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CORPORATE GOVERNANCE

- 01.01 Articles**
Articles mean the articles of association of a company framed in accordance with the company law or the Companies Act, 2017.
Source 124
- 01.02 Board**
Board, in relation to a company, means board of directors of the company.
Source 124
- 01.03 Board Committees**
The Board shall set up the committees (including audit committee, risk management committee, human resources committee, procurement committee, nomination committee), chaired by non-executive directors to support it in performing its functions efficiently and for seeking assistance in the decision making process.
Source 127
- 01.04 Body Corporate/ Corporation**
Body corporate or corporation includes:
(a) a company incorporated under the Companies Act, 2017 or company law; or
(b) a company incorporated outside Pakistan, or
(c) a statutory body declared as body corporate in the relevant statute, but does not include—
(i) a co-operative society registered under any law relating to cooperative societies; or
(ii) any other entity, not being a company as defined in the Companies Act, 2017 or any other law for the time being which the concerned Minister-in-Charge of the Federal Government may, by notification, specify in this behalf.
Source 124
- 01.05 Book and Paper/ Book or Paper**
Book and paper and book or paper includes books of account, cost accounting records, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form.
Source 124
- 01.06 Chief Executive**
Chief Executive, in relation to a company means an individual who, subject to control and directions of the board, is entrusted with whole, or substantially whole, of the powers of management of affairs of the company and includes a director or any other person occupying the position of a chief executive, by whatever name called, and whether under a contract of service or otherwise.
Source 124
- 01.07 Chief Financial Officer**
Chief Financial Officer means an individual appointed to perform such functions and duties as are customarily performed by a chief financial officer.
Source 124
- 01.08 Commission**
Commission means the Securities and Exchange Commission of Pakistan established under Section 3 of the Securities and Exchange Commission of Pakistan Act, 1997.
Source 126
- 01.09 Company**
Company means a company formed and registered under the Companies Act, 2017 or the company law.

Company Limited by Guarantee

Company Limited by Guarantee means a company having the liability of its members limited by the memorandum to such amount as the members may respectively thereby undertake to contribute to the assets of the company in the event of its being wound up.

Company Limited by Shares

Company limited by shares means a company; having the liability of its members limited by the memorandum to the extent of amount, if any, remaining unpaid on the shares respectively held by them.

Private Company

Private company means a company which, by its articles-

(a) restricts the right to transfer its shares;

(b) limits the number of its members to fifty not including persons who are in the employment of the company; and

(c) prohibits any invitation to the public to subscribe for the shares, if any, or debentures or redeemable capital of the company:

Provided that, where two or more persons hold one or more shares in a company jointly, they shall, for the purposes of this definition, be treated as a single member.

Public Company

Public Company means a company which is not a private company.

Public Interest Company

Public interest company means a company which falls under the criteria as laid down in the Third Schedule to this Act or deemed to be such company under section 216 of the Companies Act, 2017.

Public Sector Company

Public Sector Company means a company, whether public or private, which is directly or indirectly controlled, beneficially owned or not less than fifty-one percent of the voting securities or voting power of which are held by the Government or any agency of the Government or a statutory body, or in respect of which the Government or any agency of the Government or a statutory body, has otherwise power to elect, nominate or appoint majority of its directors and includes a public sector association not for profit, licenced under section 42 of the Companies Act, 2017.

Provided that nomination of directors by the Commission on the board of the securities exchange or any other entity or operation of any other law shall not make it a public sector company.

Source 124

01.10 Company Law

Company Law means the repealed Companies Act, 1913 (VII of 1913), Companies Ordinance, 1984(XLVII of 1984), Companies Ordinance, 2016 (VI of 2016) and also includes the Companies Act, 2017 unless the context provides otherwise.

Source 124

01.11 Company Secretary

Company Secretary means any individual appointed to perform secretarial and other duties customarily performed by a company secretary and declared as such, having such qualifications and experience, as may be specified.

The company secretary shall be responsible for ensuring that Board procedures are followed, and that all applicable laws, rules and regulations and other relevant statements of best practice are complied with.

Source 124

01.12 Director

Director includes any person occupying the position of a director, by whatever name called.

Source 124

Independent Director

Independent Director means a Non-Executive Director who is not in the service of Pakistan or of any statutory body or any body or institution owned or controlled by the Government and who is not connected or does not have any other relationship, whether pecuniary or otherwise, with the Public Sector Company, its associated companies, subsidiaries, holding company or directors.

The test of independence principally emanates from the fact whether such person can be reasonably perceived as being able to exercise independent judgment without being subservient to any form of conflict of interest.

A director shall not be considered independent if one or more of the following circumstances exist,-

(i) he has been an employee of the Public Sector Company, any of its subsidiaries, or holding company during the last two years;

(ii) he has, or has had within the last two years, a material business relationship with the Public Sector Company either directly or indirectly, or director of a body that has such a relationship with the Public Sector Company;

(iii) he has received remuneration in the two years preceding his appointment as a director or has received additional remuneration excluding retirement benefits from the Public Sector Company apart from director's fee or has participated in the Public Sector Company's share option or a performance-related pay scheme;

(iv) he is a close relative (spouse, lineal ascendants and descendants and brothers and sisters) of the company's promoters, directors or major shareholders;

(v) he holds cross-directorships or has significant links with other directors through involvement in other companies or bodies; or

(vi) he has served on the Board for more than two consecutive terms from the date of his first appointment provided that such person shall be deemed independent director after a lapse of one term.

Source 127

Non-Executive Director

Non-Executive Director means a director of a Public Sector Company who is not entrusted with responsibilities of an administrative or managerial nature.

Source 127

Ex Officio Director

An ex officio director has all the rights and obligations of a director, including the right and responsibility to vote on each matter presented to the board for action. Ex officio simply identifies the method in which the director position is filled, automatically (by operation of law) by virtue of holding another office.

Source 128

01.13 Document

Document includes any information or data recorded in any legible form or through use of modern electronic devices or techniques whatsoever, including books and papers, returns, requisitions, notices, certificates, deeds, forms, registers, prospectus, communications, financial statements or statement of accounts or records maintained by financial institutions in respect of its customers.

Source 124

01.14 Electronic Document

Electronic document includes documents in any electronic form and scanned images physical documents.

Source 124

01.15 Executive

Executive means an employee of a Public Sector Company, who is entrusted with

responsibilities of an administrative or managerial nature, including the Chief Executive and Executive Director.

Source 127

01.16 Government

Government includes Federal Government or, as the case may be, Provincial governments unless otherwise expressly provided.

Source 124

01.17 Governing Body

Governing body includes a group of members/share holders (Board of Directors) or persons having ultimate control of the affairs of Company/Body Corporate.

Source 128

01.18 Memorandum

Memorandum means the memorandum of association of a company as originally framed or as altered from time to time in pursuance of company law or of Companies Act, 2017.

Source 124

01.19 Notification

Notification means a notification published in the official Gazette and the expression 'notify' shall be construed accordingly

Source 124

01.20 Officer

Officer includes any director, chief executive, chief financial officer, company secretary or other authorized officer of a company.

Source 124

01.21 Ordinary Resolution

Ordinary Resolution means a resolution passed by a simple majority of such members of the company entitled to vote as are present in person or by proxy or exercise the option to vote through postal ballot, as provided in the articles or as may be specified, at a general meeting.

Source 124

01.22 Prescribed

Prescribed means prescribed by rules made by the Federal Government under the Companies Act, 2017.

Source 124

01.23 Quorum

The minimum number of members who must be present for a body to commence a meeting, transact business or take a vote.

Source 128

01.24 Regulations

Regulations means the regulations made by the Commission under the Companies Act, 2017.

Source 124

01.25 Rules

Rules means rules made by the Federal Government under the Companies Act, 2017.

Source 124

01.26 Share

Share means a share in the share capital of a company.

Source 124

01.27 Special Resolution

Special Resolution means a resolution which has been passed by a majority of not less than three-fourths of such members of the company entitled to vote as are present in person or by proxy or vote through postal ballot at a general meeting of which not less than twenty-one days' notice specifying the intention to propose the resolution as a special resolution has been duly given:

Provided that if all the members entitled to attend and vote at any such meeting so agree, a resolution may be proposed and passed as a special resolution at a meeting of which less than twenty-one days' notice has been given.

Source 124

01.28 Specified

Specified means specified through regulations made under the Companies Act, 2017.

Source 124

01.29 Voting Right

Voting right means the right of a member of a company to vote on any matter in a meeting of the company either present in person or through video-link or by proxy or by means of postal ballot:

Provided that attending of meeting through video-link shall be subject to such facility arranged by the company and in the manner as may be specified, save as otherwise provided in the Companies Act, 2017.

Source 124

DISASTER RISK REDUCTION

2.01 Acceptable Risk

The extent to which a disaster risk is deemed acceptable or tolerable, is called Acceptable Risk. It depends on the existing social, economic, political, cultural, technical and environmental conditions. In engineering terms, acceptable risk is also used to assess and define the structural and non-structural measures that are needed in order to reduce possible harm to people, property, services and systems to a chosen tolerated level, according to codes or “accepted practice,” which are based on known probabilities of hazards and other factors.

Source 2

2.02 Affected/Affectee(s)

People who are affected, either directly or indirectly, by a hazardous event. Directly affected are those who have suffered injury, illness or other health effects; who were evacuated, displaced, relocated or have suffered direct damage to their livelihoods, economic, physical, social, cultural and environmental assets. Indirectly affected are people who have suffered consequences, other than or in addition to the direct effectees, over time, due to disruption or changes in economy, critical infrastructure, basic services, commerce or work, or social, health and psychological consequences.

Source 2

2.03 Biological Hazard

Biological vectors, microorganisms, toxins and bioactive substances, which may cause the loss of life or injury, property damage, social and economic disruption or environmental degradation.

Source 1

2.04 Breaching Sections

Artificial breaches, that cater to a situation where flood endangers the safety of hydraulic structures, bridges, or nearby cities.

Source 61

2.05 Build Back Better

The use of the recovery, rehabilitation and reconstruction phases after a disaster to increase the resilience of nations and communities by integrating disaster risk reduction measures into the restoration of physical infrastructure and societal systems, and into the revitalization of livelihoods, economies and the environment. The term “societal” will not be interpreted as a political system of any country.

