Transfers (DCTs).

**Cash Transfer Procedures:** UNGD ExCom Agencies agreed, in May 2005, on harmonized cash transfer modalities and procedures.

**Communication for Development (C4D):** a systematic, planned and evidence-based process to promote positive and measurable behaviour and social change. It is integral to development programmes, policy advocacy, humanitarian work and the creation of a culture that respects and helps realize human rights. Applying four key approaches – advocacy, social mobilization, behaviour change communication and social change communication – C4D uses inclusive research and consultative processes to promote human rights, mobilize leadership and societies, influence attitudes, values and social norms and support the behaviours of those who have an impact on the well-being of children, women, their families and communities.

**Consolidated Appeal Process (CAP):** an appeal formulated by UN agencies involved in the same relief operation.

**Contributions:** voluntary contributions from governments as well as funds, donations and other assistance from intergovernmental organizations, non-governmental organizations, voluntary agencies, individual and other sources. These contributions, can be in the form of cash in currencies that are usable or convertible by UNICEF, or in a form that can be utilized for the purposes of UNICEF, and can be provided for RR, OR, ORE, or for OR against programmes approved by the Executive Board.

**Central Emergency Response Fund (CERF):** an emergency fund administered by OCHA, from which UN agencies can receive advances for financing emergency operations.

**Civil Society:** individuals and organizations that are not part of local, national or other levels of government. This includes community-based (CBOs) and non-governmental organizations (NGOs), trade unions, religious groups, academic institutions and other private, voluntary groups.

**Civil Society Organizations (CSOs):** includes community-based (CBOs) and non-governmental organizations (NGOs), trade unions, religious groups, academic institutions and other private, voluntary groups.

**COGNOS:** software that allows the preparation and printing of different reports from ProMS (the Programme Manager System).

**Community-based organizations (CBOs):** small and often informal NGOs serving communities

**Commitment documents:** any document in SAP that reserves or consumes budget. Commitment is the parent category for Requisition and Obligation Documents.

**Complex emergency:** a humanitarian crisis in a country, region or society where there is a significant or total breakdown of authority resulting from internal or external conflict and which requires an international response that extends beyond the mandate or capacity of any single agency. In complex emergencies, children and women may also need legal and physical protection to prevent harm and ensure their access to humanitarian assistance

**Country Analysis (CA):** formerly the Common Country Assessment (CCA), the CA is a document prepared jointly by UN agencies to provide basic information for programming assistance to countries. The CA aims to achieve a deeper knowledge of key development challenges, based on a common assessment, analysis and understanding of the development situation of the country.

**Country Management Team (CMT):** the primary advisory body to the Representative for most management issues, consisting of senior staff from Programme and Operations Sections, and staff representatives.

**Country Note (CN):** see Country Programme Document.

**Country Programme Action Plan (CPAP):** the CPAP constitutes a formal agreement between the government and UNICEF, and provides the framework of each partner's responsibility during the Country Programme period to achieve the jointly defined goals and planned results for children and women.

**Country Programme Action Plan Results and Resources matrix:** the results matrix of the CPAP describes the specific results to which UNICEF contributes, in the context of national goals and MTSP targets. It further elaborates the results outlined in the CPD matrix and includes resources (annualized budget) required to achieve each result.

**Country Programme Document (CPD):** previously referred to as Country Note and Country Programme Recommendation. CPD is a description of the outcomes, outputs and strategies to be adopted in a proposed Country Programme of cooperation. Effective 2003, the CPD is submitted to the UNICEF Executive Board first as a draft for comments, and then for final approval, together with a Summary Results matrix.

**Country Programme Management Plan (CPMP):** during the preparation of a new CP, the CPMP is drawn up to describe and help budget for the required human and financial resources needed by the UNICEF CO in support of the new programme.

**Country Programme of Cooperation (CP):** the overall term for UNICEF cooperation in a country, directed to a variety of services and activities to benefit and support the human rights of children and women.

**Core Commitments for Children in Humanitarian Action (CCCs):** the minimum set of commitments that constitute UNICEF's initial response to protection and care for children and women in humanitarian action and post-crisis situations.

**Cost Recovery Amount:** the amount retained on OR programme expenditures for the estimated incremental support costs to UNICEF to implement funded OR activities. For the identification of the Programmable Amount this is estimated to be 7 per cent.

**Direct Agency Implementation:** one of the four modalities under the harmonized approach to Cash Transfers (HACT), whereby the Agency makes obligations and incurs expenditure in support of activities agreed in AWPAs.

**Direct Cash Transfer (DCT):** one of the four modalities under HACT, whereby cash is transferred directly to the Implementing Partner prior to the start of activities and is, for obligations and expenditures to be made by this Partner in support of the activities included in an agreed work plan. Request for funding and reporting on activities and expenditures under this modality is covered by FACE.

**Direct payment:** one of the four modalities under HACT, whereby payments are made directly to vendors and other third parties, for obligations incurred by the IP. These are made on the basis of requests signed by the designated official of the IP in support of activities agreed on in an AWP. Request for funding and reporting on activities expenditure under this modality is covered by FACE.

**Disadvantaged populations:** lacking in the basic resources or conditions (such as standard housing, medical and educational facilities, and civil rights) believed to be necessary for an equal position in society.

**Disaggregated data:** statistics that separate out information or indicators (e.g., by gender, ethnic group, age group, geographic area).

**Disbursement:** the actual amount paid.

**Document repository:** a section of the UNICEF intranet that contains full text versions of programme-related official documents and allows access to a wide variety of information and resources.

**Disaster Risk Reduction (DRR):** a systematic approach to identifying, assessing and reducing potential loss in lives, health status, livelihoods, assets and services, which could occur to a particular community or a society due to the impact of a natural hazard. The purpose of DRR is to minimize vulnerabilities and disaster risks throughout a society in order to avoid (prevent) or to limit (mitigate and prepare for) the adverse impacts of natural hazards, and facilitate sustainable development. Disaster risk reduction is also recognized as a key climate change adaptation strategy.

**Emergency:** a situation which threatens the lives and well-being of large numbers of a population and in which extraordinary action is required to ensure their survival, care and protection. Emergencies may be created by natural or technological disasters, epidemics or conflicts. Also see Complex Emergency.

**Emergency Appeal Reference (EAR):** represents the humanitarian appeal for which the emergency contribution (ORE) is received. EAR codes are maintained in the Emergency Appeal Reference Table that defines the duration of the appeal link the code to the Funded Programme and are used for reporting purpose. Where there is more than one appeal for the same country, particular care should be taken in selecting EAR codes.

**Emergency Programme Fund (EPF):** a revolving fund held by the Executive Director to support a rapid response in sudden emergencies. It is a discretionary, revolving fund allowing a timely response to emergencies. The biennial ceiling is approved by the Executive Board.

**Enterprise resource planning:** the integration of [management information](#) across all business areas of an organization, usually automated through an integrated computer-based application that facilitates the management of connections and the flow of information between all business functions inside the boundaries of the organization.

**Enterprise risk management:** risk management is the process of identifying and assessing risk, and establishing measures or controls to bring risks within the organizational risk tolerance. Risk management includes activities to realize opportunities while mitigating the negative consequences of events.

**Equity:** an ethical and usually people-oriented concept with primarily social, economic, political and environmental dimensions. It focuses on the basic fairness of the processes and outcomes of decision-making. It is the basis of redistributive justice. For UNICEF, this implies that all children have an opportunity to survive, develop, and reach their full potential, without discrimination, bias, or favouritism.

**Executive Directive (EXDIR):** directives, instructions or important communications from the Office of the Executive Director that are issued with an EXD number.

**Expenditure:** comprises obligations and disbursements. Budgets are consumed through expenditures.

**Extension:** when the end date of a grant needs to be extended, extension request needs to be logged in the grant using the 'extension' button. The extension process is described in the training materials.

**First call for children:** a principle that the rights and basic needs of children should be prioritized in the allocation of resources, in bad times as well as good, at local, national and international levels.

**Focus Area:** five areas that reflect the main components of the international agenda on which UNICEF will focus its work for the period of the current MTSP to support achievement of results for children.