Source 2

2.06 Building Code

A set of ordinances, regulations and associated standards, intended to regulate aspects of the design, construction, materials, alteration and occupancy of structures, which are necessary to ensure human safety and welfare, including resistance to collapse and damage. They can include both technical and functional standards, and should incorporate the lessons of international experience, tailored to national/local circumstances.

Source 2

2.07 Capacity

The strengths, attributes and resources available within an organization, community or society, to manage and reduce disaster risks and strengthen resilience. It further translates into assessment of the goals, and how these people, organizations or societies develop coping capacities to achieve these desired goals.

Source 2

2.08 Community Based Disaster Risk Management (CBDRM)

Community Based Disaster Risk Management (CBDRM) involves activities, measures, projects and programs to reduce disaster risks which are designed and implemented by people living in at-risk communities, based on their urgent and felt needs and capacities. CBDRM also covers the plans to manage disaster management activities; before, during and after a disaster, which are actually implemented at a community level for undertaking CBDRM interventions.

Source 62

2.09 Compensatory Disaster Risk Management

These are activities that aim to strengthen the social and economic resilience of individuals, by removing or reducing disaster risks, in the face of residual risk. These activities include preparedness, response and recovery, and financial instruments such as national contingency funds, contingent credit, insurance and reinsurance and social safety nets.

Source 2

2.10 Contingency Planning

A management process that analyses disaster risks and establishes arrangements in advance to enable timely, effective and appropriate responses. This includes clearly identified roles and resources, information processes and operational arrangements for specific actors at the times of need, which allows key actors to envision, anticipate and solve problems that can arise during disasters.

Source 2

2.11 Coping Capacity

The ability of people, organizations and systems, using available skills and resources, to manage adverse conditions, risk or disasters. The capacity to cope requires continuing awareness, resources and good management, both in normal times as well as during disasters or adverse conditions. Coping capacities contribute to the reduction of disaster risks.

Source 1 & 2

2.12 Critical Infrastructure

The physical structures, facilities, networks and other assets which provide services that are essential to the social and economic functioning of a community or society.

Source 2

2.13 Disaster

A serious disruption of the functioning of a community or a society at any scale due to hazardous events interacting with conditions of exposure, vulnerability and capacity, leading to one or more of the following: human, material, economic and environmental losses and impacts. This also includes the total or partial destruction of physical assets, disruption of basic services and damages to the sources of livelihood in the area, and the negative effects of the hazardous event. The effects of a disaster can be either immediate or localized, but can also be widespread and could last for a longer period of time.

Under the scope of the Sendai Framework for Disaster Risk Reduction 2015-2030 (para. 15), the following terms are also considered:

- Frequent and infrequent disasters: depend on the probability of occurrence and the return period of a given hazard and its impacts. The impact of frequent disasters could be cumulative, or become chronic for a community or a society.
- A slow-onset disaster is defined as one that emerges gradually over time. Slow-onset disasters could be associated with, e.g. drought, desertification, sea-level rise, epidemic disease.

- A sudden-onset disaster is one triggered by a hazardous event that emerges quickly or unexpectedly. Sudden-onset disasters include earthquakes, volcanic eruptions, flash floods, chemical explosions, critical infrastructure failures, transport accidents etc.

Source 2

2.14 Disaster Loss Database

A set of systematically collected records about disaster occurrence, damages, losses and impacts, compliant with the Sendai Framework for Disaster Risk Reduction 2015-2030 monitoring minimum requirements.

Source 2

2.15 Disaster Management

The organization, planning and application of measures preparing for, responding to and recovering from disasters. It may not completely avert or eliminate the threats, but it focuses on creating and implementing preparedness and other plans to decrease the impact of disasters and “build back better”.

Source 2

2.16 Disaster Risk

The potential loss of life, injury, or destroyed or damaged assets which could occur to a system, society or a community in a specific period of time, determined probabilistically as a function of hazard, exposure, vulnerability and capacity, including its socioeconomic context. This includes identification of hazards, review of technical characteristics of hazards, analysis of exposure and vulnerability, and the evaluation of the effectiveness of prevailing and alternative coping capacities.

Disaster risk management is a comprehensive approach and application of disaster risk reduction policies and strategies to prevent new disaster risk, reduce existing disaster risk and manage residual risk, contributing to the strengthening of resilience and reduction of disaster losses. It encompasses all actions taken before, during and after the disasters. These strategies also focus on risks if disaster risk reduction policies are not in place. Local and indigenous peoples’ approach to disaster risk management is the use of traditional, indigenous and local knowledge and practices to complement scientific knowledge in disaster risk assessments, and for the planning and implementation of local disaster risk management.

Source 1, 2 and 64

2.17 Disaster Risk Governance

The system of institutions, mechanisms, policy and legal frameworks and other arrangements to guide, coordinate and oversee disaster risk reduction and related areas of policy. The system should include comprehensive information on all dimensions of disaster risk, including hazards, exposure, vulnerability and capacity related to persons, communities, organizations and countries and their assets.

Source 1 and 2

2.18 Disaster Risk Management Organizations

As per the National Disaster Management Plan (2012), these are organizations (public/private) established for disaster risk management that are functional at National, Provincial, District and Tehsil levels.

Source 64

2.19 Disaster Risk Reduction (DRR)

Disaster risk reduction is aimed at preventing new and reducing existing disaster risk and managing residual risk, all of which contribute to strengthening resilience, and therefore to the achievement of sustainable development. It aims to minimize vulnerabilities and disaster risks throughout the society, to avoid the adverse impacts of hazards within the broad context of sustainable development.

This further incorporates the goals and objectives across different timescales with concrete targets, indicators and time frames. In line with the Sendai Framework for Disaster Risk Reduction 2015-2030, these should be aimed at preventing the creation of disaster risk, the reduction of existing risk and the strengthening of economic, social, health and environmental resilience.

Source 1 and 2

2.20 Disasters Management Plans

These are plans that identify hazard-prone areas (urban districts/municipalities), vulnerabilities, resources available, strategies for risk reduction, evacuation sites and routes, necessary response activities and responsibilities of various stakeholders for disaster preparedness and response. Effective plans also consider and identify securing resources, e.g. stockpiling supplies and earmarking funds. This indicator measures the number of Urban Disaster Management Plans formulated that are actually implemented in Urban municipalities by relevant organizations.

Source 64

2.21 Drainage Channel

These include channels and networks for improved flood drainage (including urban drainage systems).

Source 61

2.22 Early Warning System

An integrated system of hazard monitoring, forecasting and prediction, disaster risk assessment, communication and preparedness activities systems and processes that enables individuals, communities, governments, businesses and others to take timely action to reduce disaster risks in advance of hazardous events. The effective “end-to-end” and “people-centred” early warning systems may include four interrelated key elements:

- (1) disaster risk knowledge based on the systematic collection of data and disaster risk assessments;
- (2) detection, monitoring, analysis and forecasting of the hazards and possible consequences;
- (3) dissemination and communication, by an official source, of authoritative, timely, accurate and actionable warnings and associated information on likelihood and impact; and
- (4) preparedness at all levels to respond to the warnings received. These four interrelated components need to be coordinated within and across sectors and multiple levels for the system to work effectively and to include a feedback mechanism for continuous improvement. Failure in one component or a lack of coordination across them could lead to the failure of the whole system.

Source 2

2.23 Economic Loss

Total economic impact that consists of direct economic loss and indirect economic loss. Direct economic loss: the monetary value of total or partial destruction of physical assets existing in the affected area. Direct economic loss is nearly equivalent to physical damage.

Indirect economic loss: a decline in economic value added as a consequence of direct economic loss and/or human and environmental impacts. This includes microeconomic impacts, mesoeconomic impacts and macroeconomic impacts. They can occur inside or outside of the hazard area and often have a time lag, hence are difficult to measure.

Source 2

2.24 Emergency Management

The management and deployment of resources for dealing with all aspects of emergencies, in particularly preparedness, response and rehabilitation. Emergency management is also used, sometimes interchangeably, with the term disaster

management, particularly in the context of biological and technological hazards and for health emergencies. An emergency can also relate to hazardous events that do not result in the serious disruption of the functioning of a community or society. This further includes the development of response plans with a refining of Standard Operating Procedures (SOPs) in relevant ministries and departments at federal, provincial and district levels, focused on response strategies to different hazards.

Source 2

2.25 Evacuation

Moving people and assets temporarily to safer places before, during or after the occurrence of a hazardous event in order to protect them. These arrangements are established in advance to enable the moving of people and assets temporarily to safer places before, during or after the occurrence of a hazardous event.

Source 2

2.26 Exposure

The situation of people, infrastructure, housing, production capacities and other tangible human assets located in hazard-prone areas. The measures of exposure can include the number of people or types of assets in an area, combined with the specific vulnerability and capacity of the exposed elements to any particular hazard to estimate the quantitative risks associated with that hazard in the area of interest.

Source 2

2.27 Extensive Disaster Risk

The risk of low-severity, high-frequency hazardous events and disasters, mainly but not exclusively associated with highly localized hazards. This risk is usually high where communities are exposed to, and vulnerable to, recurring localized floods, landslides, storms or drought. Extensive disaster risk is often exacerbated by poverty, urbanization and environmental degradation.

Source 2

2.28 Flood Management Structures

These include flood protection structures/works for checking spill and erosive action in river reaches built to protect communities against flooding. Examples include embankments/bunds, Gabions and protection/retention walls.

Source 61

2.29 Floodplain Regulation

This includes formulation of regulations to control existing and future floodplain land use. A draft 'River Act' for the rivers floodplains has also been formulated during NFPP-IV studies, and provinces may modify it according to their requirements, from river to river and it may later become part of the legislation.

Source 61

2.30 Forecast

Estimate of the occurrence of a future event (UNESCO, WMO). This term is used with different meanings in different disciplines.

Source 1

2.31 Hazard

A process, phenomenon or human activity that may cause loss of life, injury or other health impacts, property damage, social and economic disruption or environmental degradation. They may be natural (induced by natural processes), anthropogenic (human-induced) or socionatural (associated with a combination of natural and anthropogenic factors). Anthropogenic hazards do not include the occurrence of risk of armed conflict or other social instability factors. Hazards may be single, sequential or combined in their origin and effects. In order to measure hazards, hazard analysis is done which includes identification, studies and monitoring of any hazard to determine

its potential, origin, characteristics and behaviour. For this, maps are prepared for the most vulnerable locations prone to natural hazards.

Multi-hazard means (1) the selection of multiple major hazards that the country faces, and (2) the specific contexts where hazardous events may occur simultaneously, cascadingly or cumulatively over time, and taking into account the potential interrelated effects.

Hazards include (as mentioned in the Sendai Framework for Disaster Risk Reduction 2015-2030, and listed in alphabetical order) biological, environmental, geological, hydrometeorological and technological processes and phenomena.

Source 2

2.32 Indus River System (IRS)

Refers to a “River System” of major rivers, namely; Indus, Jhelum, Chenab, Ravi and Sutlej, including other major tributaries such as Swat and Kabul Rivers.

Source 1

2.33 Intensive Disaster Risk

The risk of high-severity, mid to low frequency disasters, mainly associated with major hazards. It is mainly a characteristic of large cities or densely populated areas that are not only exposed to intense hazards such as strong earthquakes, active volcanoes, heavy floods, tsunamis or major storms, but also have high levels of vulnerability to these hazards.

Source 2

2.34 Land-Use Planning

Branch of physical and socio-economic planning that determines the means and assesses the values or limitations of various options in which land is to be utilized, with the corresponding effects on different segments of the population or interests of a community, and are taken into account in the resulting decisions. Land-use planning can help to mitigate disasters and reduce risks by discouraging high-density settlements and construction of key installations in hazard-prone areas, controlling population density and expansion.

Source 1

2.35 Meteorological Hazards

These hazards are of atmospheric, hydrological or oceanographic origin. Examples include tropical cyclones, floods, drought, heatwaves and cold spells, and coastal storm surges. These conditions may also be a factor in other hazards such as landslides, wildland fires, locust plagues, epidemics and in the transport and dispersal of toxic substances and volcanic eruption material.

Source 2

2.36 Multi-Hazard Vulnerability and Risk Assessment (MHVRA)

Multi Hazard Vulnerability and Risk Assessment (MHVRA) is a comprehensive study which intends to evaluate the expected vulnerabilities, risks and losses due to different hazardous events; both natural or man-induced.

Source 66

2.37 Mitigation

The lessening or minimizing of the adverse impacts of a hazardous event. The adverse impacts of hazards, in particular natural hazards, often cannot be prevented fully, but their scale or severity can be substantially lessened by various strategies and actions. Mitigation measures include engineering techniques and hazard-resistant construction as well as improved environmental and social policies and public awareness.

Source 2

2.38 Multi-Hazard Early Warning Systems

These systems address several hazards and/or impacts of similar or different type in contexts where hazardous events may occur alone, simultaneously, cascadingly or cumulatively over time, and taking into account the potential interrelated effects. A multi-hazard early warning system with the ability to warn of one or more hazards increases the efficiency and consistency of warnings through coordinated and compatible mechanisms and capacities, involving multiple disciplines for updated and accurate hazards identification and monitoring for multiple hazards.

Source 2

2.39 National Platform for Disaster Risk Reduction

A generic term for national mechanisms for coordination and policy guidance on disaster risk reduction that are multisectoral and interdisciplinary in nature, with public, private and civil society participation involving all concerned entities within a country.

Effective government coordination forums are composed of relevant stakeholders at national and local levels, and have a strong foundation in national institutional frameworks. Further, key elements and responsibilities should be established through laws, regulations, standards and procedures, including: clearly assigned responsibilities and authority; building awareness and knowledge of disaster risk through the sharing and dissemination of non-sensitive disaster risk information and data; contributing to and coordinating reports on local and national disaster risk; coordinating public awareness campaigns on disaster risk; facilitating and supporting local multisectoral cooperation (e.g., among local governments); and contributing to the determination of and reporting on national and local disaster risk management plans and all policies relevant for disaster risk management.

Source 2

2.40 Preparedness

The knowledge and capacities developed by governments, response and recovery organizations, communities and individuals to effectively anticipate, respond to and recover from the impacts of likely, imminent or current disasters. Preparedness is based on a sound analysis of disaster risks and good linkages with early warning systems, and includes activities such as contingency planning, stockpiling of equipment and supplies, development of arrangements for coordination, evacuation and public information, and associated training and field exercises. These must be supported by formal institutional, legal and budgetary capacities.

Source 2

2.41 Prevention

The activities and measures to avoid existing and new disaster risks. Prevention expresses the concept and intention to completely avoid potential adverse impacts of hazardous events. It aims at reducing vulnerability and exposure in contexts where the risk of disaster is removed/reduced. Examples include dams or embankments that eliminate flood risks, land-use regulations that do not permit any settlement in high-risk zones, seismic engineering designs that ensure the survival and function of a critical building in any likely earthquake and immunization against vaccine-preventable diseases. Prevention measures can also be taken during or after a hazardous event or disaster to prevent secondary hazards or their consequences, such as measures to prevent the contamination of water.

Source 2

2.42 Public Awareness

The processes of informing the general population about risks and how people can reduce their exposure to hazards.

Source 1

2.43 Rain and River Gauging Networks

These include a wide hydro-meteorological network and installation of gauging stations/radars to enable observation of data for precipitation, evaporation, stream flow, sediment monitoring and water quality (with respect to physiographic classification of terrain) for early warning and flood forecasting.

Source 61

2.44 Reconstruction

The medium- and long-term rebuilding and sustainable restoration of resilient critical infrastructures, services, housing, facilities and livelihoods required for the full functioning of a community or a society affected by a disaster, aligning with the principles of sustainable development and “build back better,” to avoid or reduce future disaster risk.

Source 2

2.45 Recovery

The restoring or improving of livelihoods and health, as well as economic, physical, social, cultural and environmental assets, systems and activities, of a disaster-affected community or society, aligning with the principles of sustainable development and “build back better,” to avoid or reduce future disaster risk.

Source 2

2.46 Relief / Response

The provision of assistance during or immediately after a disaster to meet the life preservation and basic subsistence needs of those people affected. It can be of an immediate, short-term, or protracted duration.

Source 1

2.47 Residual Risk

The disaster risk that remains in unmanaged form, even when effective disaster risk reduction measures are in place, for which emergency response and recovery capacities must be maintained. The presence of residual risk implies a continuing need to develop and support effective capacities for emergency services, preparedness, response and recovery, together with socioeconomic policies such as safety nets and risk transfer mechanisms, as part of a holistic approach.

Source 2

2.48 Resilience

The ability of a system, community or society exposed to hazards to resist, absorb, accommodate, adapt to, transform and recover from the effects of a hazard in a timely and efficient manner, including through the preservation and restoration of its essential basic structures and functions through risk management. . Resilience can be increased by learning from past disasters for better future protection and in order to improve risk reduction measures.

Source 1, 2 & 66

2.49 Response

Actions taken directly before, during or immediately after a disaster in order to save lives, reduce health impacts, ensure public safety and meet the basic subsistence needs of the people affected. Disaster response is predominantly focused on immediate and short-term needs and is often combined with disaster relief. The institutional elements of response often include the provision of emergency services and public assistance by public and private sectors and community sectors, as well as community and volunteer participation. “Emergency services” are a critical set of specialized agencies that have specific responsibilities in serving and protecting people and property in emergency and disaster situations. They include civil protection authorities and police and fire

services, among many others. The division between the response stage and the subsequent recovery stage is not definitive. Some response actions, such as the supply of temporary housing and water supplies, may extend well into the recovery stage.

Source 2

2.50 **Retrofitting**

Reinforcement or upgrading of existing structures to become more resistant and resilient to the damaging effects of hazards. It requires consideration of the design and function of the structure, the stresses that the structure may be subject to form particular hazards or hazard scenarios and the practicality and costs of different retrofitting options. Examples of retrofitting include adding bracing to stiffen walls, reinforcing pillars, adding steel ties between walls and roofs, installing shutters on windows and improving the protection of important facilities and equipment.

Source 1 & 2

2.51 **Risk**

The chance of losses (deaths, injuries, property loss/damage, livelihoods, economic activity disruption or environmental damage) resulting from interactions between hazards and vulnerable social conditions. Risk is expressed as $\text{Risk} = \text{Hazards} \times \text{Vulnerability}$.

Source 1

2.52 **Risk Assessment/Analysis**

A methodology to determine the nature and extent of risk by analyzing potential hazards and evaluating existing vulnerability that could pose a potential threat to people, property, livelihoods and the environment.

Source 1

2.53 **Structural and Non-Structural Measures**

Structural measures are any physical construction to reduce or avoid possible impacts of hazards, or the application of engineering techniques or technology to achieve hazard resistance and resilience in structures or systems. Examples include dam, flood levies, ocean wave barriers, earthquake-resistant construction and evacuation shelters.

Non-structural measures are measures not involving physical construction which use knowledge, practice or agreement to reduce disaster risks and impacts, in particular through policies and laws, public awareness raising, training and education. Examples include building codes, land-use planning laws and their enforcement, research and assessment, information resources and public awareness programmes.

Source 2

2.54 **Underlying Disaster Risk Drivers**

Processes or conditions, often development-related, that influence the level of disaster risk by increasing levels of exposure and vulnerability or reducing capacity. Examples include poverty and inequality, climate change and variability, unplanned and rapid urbanization and the lack of disaster risk considerations in land management and environmental and natural resource management, as well as compounding factors such as demographic change, non disaster risk-informed policies, the lack of regulations and incentives for private disaster risk reduction investment, complex supply chains, the limited availability of technology, unsustainable uses of natural resources, declining ecosystems, pandemics and epidemics.

Source 2

2.55 **Vulnerability**

The conditions determined by physical, social, economic and environmental factors or processes, which increase the susceptibility of an individual, a community, assets or systems to the impacts of hazards.

Source 2 & 66

2.56 Warehousing/Stockpiling System

These include setting up of emergency operation centers/warehouses for stockpiling of food, medicine, relief supplies and rescue equipment.