**Funding Authorization and Certificate of Expenditures (FACE):** a form designed for the use of IP and UNDG ExCom Agencies in order (1) to request the disbursement of funds; (2) to authorize an IP to incur expenditures up to a certain amount; (3) to report on expenditures incurred in the reporting period; (4) to certify the accuracy of the data and information provided by the IP; and (5) for the Agency to approve the amount to be disbursed.

**Funded Budget (FB):** the amount of the BAB that is funded. This is equal to the amount of Allotments, i.e., the amount of Grant and Non-Grant Funds allotted to date (i.e., cycle to date) to the Business Area (CO,RO or HQ Division). For OR, the FB includes a Programmable Amount and a Cost Recovery Amount.

**Funds Commitment (FC):** a budget document in SAP that is used to consume budget related to an obligation. It is part of the document group referred to as 'Obligation Documents'.

**Funds Management (FM):** a module in SAP ECC/VISION used to manage and maintain budget information. It is the main system used by UNICEF for its budget management processes.

**Funds Reservation (FR):** a budget document in SAP that reserves funds for future use. It is part of the document

group referred to as 'Requisition Documents'.

**Gender Equality Marker (GEM):** a code at the IR level that would allow UNICEF to determine the degree to which a result contributes to gender equality.

**Grant:** contribution record in the Grants Management Module from where revenue is posted by DFAM for budget issuance that provides information necessary for management of the contribution during its life cycle. NOTE: grants are also created for trust funds including procurement services.

**Harmonized Approach to Cash Transfers (HACT):** common operational framework for transferring cash to government and non-government Implementing Partners. It aims to: reduce transaction costs pertaining to UNDG ExCom Agencies' cooperation through the simplification and harmonization of rules and procedures; improve implementing partners' capacity to effectively manage resources; help manage risks related to the management of funds and increase overall effectiveness.

**Impact:** positive and negative long-term effects on identifiable population groups produced by a development intervention, directly or indirectly, intended or unintended. These effects can be economic, socio-cultural, institutional, environmental, technological or of other types and should have some relationship to the MDGs and national development goals.

**Indicator:** a measure used to detect change in a situation, or the progress in an activity, or the results (process, output, outcome, impact) of a project or programme.

**Input:** financial, material, technological, informational or human resource mobilized for an activity.

**Inter-agency Standing Committee (IASC):** a committee of UN agencies, the Red Cross Movement and NGOs typically involved in emergency operations, aiming to agree on common policies and procedures.

**Intermediate Result (IR):** a description of a change in a defined period that will significantly contribute to the achievement of the respective Programme Component Result.

**Intermediate Result allocation:** the amount of funds distributed to the IR.

**Intermediate Results planned amount:** distribution of the Programmable Amount of BAB by IR.

**Intermediate Result unfunded budget:** the portion of the IR Planned amount that is not funded.

**Intervention Codes:** codes that reflect the main areas of UNICEF cooperation. Two types exist: (1) Specific Intervention Codes (SIC), which represent the Areas of Cooperation in the MTSP, and (2) "Strategies", programme approaches which cut across all Focus Areas.

**Joint Programmes or Joint Projects:** when two or more UN agencies share similar work plans (WPs). In this case, disbursements by UN agencies in support of the activities described in the WPs can be made in parallel by each agency, or funds can be pooled for disbursement by one agency, called the Managing Agent.

**Joint Programming:** denotes very close collaboration during programme preparation and implementation support. In countries with harmonized programme cycles, Joint Programming will usually start with the Common Country Assessment, continues with preparation of the UNDAF and the Joint Strategy Meeting. Joint programming may, or may not, result in the identification of Joint Programmes or Joint Projects.

**Key Result Area (KRA):** contributes directly to the achievement of the MTSP Focus Areas. Each organizational target is directly linked to a KRA.

**Legislative reform:** entails reviewing and reforming not only laws but those elements necessary to effectively implement and enforce them, such as legal and other governmental institutions, social and economic policies and budget allocations.

**Least Developed Countries:** low-income countries that are suffering from long-term handicaps to growth, in particular low levels of human resource development and/or severe structural weaknesses.

**Marginalisation:** the lack of access, often caused by exclusion and discrimination, both of which can be intentional or an act of omission or due to the lack of resources.

**Marginalised children:** children who persistently lack effective access to needed information and one or more quality basic services, and/or are subject to abuse, violence and exploitation.

**Marker:** UNICEF has introduced the concept of markers for monitoring progress of programmes in their focus on equity and gender equality as well as tracking resources invested in achieving equity and gender equality. These markers have four levels to denote whether a result is a principal, significant, marginal equity or gender equality result, or has no contribution towards improving equity or gender equality.

**Macro assessment:** a review of the existing assessments of a country's Public Financial Management (PFM) system undertaken by multilateral or bilateral development partners in the past five years. This review covers areas of the national budget development and execution process; functioning of the public sector accounting and internal control mechanisms; audit and oversight; and financial recording systems and staff qualifications.

**Medium-Term Strategic Plan (MTSP):** outlines the Focus Areas for UNICEF.

**Micro assessment:** financial management capacity assessment of a particular IP and of the risks related to cash transfers to that Partner. This is done once every programme cycle, or whenever a significant change in the IP's organizational management is noticed.

**Millennium Development Goals (MDGs):** the set of 8 goals and 18 targets, initially endorsed and further developed

subsequent to the Millennium Summit.

**Minorities:** groups with shared ethnic, cultural, religious and/or linguistic characteristics, typically non-dominant vis-à-vis the majority, in the spheres of economic, political, social and/or cultural life. The existence of a minority group can be assessed using objective and subjective criteria. Objective criteria focus on the shared characteristics of the group such as ethnicity (race), national origin, culture, language or religion whereas subjective criteria focus on self-identification and the desire to preserve the group identity.

**Multilateral:** agencies, organisations or agreements that involve more than two countries, e.g., United Nations agencies like UNICEF, are often referred to as multilateral agencies.

**Multi-Year Work plans:** cover a period of more than one year with a new plan introduced at the end of one planning period. A review of progress is the basis for adjusting activities, timelines and budgets as outlined in the plan.

**Normative Principles:** founded on the Human Rights-based Approach to Cooperation, Gender, Equality, and Environmental Sustainability, these principles are universally applied equally to all people and are relevant to government-UN cooperation, everywhere and always. Based in law, internationally agreed development goals and treaties, as well as national laws and commitments, they constitute a starting point and guide for the analysis of all stages of UNDAF and UNICEF Country Programmes.

**Obligation Documents:** SAP that consumes budget to meet an obligation that the organization has to pay (e.g., Purchase Orders and Funds Commitments).

**Organizational target code:** allows mapping of planned results to organizational targets at IR-level.

**Other Resources (OR):** earmarked contributions for programmes that supplement to the RR and are made for a specific purpose such as a particular programme or project or an emergency response.

**Other Resources Emergency (ORE) Targets:** humanitarian appeals targets for emergencies not included in Country Programme Document.

**Output:** the products and services that result from the completion of activities within a development intervention within the control of the organization.

**Outcome:** the intended or achieved short-term and medium-term effects of an intervention's outputs, responding to national priorities and local needs and UNDAF outcomes. Outcomes represent changes in development conditions that occur between the completion of outputs and the achievement of impact.

**Payment Schedule:** the schedule of instalment payments specified in the agreement or other documentation from the donor, and stipulation for the release of the payments.

**Planned amount:** the BAB amount for RR or OR broken down annually to Programme Component Results and IR. It reflects the estimated requirements as expressed in the Country Programme Document for Programme Component Results and IR. For OR, the Planned Amount is the Programmable Amount of the BAB and does not include Cost Recovery.

**Pooled funding:** a modality whereby donors agree to 'pool' their funds towards a common purpose, using a single reporting requirement, no separate expenditure tracking, and the same validity period and other terms and conditions of the agreement.

**Procurement services:** formerly 'Reimbursable Procurement' this is a key component of the Supply function of UNICEF, allowing governments, NGOs and other international agencies to procure supplies and services through UNICEF's supply delivery system. The UNICEF **Procurement Services Centre** is located in Copenhagen

**Programmable Amount:** funds that are foreseen for programme implementation. For OR, BAB and OR Allotments this is the total less the Cost Recovery Amount.

**Programmatic assurance:** assurance of the implementation of activities described in the AWP. Assurance is maintained following standards and guidance established by each Agency and includes, among others, receipt of implementation reports from IP, site visits by Agency staff, annual reviews, and evaluations.