Source 64

DISASTER RISK FINANCING

3.01 Basis Risk

Basis risk is defined as the inherent risk a trader takes when hedging a position by taking a contrary position in a derivative of the asset, such as a future's contract. Basis risk is accepted in an attempt to hedge away price risk.

Source 67

3.02 Contingent Credit

A contingent line of credit is a risk retention/ financing instrument and is usually an bilateral arrangement, whereby at the receiving party's request, the investing party locks a certain level of credit for agreed number of years. A commitment fee/ charge may or may not be applicable, depending upon the instrument. A contingent credit is a loan instrument. In case of Pakistan, a contingent line of credit can only be negotiated by the sovereign level.

Source NDRMF

3.03 Deductible

The deductible is a specific amount the policy-holder must pay out-of-pocket before the insurer pays a claim. Deductibles serve as deterrents to large volumes of small and insignificant claims.

Source 67

3.04 Disaster Risk Financing

Disaster Risk Finance (Disaster Risk Financing) helps increase financial resilience of the national and subnational governments, businesses, households, farmers, and the most vulnerable against natural hazards by implementing sustainable and cost-effective financial protection policies and operations.

Source 67

3.05 Disaster Risk Financing Instruments

These are the appropriate disaster risk financing tools, including insurance mechanisms, to strengthen the country's DRM capabilities. This will also take into account the scale of funding required for each layer of loss required for relief, early recovery and reconstruction purposes, the relative cost-effectiveness of alternative instruments for specific layers of loss, the particular disaster-related needs of vulnerable groups, and contribution to long-term disaster resilience. As defined by NDRMF, this indicator will measure the number of Disaster Risk Financing instruments developed that are piloted to strengthen the country's DRM capabilities.

Source 58

3.06 Excess of Loss Reinsurance

Excess of loss reinsurance is a type of reinsurance in which the reinsurer indemnifies the ceding company for losses that exceed a specified limit. Excess of loss reinsurance is a form of non-proportional reinsurance.

Source 67

3.07 Facultative Reinsurance

Facultative reinsurance is purchased by a primary insurer to cover a single risk or a block of risks held in the primary insurer's book of business.

Source 67

3.08 Insurance

Insurance is a contract, represented by a policy, in which an individual or entity receives financial protection or reimbursement against losses from an insurance company.

Source 67

3.09 Liability

A liability, in general, is an obligation to, or something that you owe somebody else. Liabilities are defined as an entity's legal financial debts or obligations that arise during

the course of business operations. They can be limited, or unlimited liability. Liabilities are settled over time through the transfer of economic benefits including money, goods, or services.

A **contingent liability** is defined as a liability which may arise depending on the outcome of a specific event. In the context of natural hazards, it is a possible obligation which may or may not arise depending on how a future natural hazard event unfolds. A contingent liability is recorded when it can be estimated, else it should be disclosed. If the amount can be estimated, the sovereign sets aside that amount separately to be paid out when the liability arises. With respect to Disaster Risk Financing, the most appropriate bifurcation of contingent liability is that of into

- (a) explicit contingent liability, and
- (b) implicit contingent liability.

Whereas the former is any contractual obligation arising as a result of a natural hazard, the latter is an ethical/ moral responsibility of the sovereign as a direct consequence of the natural hazard, resulting into an additionally accrued expense for the sovereign.

Source NDRMF

3.10 National Disaster Risk Financing Strategy

This includes the development of a comprehensive national Disaster Risk Financing strategy based on the quantitative risk modeling analysis for the primary natural hazards faced by Pakistan. The risk modeling work is used to derive disaster risk maps and quantitative national and sub-national information on the expected levels of loss for hazard events of varying types, intensities, and return periods.

Source 58

3.11 Parametric Insurance

Parametric (or index based) solutions are a type of insurance that covers the probability of a predefined event happening instead of indemnifying actual loss incurred.

Source 67

3.12 Retrocession

Retrocession is a type of insurance wherein a reinsurance company takes on part of the risk assumed by another reinsurance company. Similar to reinsurance, retrocession also aims to reduce risk and the liability burden of the initial reinsurer by spreading out the risk to other reinsurance companies.

Source 67

3.13 Risk Financing

Achievement of the least-cost coverage of an organization's loss exposures, while ensuring post-loss financial resource availability.

Source 67

3.14 Risk Retention

Planned acceptance of losses by deductibles, deliberate noninsurance, and loss-sensitive plans where some, but not all, risk is consciously retained rather than transferred.

Source 67

3.15 Risk Transfer

The process of formally or informally shifting the financial consequences of particular risks from one party to another, whereby a household, community, enterprise or State authority will obtain resources from the other party after a disaster occurs, in exchange for ongoing or compensatory social or financial benefits provided to that other party. A well-known example of risk transfer is insurance, where coverage of a risk is obtained from an insurer in exchange for ongoing premiums paid to the insurer. Risk transfer can occur informally within family and community networks, where there are reciprocal expectations of mutual aid by means of gifts or credit, as well as formally, wherein governments, insurers, multilateral banks and other large risk-bearing entities

establish mechanisms to help cope with losses in major events. Such mechanisms include insurance and reinsurance contracts, catastrophe bonds, contingent credit facilities and reserve funds, where the costs are covered by premiums, investor contributions, interest rates and past savings, respectively.

Source 2

3.16 Treaty Reinsurance

Treaty reinsurance is a type of reinsurance in which the reinsurance company accepts all of a particular type of risk from the ceding insurance company.

Source 67

PROCUREMENT

4.01 Accreditation

A process of recognizing the capability and capacity of a procuring agency to implement a project or any given assignment, in an effective manner and in accordance with objective(s) of the Donor.

Source 74

4.02 Acquisition

Acquisition is a wider concept in procurement. It is meant by demand of goods or works or services by section of a procuring agency which are required for the functioning of agency's day to day business. It is an over-arching 'whole life-cycle' process, of which the procurement process is a sub-section. Involving suppliers in acquisition; particularly in the pre procurement phase can add value to the procurement process.

Source 72

4.03 Acquisition Planning

A planning process is undertaken for commencing the procurement acquisition process. It includes the development of procurement objectives based upon a clear understanding of the business needs, and the inclusion of a market approach which reconciles the business needs with the supply market. Acquisition planning consists of three stages: identifying needs; planning the procurement strategy; and preparing the acquisition plan. It is also known as Procurement Planning.

Source 74

4.04 Acquisition Plan

A document that outlines the procurement objectives, methodology and strategy to be undertaken in procuring the required goods or services. It is also called as "Procurement Plan". The plan is approved by the appropriate approving delegate before the procurement strategy is commenced.

Source 74

4.05 ADB Procurement Guidelines

These are the guidelines that Asian Development Bank has prescribed for procurement of goods and works by its browsers.

Source 74

4.06 ADB Guidelines for the Use of Consultants

These are the guidelines that Asian Development Bank has prescribed for selection & employment of consultants by its browsers.

Source 74

4.07 Addendum

An addition is a document that is made to incorporate any change that is occurred in a contract during contract execution; e.g., items or information added to a procurement document; time extension is given in a contract etc. It is mutually agreed and signed by the client and contractor/vendor/services provider.

Source 74

4.08 Aggregation

Bringing together requirements for similar supplies, works or services so that they can be addressed in one procurement exercise.

Source 74

4.09 Award Criteria

The key measures that are used to evaluate a bidder's bid submission against the relevant requirements that are made public in the bidding doc.

Source 74

- 4.10 Bid**
Means a tender, or an offer, in response to an invitation, by a person, consultant, firm, company or a procuring agency expressing his or its willingness to undertake a specified task at a price.
Source 74
- 4.11 Bid Bond**
An assurance of performance, provided by a contractor/supplier guaranteeing himself to enter into a contract with the purchaser within a specified period of time.
Source 74
- 4.12 Bidder**
Means a person who submits a bid.
Source 74
- 4.13 Bills of Quantity (BOQ)**
Lists of quantities, provided by clients, against which bidders insert their rates. The lump sum for each contract is then calculated by multiplying the quantities by the rates.
Source 74
- 4.14 Business Case**
A management tool that supports decision making for a project. It sets out the reasons for a specific project, considers alternative solutions and identifies assumptions, constraints, benefits, costs and risks.
Source 74
- 4.15 Capability**
Capability describes an individual's ability to perform tasks or activities effectively. Procurement capability matches the person(s), resources, systems and processes to the requirements of a procurement activity. Procurement officers working with suppliers require distinctive capabilities that are sometimes labelled as 'commercial awareness'.
Source 74
- 4.16 Cartels**
A group of suppliers acting illegally in concert to artificially influence the price and quantity of supply.
Source 74
- 4.17 Category**
Category is a term applied to a distinct grouping of goods or services that are relatively homogeneous or have similar characteristics. Professional services are an example of a service category, displaying commonalities between sub-categories such as consultancy services and audit services, and possibly sharing common suppliers.
Source 74
- 4.18 Coercive Practice**
It Is an act of impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.
Source 74
- 4.19 Code of Ethics**
The Code of Ethics are the codes that are in vogue/adopted by a procuring agency to maintain integrity in its processes.
Source 74
- 4.20 Collusion**
A fraudulent arrangement between two or more parties whereby prices or service requirements are manipulated to get around competitive bidding.
Source 74

- 4.21 Collusive Practice**
It is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party.
Source 74
- 4.22 Competitive Bidding**
A procedure leading to the award of a contract whereby all the interested persons, firms, companies or organizations may bid for the contract and includes both national competitive bidding and international competitive bidding.
Source 74
- 4.23 Complexity**
The level of intricacy and scope of issues involved in procuring a good or service.
Source 74
- 4.24 Common Procurement Vocabulary**
The numerical system of identifying goods and services in the bidding process. Also used as part of the e-procurement process to identify services offered by the bidders/suppliers/vendors/service providers.
Source 74
- 4.25 Completion**
Means the fulfillment of the Related Services by the Supplier in accordance with the terms and conditions set forth in the Contract.
Source 74
- 4.26 Concession**
The granting of a right (exclusive or otherwise) to procuring agency to exploit Goods, Works or Services provided, for their own gain with or without payment. This may be in the form of reduction in price or doing extra work or providing extra/additional services without any cost.
Source 74
- 4.27 Conflict of Interest**
A conflict of interest is a situation (actual, perceived or potential) where a personal, family or business relationship or interest has the potential to unfairly affect or influence the proper outcome of a decision or process.
Source 74
- 4.28 Confidential Information**
Information, data and material of any nature, which either Party may receive or obtain in connection with the conclusion and/or operation of the Contract including any procurement process which is:
Personal Data or Sensitive Personal Data including without limitation which relates to any patient or other service user or his or her treatment or clinical or care history; designated as confidential by either party or that ought reasonably to be considered as confidential (however it is conveyed or on whatever media it is stored); or Policies and such other documents which the Supplier may obtain or have access to through the procuring agency's intranet.
Source 74
- 4.29 Consequence**
A risk term which means the outcome or impact of an event affecting the procurement objectives. The consequence may be expressed qualitatively or quantitatively.
Source 74
- 4.30 Construction Works**
Work involved in constructing, erecting, underpinning, altering, repairing, improving, adding or demolishing a building or other structure.
Source 74

4.31 Contract

Means the Contract Agreement entered into between the Purchaser and the Supplier, together with the Contract Documents referred to therein, including all attachments, appendices, and all documents incorporated by reference therein, and enforceable by law. The documents listed in the contract agreement are called Contract Documents.

Source 74

4.32 Contract Management

Contract management is the management and measurement of contracts. This includes ensuring compliance with the terms and conditions, as well as documenting and agreeing any changes or amendments that may arise during its implementation or execution. It can be summarized as the process of systematically and efficiently managing contract execution, and analysis for the purpose of maximizing financial and operational performance and minimizing risk.

It is a process of pro-actively managing a contractual relationship between a supplier and a procuring agency, including addressing risks and disputes that arise, to achieve the agreed contractual outcomes.

An internal document outlining key strategies, activities and tasks required for managing a contract including but not limited to roles and responsibilities, timelines, performance management and financial matters is called a contract management plan.

Source 74

4.33 Contract Price

Contract Price is the price payable to the Supplier as specified in the Contract Agreement, subject to such additions and adjustments thereto or deductions therefrom, as may be made pursuant to the Contract.

Source 74

4.34 Contract Register

A listing of each contract entered into by a procuring agency including information on its purpose, duration, how much will be spent and who it is with. The register gives an overview of a procuring agency's procurement profile and supports ongoing contract management.

Source 74

4.35 Contract Value

The estimated total value of any contractual commitments that may result from a single procurement exercise. It incorporates the cost over the potential life of the contract including optional expenses and GST.

Source 74

4.36 Contractor

Is a person, consultant, firm, company or a procuring agency who undertakes to supply goods, services or works. This term is also interchangeably used as "Vendor or Supplier".

Source 74

4.37 Control

A measure that modifies risk. It may be an existing process, policy, device, practice or other action that minimizes negative risk or enhances positive opportunities. An assessment of the controls may be required to determine the controlled risk rating for each risk involved in a procurement process.

Source 74

4.38 Contract Variation

A contract variation is an addition or alteration to the terms of the original contract that is mutually agreed to by both parties to the contract in the form of Addendum.

Variations may be proposed by either party and may refer to adding, removing or changing an existing contract provision.

Source 74

4.39 Consortium

An unincorporated group of firms or individuals, often formed to bid for a contract with a view to forming a company or working in some other way in the event of winning.

Source 74

4.40 Consultant

A person or firm who is engaged by a Procuring agency for a specified period to carry out a task which requires specialist skills and knowledge not available with the procuring agency. The objectives of the task will be achieved by the consultant free from direction by the procuring agency as to the ways it is performed.

Source 74

4.41 Corrupt Practice

It's the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party.

Source 74

4.42 Corrupt and Fraudulent Practices

Includes the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official or the supplier or contractor in the procurement process or in contract execution to the detriment of the procuring agencies; or misrepresentation of facts in order to influence a procurement process or the execution of a contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non-competitive levels and to deprive the procuring agencies of the benefits of free and open competition and any request for, or solicitation of anything of value by any public official in the course of the exercise of his duty.

Source 74

4.43 Costs

"Costs" is a quantifiable term and may include, without limitation, the price of the given good or service being purchased; the administrative, training, storage, maintenance or other overhead associated with a given good or service; the value of warranties, delivery schedules, financing costs and foregone opportunity costs associated with a given good or service; and the life span and associated life cycle costs of the given good or service being purchased. Life cycle costs may include, but shall not be limited to, costs or savings associated with construction, energy use, maintenance, operation, and salvage or disposal.

Source 74

4.44 Cost of Ownership

The total value that takes into account direct costs (e.g. initial outlay, delivery/installation) as well as the indirect costs (e.g. operating, service/repair), in determining the value of an investment.

Source 74

4.45 Cost Plus

The method of payment for contracts for which bidders quote a lump sum or % addition to their costs (which would be reimbursed).

Source 74

4.46 Critical Supplies

An essential product or service is one that will have an immediate disrupting effect on a department's operation (or an effect within days) or which would interrupt a critical service to the procuring agency.

Source 74

- 4.47 Day**
Means Calendar Day.
Source 74
- 4.48 Daily Rates**
The method of payment for contracts for which bidders quote rates per chargeable day.
Source 74
- 4.49 Day Works**
The method of payment for contracts for which bidders quote rates per attendance hour.
Source 74
- 4.50 Design-Build-Finance-Manage (DBFM)**
A contract in which the service provider is responsible for all 4 aspects of the provision and management of a service.
Source 74
- 4.51 Design-Build-Finance-Operate (DBFO)**
A contract in which the service provider is responsible for all 4 aspects of the provision and operation of an asset.
Source 74
- 4.52 Debarment**
The disqualification of a person or firm to receive invitations for bids or requests for proposals, or the award of a contract by a procuring agency, for a specified time commensurate with the seriousness of the offense, the failure, or the inadequacy of performance.
Source 74
- 4.53 Debrief/Debriefing**
The process of advising unsuccessful respondents. Suppliers must be offered a supplier debriefing at the conclusion of a procurement process. The primary purpose of a supplier debriefing is to provide the supplier with an accurate and detailed understanding of the selection process and the reasons their bid was not successful.
Source 74
- 4.54 Default**
Failure by a party to a contract to comply with contractual requirements.
Source 74
- 4.55 Demand Management**
Demand management refers to all activities undertaken to reduce consumption, and to manage what is purchased in order to purchase more effectively. Demand management typically involves budget holders and end users, rather than only procurement practitioners.
Source 74
- 4.56 Deliverables**
A collective name for the tangible goods and/or services that the supplier or contractor is required to supply under an agreement/ contract.
Source 74
- 4.57 Direct Contracting**
Direct contracting is a procurement process undertaken by directly approaching and negotiating with one supplier without testing the market. It is usually undertaken when comprehensive market research indicates that there is only one supplier, exists in the market to provide required supplier/services. It is procurement method which is used for purchase of Proprietary Items.
Source 74

4.58 Due Diligence

The process of reviewing and analyzing in detail a procuring agency's/bidder's ability to meet future contract performance requirements. This may include a detailed assessment of the procuring agency's financial stability, legal risks, technical capability, resource capacity and infrastructure.

Source 74

4.59 Ecommerce

Refers to the buying and selling of products or services over electronic systems / networks. It includes the entire process of requesting, ordering, delivering, receipting and paying for products and services, supply chain management, online transaction processing, electronic data interchange (EDI), inventory management systems, and automated data collection systems.

Source 74

4.60 Eligibility Criteria

A criterion or set of criteria that is provided in a bidding document or invitation for Bids Notice where non-compliance compels the bidder to reject the bid. Any bidder who stands ineligible to the eligibility criteria, his bid is not considered for services of his offered items and prices.

Source 74

4.61 Emergency

Means natural calamities, disasters, accidents, war and operational emergency which may give rise to abnormal situation requiring prompt and immediate action to limit or avoid damage to person, property or the environment.

Source 74

4.62 eProcurement

An online conduct of business-to-business procurement processes using web-based applications. This can ideally be done through ERP (Enterprise Resource Planning): Creating and approving purchasing requisitions, placing purchase orders and receiving goods and services by using a software system based on Internet technology.

Source 74

4.63 Estimate

A genuine and realistic price calculated by an officer that represents an estimate for defined works, goods or services, ensuring adequate budget provision. This should not be confused with an estimate from a contractor, supplier or service provider for a defined piece of work.

Source 74

4.64 Ethical Behavior

Refers to behavior that is honest, proper and ethical in dealings with suppliers and other stakeholders.

Source 74

4.65 Evaluation

Detailed assessment and comparison of contractor, supplier or service provider's offers/bids/quotations, against financial and quality criteria.

Source 74

4.66 Evaluation Criteria

The criteria that are used to evaluate the compliance of the bid of the bidder. These include measures to assess how well competing responses meet requirements and expectations such as criteria to shortlist or rank suppliers. All evaluation criteria are clearly stated in the bidding document.

Source 74

4.67 Evaluation Plan

A plan of the processes that will be followed in evaluating the quotes, bids, suppliers, responses, proposals, etc., received. It includes timing, membership and weightings.

Source 74

4.68 Expression of Interest

An EOI is a formal market approach and the first step in a multi stage procurement process. Usually it is to shortlist based on capability and capacity for the second stage, and/or to obtain further information from suppliers on the goods and services being sought to inform the second stage procurement process.

Source 74

4.69 Firm Price

A price which is not subject to variation.

Source 74

4.70 Fixed Price

A price which is subject to variation at an agreed period using an agreed mechanism such as Retail Price Index.

Source 74

4.71 Framework Contracts

A contractual arrangement established with at least two suppliers for the anticipated provision of goods or services, as and when required, over a specified period of time.

Source 74

4.72 Fraud

Any offence under any law in respect of fraud in relation to a Contract or defrauding or attempting to defraud or conspiring to defraud any contracting agency.

Source 74

4.73 Fraudulent Practice

It is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.

Source 74

4.74 Force Account

It is a payment method used for extra work for which the contractor and the client cannot agree on a unit price or lump sum price.