**Programme component:** Country Programmes will normally consist of two or more programme components which correspond to themes or sectors. Programme components are outlined in a Country Programme Document, with each having a separate budget line in the CPD budget table. Each Programme Component will have one or more Programme Component Results, and each PCR can only be linked to one Programme Component in VISION. From a results perspective, a Programme component is a group of Programme Component Results that are often related by sector or thematic issue.

**Programme Component Result (PCR):** description of a significant change expected, often at the outcome level, to which the UNICEF Programme of Cooperation will contribute, in partnership with others, for the sustained realization of children's and women's rights.

**Programme Component Result – Support:** a result linked to programme support and management functions. These functions provide necessary management and operational support across the CP. All Support Budget funds are consumed within the PCR - Support and its subsequent IRs.

**Programme Instruction (PRO):** important communication from the Programme Group (Programme Division, the Division of Policy and Planning, Evaluation Office or EMOPS) at Headquarters, informing field offices about new or revised programme guidelines, corporate requirements or initiatives. All PROs are numbered.

**Programme Manager System (ProMS):** a computer information system that integrates and streamlines UNICEF programming and work plan, including budgets and financial data.

**Proposal:** document submitted to a donor in order to seek a contribution. While it is preferable to have donors contribute to UNICEF without specific proposal (using CPD or emergency appeal document), sometimes proposals are still requested by donors. In such cases, a programme level proposal is preferable. Offices should note when preparing proposals that donors will often require reporting based on the original proposed activities, original budget needed to achieve results, and the comparison of the actual activities and budget spent and whether the results are achieved. Therefore, COs should make sure that the proposals provide comparative reports between the original proposal and the actual, particularly with regards to budget.

**Poverty Reduction Strategy (PRS):** a national poverty reduction strategy often developed with the assistance of the World Bank.

**Recovery Rate:** percentage rate of recovery cost applied to the contribution in accordance with the decision adopted by the UNICEF Executive Board on UNICEF Recovery Policy.

**Regional Management Team (RMT)** – Composed of the Regional Director and Representatives from all Area and COs in that region, plus staff representatives.

**Regional Office (RO)** – UNICEF has ROs supporting Area or COs within the following geographic regions: Eastern and Southern Africa (ESARO); West and Central Africa (WCARO); the Americas and the Caribbean (TACRO); East Asia and the Pacific (EAPRO); South Asia (ROSA); the Middle East and North Africa (MENARO); and Central and Eastern Europe, the Commonwealth of Independent States and the Baltic States (CEE/CIS/B). In addition, UNICEF has one RO in Geneva serving as a focal point for relations with National Committees (GRO).

**Regular Resources (RR):** RR includes income from voluntary annual contributions from governments, un-earmarked funds contributed by National Committees and the public, net income from greeting card sales and other miscellaneous income. Formerly called General Resources (GR)

**Reimbursement:** one of the four modalities under the HACT whereby cash is transferred to IP to cover obligations made and expenditures incurred by them in support of activities agreed in an AWP. Request for funding and reporting on activities expenditure under this modality is covered by FACE.

**Requisition Documents:** a commitment document for internal reservations of funds (i.e., affects funds availability) such as travel, goods or services requisition prepared prior to making the actual Obligation Document (e.g., Sales Orders, Purchase Requisitions and Funds Reservations).

**Result:** results can be obtained at various levels of a CP. Typically, the result of an activity or project is referred to as Output, the result of a programme is referred to as Outcome, and the resulting change on the situation of the intended rights-holders is referred to as impact. Results at different levels form a results chain, which describes the necessary sequence to achieve the desired objectives (input => output => outcome => impact).

**Result Chain:** see Result.

**Results based programme planning:** demonstrates the causal relationship between the intended results at different levels (outputs, outcomes and impacts). It requires that the sum of planned interventions is sufficient to achieve the planned results, and helps to map UNICEF's contribution within the programme of cooperation and the UNDAF.

**Results-based programme management:** rests on well-defined accountability for results, and requires self-assessment and on-going performance monitoring.