Source 74

4.75 General Condition of a Contract (GCC)

Such conditions are fixed and are not subject to change, however, their certain explanations are provided in Special Conditions.

General Conditions of Contract are defined in a contract document to make the document a standard one which is to be used by number departments, entities, organizations. Such kind of standard contract is usually defined Governments, Donor, Procurement Regulatory Authorities to keep the systems & process harmonized at different levels.

Source 74

4.76 Goods

Means all of the commodities, raw material, machinery and equipment, and/or other materials that the Supplier is required to supply to the Purchaser under the Contract.

Source 74

4.77 Inputs

The resources that contribute to a programme or activity including income, staff, volunteers and equipment.

Source 74

4.78 Intellectual Property

Any patent, copyright, trade mark (whether registered or unregistered), trade name, business name, company name, trade secret, know how, discovery, invention, secret process, design, semiconductor or circuit board layout right, improvement in procedure, innovation, confidential information, any right to register any type of intellectual property right or any other intellectual property right created, invented, made or discovered.

Source 74

4.79 International Obligations

Legal obligations in relation to a range of bilateral agreements that is required to comply with, by a procuring agency.

Source 74

4.80 Interim Payments

Payments made to suppliers before the completion of a project. Interim payments may be defined at the start of the contract, and may be withheld until relevant milestones have been reached.

Source 74

4.81 Instructions to Bidders

Instructions in the bidding document designed to ensure that all bidders are given all the relevant information relevant to the bidding process, to assist them in submitting their bids.

Source 74

4.82 Inventory Management

Inventory management is primarily about determining and controlling stock levels to balance the need of availability against the need for minimizing stock holding and handling costs. The scope of inventory management is concerned with optimizing: replenishment lead time, carrying costs of inventory, asset management, inventory forecasting, inventory valuation, inventory visibility, available physical space for inventory, replenishment, and managing returns. Balancing these competing requirements leads to optimal inventory levels, which is an on-going process as business needs change in response to the wider environment.

Source 74

4.83 Invitation to Bids

A formal request where potential suppliers/bidders/vendors are invited to submit their bids for supply of goods and/or services.

Source 74

4.84 Invitation to Supply

A formal request where potential suppliers are invited to supply goods and/or services.

Source 74

4.85 Invoice

A request to pay, submitted by a supplier of works, goods and/or services. A line item on an invoice is called an invoice item.

Source 74

4.86 Interim Payment Certificates (IPC)

"Interim Payment Certificates" means a payment certificate issued under the Clause "Contract Price and Payment", other than the Final Payment Certificate.

Most standard forms of contract state an entitlement on the part of the contractor to interim payment. These payments assist in the contractor's cashflow, but the actual determination of the contractor's entitlement is not made until the final certificate. The interim payments are therefore sums paid on-account of whatever the contractor might eventually be entitled to recover from the procuring agency (also known as Employer). It is a matter of fact whether payment for work carried out is a statement of acceptance or approval. Most contract provisions for interim certification and payment are based on cumulative valuation of work done, and are only for payments on account. They are not binding nor conclusive of acceptance of the work.

Source 74

4.87 Joint Venture

Any contract or other arrangement between two or more bidders/suppliers/contractors/consultants under which they bind themselves to contribute separate services, work or funding for a shared overall purpose.

Source 74

4.88 Lead Time

The period of time between when the contractor receives the order and the agency receives the goods/services.

Source 74

4.89 Letter of Acceptance

A Letter of Acceptance is a letter to the successful bidder(s) indicating acceptance of its bid in response to a solicitation. Unless otherwise specified, the issuance of a Letter of Acceptance forms a contract but is not an order for product, and contractor should not take any action with respect to actual contract deliveries except on the basis of purchase orders sent from authorized user(s).

Source 74

4.90 Letter of Intent

A letter informing a successful bidder that it is procuring agency's intention to enter into a contract with them in the future but creates no liability in regard to that future contract.

Source 74

4.91 Licensee

A Licensee is one or more authorized users who acquire product from contractor by execution of a license in accordance with the terms and conditions of the contract, provided that, for purposes of compliance with an individual license, the term "Licensee" shall be deemed to refer separately to the individual authorized user(s) on whose behalf the license was executed who took receipt of the product, and who shall be solely responsible for performance and liabilities incurred.

Source 74

4.92 Licensor

A Licensor is a contractor who transfers rights in proprietary Product to Authorized Users in accordance with the rights and obligations specified in the Contract.

Source 74

4.93 Licensed Software

Licensed software includes ancillary products, error corrections, upgrades, enhancements or new releases, and any deliverables due under a maintenance or service contract.

Source 74

4.94 Life Cycle Costing

A methodology for identifying and calculating the total costs and expenses associated with the purchase of goods, related services or integrated projects. This includes all initial and future costs over the entire life cycle, including design, planning, capital, installation, operating, maintenance and disposal costs, discounted to reflect the net present value (NPV).

Source 74

4.95 Likelihood

A risk term that looks at the chance / probability / frequency of an event happening that may impact on the procurement objectives. A procuring agency may have its own likelihood table which defines the risk criteria or ratings for that agency.

Source 74

4.96 Limitations of Liability

Where a limit is placed on the financial consequences of a supplier's actions.

Source 74

4.97 Liquidated & Ascertained Damages

A genuine pre-estimate of the loss that a procuring agency will suffer if the contractor defaults when performing the contract. This may form the basis of deductions from payments, which will be calculated according to the specific circumstance relating to each type of contract.

Source 74

4.98 Logistics

The management of the flow of resources between the point of origin and the point of consumption, including, but not limited to: requisitioning, ordering, dispatch, receipting, storage and handling, distribution; payment; disposal.

Source 74

4.99 Lot

A category of supplies or services sought within a procurement process. Used when a single procurement process seeks to source different suppliers for constituent parts of a procuring agency's overall requirements and used predominantly in the establishment of Framework Agreements.

Source 74

4.100 Lowest Evaluated Bid

A bid most closely conforming to evaluation criteria and other conditions specified in the bidding document; and having lowest evaluated cost.

Source 74

4.101 Lowest Evaluated Responsive Bidders

It is the basis for awarding all contracts amongst responsive and eligible offerors/bidders. In this, eligibility is determined at first step, after which compliance with required specifications of offered product(s) is determined and lastly, the prices/rates of the bids adhering to eligibility and responsiveness to specifications are compared and the lowest amongst them are selected.

Source 74

4.102 Market Approach

An informal process of gathering information about potential suppliers of a procurement opportunity.

Source 74

4.103 Multi-Use List

A list of pre-qualified suppliers who have satisfied the conditions for participation for inclusion on that list. A multi-use list is intended for use in more than one procurement process. A multi-use list is not the same as a panel arrangement.

Source 74

4.104 Negotiation

A process between two or more parties seeking to reach a mutually satisfactory agreement on, or settlement of, a matter of common concern. In procurement, this may be the process of finalizing the terms and conditions of an agreement or contract, through discussions between buyer and seller.

Source 74

4.105 Non-Disclosure Agreements/ Confidentiality Agreements

A document that outlines confidential material/information that restricts access to third parties. It is an agreement where parties agree not to share confidential information.

Source 74

4.106 Obstructive Practice

Deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a Bank investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation.

Source 74

4.107 Offer

The documents constituting an offer lodged by a supplier to meet a procuring agency requirement in accordance with the invitation to supply. This may also be known as a quote, tender, submission, registration or bid.

Source 74

4.108 Opportunity Analysis

Opportunity analysis is the periodic review of expenditure with a view to identifying potential opportunities to create value through changes to the way the goods and services spend is specified, procured, consumed or managed. Opportunity analysis helps guide a procuring agency on how and where to focus effort, and can help with scheduling priorities and resource allocation.

Source 74

4.109 Outcomes

The benefits or changes that have emerged/happened as a result of the work or activity of a project of a procuring agency. These include short term, long term, intended, unintended, positive and negative effects. Outcomes are also related to a procurement process.

Source 74

4.110 Outputs

Units or direct products of a project or procuring agency's activities. e.g., goods delivered, software installed, software customized, training to staff for software usage is delivered, services' report submitted, etc. Outputs are directly related to a procurement process.

Source 74

4.111 Packing List

A document itemizing in detail the contents of a particular package or shipment; provided by a vendor to a purchaser and accompanies a shipment.

Source 74

4.112 Performance Bonds

Bonds or guarantees given to clients by specialist insurers, on behalf of contractors and at their expense, binding the insurers to compensate clients (up to the amount of the bond obtained) in the event of a default.

Performance Bond

A generic term for an assurance of performance provided to a purchaser by a contractor. It is used to provide a purchaser some measure of assurance that a contractor will complete the construction project in accordance with the provisions of the contract.

Source 74

4.113 Post Contract Review

A post contract review is the review at (or near the end of) a contract period to consider how the contract has performed in relation to the KPIs and the original performance goals of the contract. This is an action which is taken by a procuring agency itself.

Source 74

4.114 Post Sourcing Review

A post sourcing review is a review after the purchase recommendation has been approved evaluating the extent to which the sourcing or market approach phase of the procurement project met the original procurement objectives. A post sourcing review enables all of the issues to be addressed by considering lessons learned and contribute to continuous improvement. This is an action which is taken by a procuring agency itself.

Source 74

4.115 Post Review

In such review methodology, complete procurement cycle of a procurement activity, carried out by a procuring agency, in possession of a financial assistance, is reviewed/audit subsequent to its completion, by a donor agency. Such type of reviews are undertaken by international financial institutions when they lend their finances to government or its designated departments/units.

Source 74

4.116 Prequalification

Assessing a business eligibility to supply based on specific criteria (including expertise and capability) for a particular category of goods or services.

Source 74

4.117 Prior Review

A system in which a donor agency review's result of each procurement step before a procuring agency which is a borrower of their financial assistance, proceeds to next step. The donor procuring agency issues their No Objection to a step that is reviewed. Such type of reviews are undertaken by international financial institutions when they lend their finances to government or its designated departments/units.