**Results framework:** an 'organigram' of results. It is an *approach* to programme planning. It illustrates the necessary lower-level results that lead to the achievement of a strategic, higher-level result.

**Results Matrix:** a Summary Results matrix should be attached to the revised CPD and included in the CPAP. It indicates the key strategic improvements to the country situation that are attributable to the UNICEF-assisted CP. These expected key results are linked to the priorities of the MTSP and the expected outcomes of the UNDAF, the WFFC Plan of Action and the Millennium Agenda.

**Rolling Work Plans:** cover more than a single planning period with planned activities and budgets set with two levels of detail: 1) detailed plans for the first period up to one year, and 2) indicative plans (including activities, timelines and budgets) for the second planning period (up to a maximum of one year). A review of progress is the basis for providing more detail of future activities, timelines, and budgets within the plan.

**Scheduled Audit:** an audit aimed to assess the existence and functioning of an Implementing Partner's internal controls for the receipt, recording, and disbursement of cash and the fairness of a sample of expenditures reported in all *Funding Authorizations and Certificates of Expenditures* (FACE) issued by this Implementing Partner to Agencies during the period under audit. For each IP subject to Scheduled Audits, the frequency and total number of audits conducted during the CPAP period is determined by the country representatives of Agencies based on the initial financial capacity assessment, any on-site reviews of IP's financial records, programmatic assurance activities, and any Agency-specific requirements.

**Section:** an organizational unit in an office/division (ef. in accordance with [CF/DFAM/2002/01](#)). Sections of Divisions at HQ locations can be used for programme planning, budget allocation and reporting at the IR level.

**Social Exclusion:** the everyday social processes through which a group, or groups, of people who are left out or denied their rights to participate fully in their society in the economic, social and/or political spheres, leading to material and other forms of deprivation.

**Special Audit:** an audit undertaken by an audit firm to review a possible or confirmed significant weakness in the IP's internal controls over cash transfers. It is implemented as soon as possible after the weakness is identified. Unless warranted by specific circumstances, these audits will follow the scope and procedures established for the Scheduled Audits.

**Specific Intervention Codes (SIC):** enable compilation of data on expenditure by Organizational Targets and Key

## Results Areas.

**Sponsor:** formerly known as Donor, a Sponsor is used to define a primary donor for the contribution. Sponsors can be governments, inter-governmental organizations, national committees, foundations and non-governmental organizations, UN organizations/ agencies, UNICEF offices, individuals and others that provide funding to UNICEF.

**Spot-check:** a review of a limited scope undertaken by the Agencies, which should usually include a review of a sample of the receipt of funds and expenditures incurred by the Implementing Partner. This is complemented by programmatic assurance activities.

**Stakeholders:** people or groups who have an interest in a programme or activity and/or are likely to be affected by it.

**Standard agreement:** an agreed template between the donor and UNICEF that is signed by both UNICEF and the donor for each contribution.

**Strategic results areas:** a strategic programmatic area that addresses critical deprivations faced by disadvantaged children in which significant improvement can be achieved in a relatively short time-scale (minimum of 3 years) through achieving expected PCR that are measurable using quantitative and/or qualitative methods.

**Strategy:** a description of how UNICEF plans to achieve its programme results based on 1) the programming context of needs, opportunities, available resources, and the actions to be undertaken by other parties, and 2) UNICEF's programming capacity. Strategy is composed of the locally-appropriate combination of: Capacity Development, Advocacy, Partnership, Knowledge Management, and Service Delivery actions. At the country programme level the overall strategy is established in the CPD.

**Strategy (code):** refers to the code used to monitor and report on UNICEF's expenditures on seven key programme strategies that cut across all Focus Areas. The strategies are: Advocacy, Capacity Development (including Communication for Development), Service Delivery, Partnerships, Knowledge Management, Evaluation and Programme Monitoring.

**Supreme Audit Institution (SAI):** the supreme national agency responsible for auditing government revenue and spending. Its primary purpose is to oversee the management of public funds and the quality and credibility of the government's financial reporting. SAIs supply the information needed by the legislature and the public to hold governments accountable for stewardship of public funds and assets. As such, they can act to limit opportunities for financial malpractice and the abuse of power.