Source 74

4.118 Probity

Probity refers to the evidence of ethical behavior commonly associated with the practice of adopting and following well-considered procedures and processes to ensure that procurement decisions are fair, transparent and defensible. Probity aims to maintain the integrity of the public sector by minimizing conflicts and problems and by avoiding improper practices (actual or perceived).

Source 74

4.119 Probity Advisor

A probity advisor is a person who provides independent advice and works actively with the procuring agency's procurement team to ensure key probity issues are considered and actioned during the procurement process.

Source 74

4.120 Probity Auditor

An independent auditor who confirms if a procurement process has been conducted fairly and in accordance with probity principles.

Source 74

4.121 Procurement

Procurement refers to the end-to-end process of buying goods, works and services that begins with defining the need, approaching the market, engaging the supplier/s through to contract management and close out of the supplier, as well as the disposal of the goods. It covers complete arch starting from requisition to acquisition.

Source 74

4.122 Procurement Authority

The authority to approve a proposed course of action, strategy or recommendation relating to procurement (acquisition plan or purchase recommendation) to a specified amount as delegated to a procuring agency by its Board or Authority.

Source 74

4.123 Procurement Cycle

Refers to the sequence of related activities, from needs assessment, through competition and award, to payment and contract management, as well as any subsequent monitoring or auditing.

Source 74

4.124 Procurement Governance

The overall management structure and procuring agency for procurement in a procuring agency, including roles and responsibilities of staff, delegations, capability and localized purchasing practices, controls and review processes.

Source 74

4.125 Procurement Evaluation Committee

A group of people who analyze bids received and make final recommendations on the award of contracts. A committee, comprising nominated senior officers, oversees the purchase of goods and services within a prescribed delegation. It is an extensive role of the committee to support principal officers in procurement decision-making and strategy development by evaluating the bids received and overseeing entire procurement process.

Source 74

4.126 Procurement Profiling

The collection and analysis of procurement spend data to determine purchasing patterns and identify opportunities for better consolidated buying.

Source 74

4.127 Procurement Practice

The approaches and techniques it employed to deliver procurement outcomes.

Source 74

4.128 Procurement Policy

A set of rules or principles to guide decisions and achieve outcomes. A statement of the overall intentions and direction relating to the procurement practice and performance of the procuring agency, as formally expressed by top management.

Source 74

4.129 Procurement Procedures

It is a sequence of actions, methods or techniques to ensure a consistent approach to procurement practices.

Source 74

4.130 Procurement Record

The procurement record is the accumulated documentation starting from requisition till acquisition which a procuring agency maintains for the purpose of audit.

Source 74

4.131 Procurement Strategy

It is a plan of action detailing how a particular goal / ambition and objectives will be achieved (where do we want to be, how do we get there, how will we know how we're progressing.) It provides a long-term focus and direction aligned to meet the overall objectives of a procuring agency.

Source 74

4.132 Proprietary

Trade secrets or proprietary information legally recognized as such and protected by law.

Source 74

4.133 Purchaser

Means the procuring agency purchasing the Goods and Related Services.

Source 74

4.134 Purchasing

The acquisition of goods and services from third parties concerned with the agreement of terms and conditions of supply with suppliers, for those goods and services identified by the sourcing team.

Source 74

4.135 Purchase Order

An official document used to authorize and record the purchase of goods, works or services.

Source 74

4.136 Purchase Recommendation

A document that seeks approval of the recommended supplier before the contract is awarded, as a result of undertaking an acquisition process. It must demonstrate that the acquisition process and practices undertaken have been consistent with the acquisition plan, and in a manner reflecting high standards of professionalism, ethics and probity. This process is steered by a procurement evaluation committee.

Source 74

4.137 Purchase Requisition

A document used by the purchaser to the request the generation of a purchase order.

Source 74

4.138 Quality

The level of fitness for purpose which is specified for or achieved by any service, work or product.

Source 74

4.139 Quality Assurance

A discipline to assess quality standards, covering all activities and functions concerned with the attainment of quality.

Source 74

4.140 Quotation/Quote

An offer to supply goods and/or services, usually in response to a request for quotation. Often used interchangeably with proposal, tender, bid and offer.

Source 74

4.141 Related Services

Means the services incidental to the supply of the goods, such as insurance, installation, training and initial maintenance and other such obligations of the Supplier under the Contract.

Source 74

4.142 Request for Information

An RFI is an informal means of researching the particular good or service and the possible solutions or approaches available in the market. As such, informal market research and the gathering of intelligence through an RFI do not require any formal procurement approvals to be sought.

Source 74

4.143 Request for Proposals

A Request for Proposals (RFP) is a type of bid document which is used for procurements where factors in addition to cost are considered and weighted in awarding the contract and where the method of award is "best value". The factors include Quality and cost amongst which Quality is given maximum weightage.

Source 74

4.144 Request for Quotation

A formal request inviting offers to supply goods and/or services from suppliers. This is generally used for lower value purchases, when there are a limited number of potential suppliers. A Request for Quotation is not usually advertised publicly.

Source 74

4.145 Residual Risk

Residual risk is the risk that remains after risk treatment or mitigation. It represents an estimate of the future level of risk once treatments have been implemented.

Once the risks have been identified, those that are considered unacceptable (after analysis and evaluation) will be treated. But treatment will not completely eliminate all the risks so some risks will remain (albeit at a decreased likelihood and maybe also a reduced impact) and this is residual risk. (May also be known as 'retained risk' or 'treated risk').

Source 74

4.146 Repeat Orders

Means procurement of the same commodity from the same source without competition and includes enhancement of contracts.

Source 74

4.147 Responsible Bidder

Responsible Bidder is a bidder that is determined to have skill, judgment and integrity, and that is found to be competent, reliable, experienced and qualified financially, as determined by procuring agency through a procurement evaluation committee.

Source 74

4.148 Right of First Refusal (ROFR/RFR)

Right of first refusal (ROFR or RFR) is a right that gives its holder the option to enter into a business transaction with the owner of something, according to specified terms, before the owner is entitled to enter into that transaction with a third party. OR it may also be defined as "It is a right given to a person to be the first person allowed to purchase an asset at the highest price submitted by a third part. For a seller, an ROFR

is a composite right comprising two elements. The negative element involves an undertaking not to sell the asset to a third party without giving the grantee (the offeror) the ROFR. The positive element obliges the grantor (owner) to give the grantee (offeror) the right to purchase the asset at a price offered by the third party. e.g. if a company intends to invest its money with commercial financial institutes (banks) and invites quotes from commercial financial institutes to give their best discount rates. An 'X' commercial financial institute gives a best discount rate and a 'Y' commercial financial institute who had offered less discount rate, after opening of quotes, also matches the best offered discount rate or offers more lucrative discount rate as compared to one that is offered by commercial financial institute 'X', in such case, the right of first refusal rests with commercial financial institute 'X' that either it wishes to match the rate offered by institute 'Y' or let the company to get the best deal.

It is a term which is usually employed while selling/auctioning the shares, investments, corporate securities, asset including real estate, personal property, a patent license, a screenplay, or an interest in a business. Though auction is an action which also falls within the ambit of procurement management and is known as generally referred as "procurement auction", however, ROFR term is not employed while doing procurement of goods, works or services due to which it is not usually defined/provisioned in procurement rules.

Source 74

4.149 Risk

The effect of uncertainty on objectives. Risk is the chance (or likelihood) of something happening (an event) that will have an impact (or consequence) on the achievement of the procurement.

Source 74

4.150 Risk Level

The magnitude of a risk or combination of risks, expressed in terms of the combination of consequences (or impact) and their likelihood (or probability).

Risk level = likelihood X consequence.

Source 74

4.151 Risk Management

Risk management in procurement is about ensuring the risks associated with the purchase of goods or services are identified, assessed, managed and monitored to ensure unexpected or undesirable outcomes are minimized whilst achieving the objectives of the procurement.

Source 74

4.152 Risk Management Plan

A document that is used to specify the nature and treatment of risks throughout the procurement cycle, as appropriate. The level of detail will be commensurate with the procurement's complexity and value. A risk register may be used to help develop a plan.

Source 74

4.153 Special Conditions of Contract (SCC)

Means the Special Conditions of Contract. These conditions are supplementing the General Conditions of Contract.

Source 74

4.154 Schedule of Rates

Lists of jobs, like those in bills of quantities except that they contain no quantities. Rates may be inserted by bidders, or by clients. In the latter case, bidders specify their overall percentages on or off these rates.

Source 74

4.155 Selective Invitation to Supply

A procurement method in which the procuring agency invites specific potential suppliers to submit bids.

Selection may be from a multi-use list, a list of potential suppliers that have previously responded to an expression of interest or a list of potential suppliers that have been granted a specific license or comply with a legal requirement.

Source 74

4.156 Services

Services are defined as intangible supplies or effort (including consultancies). These are obtained from expert firms/organizations who carry sufficient experience in relevant fields of need. Services include Software Development but excludes expenditure on salaries and employee costs (overheads); water rates and taxes; real estate and building rentals; and mandated internal charges and fees where there is no discretion for their use.

Source 74

4.157 Service Level Agreement

An SLA defines the basis of understanding between the buyer and the supplier. It sets the quality of service agreed and provide indicators for the measurement of performance and outlines the characteristics of the relationship (what is being delivered and how).

Source 74

4.158 Single Source Approach

A market approach where only one supplier was approached rather than an open market approach, or a limited market approach.

Source 74

4.159 Sole Supplier

Sole supplier contract arrangements are established following a specific requirement for frequently purchased goods or services, and where value for money can best be achieved with one supplier.

Source 74

4.160 Sole Source

"Sole source" means a procurement in which only one Con Contractor is capable of supplying the required product or service.

Source 74

4.161 Sourcing

Identifying potential providers of a product, service, goods, works or solution, in accordance with a specification.

Source 74

4.162 Specification

A clear, complete and concise statement of the description and technical requirements of a good or service. The specification may be functional, performance-oriented, technical or any combination.

In the case of commodities and technology, the detailed specifications will in most cases fall into one of the following types:

Make and Model or Equal--When a procuring agency is not limiting its procurement to a specific brand, it may use a make and model specification. This will reference a specific manufacturer's product in order to describe such factors as functionality, style, or capacity. However, the agency may acquire any product having equivalent characteristics.