**Thematic Funding:** OR funding for the MTSP focus areas or humanitarian response, without further earmarking, where donors agree not to track expenditures against their specific contributions and also agree to accept one consolidated report. Thematic funding is characterized by its flexibility as it can be used for any priority as long as it is within the specific focus area or humanitarian response, and for its longer duration to allow for longer-term planning.

**20/20 initiative:** The 20/20 Initiative for Universal Access to Basic Social Services was recommended 1995 at the Copenhagen World Summit for Social Development. It calls for the allocation of at least 20 per cent of the budget in developing countries and 20 per cent of official development assistance to basic social services. It is supportive of Article IV of the CRC, which emphasizes the need for the maximum possible allocation of available public resources to fulfil children's rights. Assessment of national budget and aid allocations is an essential component of the Initiative.

**Umbrella agreement:** legal document between UNICEF and a donor which governs the partnerships and the donor's contributions to UNICEF. Only one umbrella agreement is signed and valid until superseded or terminated by either party. It usually includes an annex to be used as template for individual contributions to UNICEF.

**Unallocated amount:** the amount of the Allotments to a Business Area (CO, RO, HQ Division) that has not been allocated from the Country Programme level to the IR level.

**Unfunded Board Approved Budget:** the amount of the Board Approved Budget (BAB) that is not funded. The Unfunded BAB does include the Programmable Amount and the Cost Recovery Amount. It will be available on the Programme Level (CPD, ICP and ADPD) and the Programme Component Level.

**Unfunded Budget (UB):** the portion of the Planned Amount that is not yet funded. The UB does not include the Cost Recovery Amount.

**United Nations Development Assistance Framework (UNDAF):** helps UN agencies at the country level, when preparing the Country Programmes to achieve consensus on priority issues for development cooperation and the broad distribution of roles and responsibilities to support national efforts to achieve the MDGs and other commitments arising from conventions and international conferences.

**UNDAF results matrix:** a matrix attached to the UNDAF describing among other outcomes, the expected UNDAF outcomes, and the outcomes and outputs of individual agencies' CPs, singly or jointly. The UNDAF results matrix sets out an overall accountability framework and distribution of responsibilities among UN agencies cooperating in the country.

**United Nations Country Team (UNCT):** the management team consisting of heads of UN agencies represented in the country.

**Unplanned Amount:** the Programmable Amount that has not yet been broken down to the PCR level.

**Utilization:** the portion of the Programmable Amount that is already reserved or consumed through a commitment.

**Unutilized allocation:** funds available for use as they are neither committed nor spent.

**Unutilized programmable amount:** the portion of the Programmable Amount that was not yet reserved nor consumed through a commitment.

**Vendor:** an entity from which materials and services can be procured. The vendor master contains the data necessary for UNICEF's contact with vendors for business transactions and processing. Vendor master records are used by both the Accounting component and the Purchasing component.

**VISION:** an integrated management system which consists of a single Enterprise Resource Planning (ERP) system and a web-based Performance Management System. . VISION will enable the Organization to respond to the need for increased automation, security, reliability and flexibility to accommodate the varied nature of UNICEF global operations (see full [glossary of terms](#)).

**Vulnerability:** conditions determined by physical, social, economic and environmental factors or processes, which increase the susceptibility of a community to the impact of shocks.

**Vulnerable group:** refers to people who are especially susceptible to the effects of environmental, economic, political, and social shocks and hazards. They may be marginalized by their society due to their ethnicity, age, sex, disability, class or caste, political affiliations or religion.

**Work Breakdown Structure (WBS):** a hierarchical outline of an undertaking described in the project definition. The WBS is the basis for the organization and coordination of a project. A WBS consists of WBS elements. The WBS elements describe tasks or subtasks in the project to perform within a defined time period

**Zone Office:** office that reports to an area or CO within the same country (def. in accordance with [UNICEF Financial and Administrative Policy 2: Budget, Supplement 2 – Management of the Organisational Structure](#)). Zone Offices can be used for programme planning, budget allocation and reporting at the IR level.

[Chapter1:Introduction>Overview of the Programme Policy and Procedure Manual](#)

*Last update 1 March 2012*

The UNICEF Intranet is intended for the exclusive use of UNICEF staff.