Technical Specification describes the product required in detail, usually outlining physical components.

Performance Specification describes the specific performance expected from a product. The bidder assumes responsibility for ensuring that the product offered performs as required.

Source 74

4.163 Spending Analysis

The systematic review of a procuring agency's spending with a view to identifying opportunities for improvement and to create value in a category. The key activities include acquiring the data, cleansing the data, and analyzing the data. The term can be considered to be synonymous with expenditure profile.

Source 74

4.164 Spending Portfolio

Key dimensions of the spend portfolio are the total value of spend, the degree of concentration and the number of low value suppliers. The degree of concentration may highlight the proportion of total spend represented by the top ten suppliers, or the top ten spend types (or categories). This may highlight where the opportunity lies to extract value.

Source 74

4.165 Stakeholders

Interested parties who are involved in, or impacted by choices that are made during the procurement process. Within a procuring agency, stakeholders will include end users as well as decision-makers who review proposed acquisition plans, or officers who manage contracts. Suppliers will have sales managers or account managers who are responsible for client relationships, as well as staff involved in service delivery.

Source 74

4.166 Stage Payments

An agreed percentage or part of the contract price, which is payable when specified stages of completion/delivery have been reached.

Source 74

4.167 Subcontractor

Means any natural person, private or government procuring agency, or a combination of the above, to whom any part of the Goods to be supplied or execution of any part of the Related Services is subcontracted by the Supplier.

Source 74

4.168 Sub-Contracting

The process where a contractor assigns part of the contract to another contractor(s).

Source 74

4.169 Supplier

A person, consultant, firm, company or a procuring agency who undertakes to supply goods, services or works.

Source 74

4.170 Supply Chain

A supply chain is a system or network of procuring agencies, people, technology, activities, information and resources involved in moving a product or service from supplier to the end user.

Source 74

4.171 Supply Positioning

Supply positioning is a matrix which segments the spend portfolio by risk and opportunity. It allows a procuring agency to develop procurement strategies for different acquisitions based on a repeatable and consistent methodology.

Source 74

4.172 Supplier Relationship Management

The development of a portfolio of relationships with suppliers. Appropriate relationships need to be developed and managed throughout the procurement life cycle. Contract management is a sub-set of relationship management.

Source 74

4.173 Supplier Selection

Supplier Selection is the process undertaken to ensure appropriate suppliers are selected to provide the goods or services, whilst ensuring value is achieved.

Source 74

4.174 Sustainability

Meeting the needs of the user while also taking into account external and future costs, including costs to the environment, human health and depletion of resources. In practice this means adopting a broader range of decision-making criteria than traditional economic criteria to include environmental merits, as well as the social impacts of alternative solutions.

Source 74

4.175 Technology

Technology is defined as a good or a service or a combination thereof that results in a technical method of achieving a practical purpose or in improvements in productivity. Technology may be new or used.

Source 74

4.176 Tender

An official written offer to an invitation that contains a costed proposal to perform the works, services or supplies required, and is provided in response to a bidding exercise. This normally involves submission of the offer in a sealed envelope to a specified address by a specified time and date.

Source 74

4.177 Tender Documents

Documents provided to prospective bidders when they are invited to bid and that form the basis on which bids are submitted, including instructions to bidders, contract conditions, specification, pricing document, form of bid and the responses from bidders.

Source 74

4.178 Term Contract

A Term Contract is any contract covering purchases made during a specified time period.

Source 74

4.179 Threshold

This governs the value above which contracts must adhere to more detailed procurement rules, including the requirement to advertise the contract.

Source 74

4.180 Transparency

One of the central Principles of Procurement, which requires a procuring agency to ensure openness, honesty and clarity in conducting business with other parties such as suppliers and stakeholders.

Source 74

4.181 Under Bid

To offer to supply foods or do work or provide a service, for a lower price than someone else offer. Usually, bidders quote offers/rates just to win a procurement process if it is carried out only on the basis of lowest cost, which however is not market competitive. In such cases, if such bidder stands successful, either he provides sub-standard goods/works/services or he sustain financial loss. Such bids, generally stall a procurement process and procuring agency does not succeed in achieving right thing at right price and at right quantity.

Source 74

4.182 Unsolicited Proposals

A unique or innovative method, concept, approach or idea submitted to a procuring agency by a bidder, not in response to a formal request and not readily available in the marketplace.

Source 74

4.183 Value for Money

Means best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet the procuring agency's requirements.

Source 74

4.184 Variants

Bids that meet minimum specifications but vary in technical terms. May be allowed by a contracting authority where award criterion is that of most economically advantageous bid.

Source 74

4.185 Vendor

A business that provides or furnished goods, materials, or services.

Source 74

4.186 Waiver

An authorized departure from the Contract Standing Orders/Procedures/Rules. This may only be applied with limited application.

Source 74

**MANAGEMENT
INFORMATION
SYSTEMS AND
INFORMATION
TECHNOLOGY (IT)**

- 5.01 Acceptance Testing**
Provides the final certification that the system is ready to be used in a production setting.
Source 68
- 5.02 Access Control**
Policies and procedures to prevent improper access to systems.
Source 68
- 5.03 Access Point**
Box consisting of a radio receiver/transmitter and antennae that link to a wired network, router, or hub.
Source 68
- 5.04 Administrative Controls**
Formalized standards, rules, procedures, and disciplines to ensure that the organization's controls are properly executed and enforced.
Source 94
- 5.05 Antivirus Software**
Software designed to detect, and often eliminate, computer viruses from an information system.
Source 68
- 5.06 Application Controls**
Specific controls unique to each computerized application.
Source 68
- 5.07 Application Server**
Software that handles all application operations between browser-based computers and a company's back-end business applications or databases
Source 68
- 5.08 Application Software Package**
A set of prewritten, pre coded application software programs that are commercially available for sale or lease.
Source 68
- 5.09 Application Software**
Programs written for a specific application to perform functions specified by end users. These programs also take the form of Application Software Packages.
Source 68
- 5.10 Arithmetic-Logic Unit (ALU)**
Component of the CPU that performs the computer's principal logic and arithmetic operations.
Source 68
- 5.11 Artificial Intelligence (AI)**
The effort to develop computer-based systems that can behave like humans, with the ability to learn languages, accomplish physical tasks, use a perceptual apparatus, and emulate human expertise and decision making.
Source 68
- 5.12 Attribute**
A piece of information describing a particular entity.
Source 68
- 5.13 Authentication**
The ability of each party in a transaction to ascertain the identity of the other party.
Source 68

- 5.14 Automation**
Using the computer to speed up the performance of existing tasks. Source 68
- 5.15 Bandwidth**
The capacity of a communications channel as measured by the difference between the highest and lowest frequencies that can be transmitted by that channel. Source 68
- 5.16 Batch Processing**
A method of collecting and processing data in which transactions are accumulated and stored until a specified time when it is convenient or necessary to process them as a group. Source 68
- 5.17 Benchmarking**
Setting strict standards for products, services, or activities and measuring organizational performance against those standards. Source 68
- 5.18 Best Practices**
The most successful solutions or problem-solving methods that have been developed by a specific organization or industry. Source 68
- 5.19 Bugs**
Program code defects or errors. Source 68
- 5.20 Bus Network**
Network topology linking a number of computers by a single circuit with all messages broadcast to the entire network. Source 68
- 5.21 Business Continuity Planning**
Planning that focuses on how the company can restore business operations after a disaster strikes. Source 68
- 5.22 Business Functions**
Specialized tasks performed in a business organization, including manufacturing and production, sales and marketing, finance and accounting, and human resources. Source 68
- 5.23 Business Intelligence**
Applications and technologies that focus on gathering, storing, analyzing, and providing access to data from many different sources to help users make better business decisions. Source 68
- 5.24 Business Model**
An abstraction of what an enterprise is and how the enterprise delivers a product or service, showing how the enterprise creates wealth. Source 68
- 5.25 Business Process Management**
Methodology for revising the organization's business processes to use business processes as fundamental building blocks of corporate information systems. Source 68

5.26 Business Process Reengineering

The radical redesign of business processes, combining steps to cut waste and eliminating repetitive, paper-intensive tasks in order to improve cost, quality, and service, and to maximize the benefits of information technology.

Source 68

5.27 Business Processes

The unique ways in which organizations coordinate and organize work activities, information, and knowledge to produce a product or service.

Source 68

5.28 Capacity Planning

The process of predicting when a computer hardware system becomes saturated to ensure that adequate computing resources are available for work of different priorities and that the firm has enough computing power for its current and future needs.

Source 68

5.29 Capital Budgeting

The process of analyzing and selecting various proposals for capital expenditures.

Source 68

5.30 Centralized Processing

Processing that is accomplished by one large central computer.

Source 68

5.31 Change Agent

In the context of implementation, the individual acting as the catalyst during the change process to ensure successful organizational adaptation to a new system or innovation.

Source 68

5.32 Cloud Computing

Cloud computing is the on-demand availability of computer system resources, especially data storage and computing power, without direct active management by the user.

Source 95

5.33 Client/Server Computing

A model for computing that splits processing between clients and servers on a network, assigning functions to the machine most able to perform the function.

Source 68

5.34 Clustering

Linking two computers together so that the second computer can act as a backup to the primary computer or speed up processing.

Source 68

5.35 Computer Virus

Rogue software programs that are difficult to detect which spread rapidly through computer systems, destroying data or disrupting processing and memory systems.

Source 68

5.36 Conceptual Schema

The logical description of the entire database showing all the data elements and relationships among them.

Source 68

5.37 Cookies

Tiny file deposited on a computer hard drive when an individual visits certain Web sites. Used to identify the visitor and track visits to the Web site.

Source 68

- 5.38 Data**
Streams of raw facts representing events occurring in organizations or the physical environment, before they have been organized and arranged into a form that people can understand and use.
Source 68
- 5.39 Data Administration**
A special organizational function for managing the organization's data resources, concerned with information policy, data planning, maintenance of data dictionaries, and data quality standards.
Source 6
- 5.40 Data Definition Language**
The component of a database management system that defines each data element as it appears in the database.
Source 68
- 5.41 Data Dictionary**
An automated or manual tool for storing and organizing information about the data maintained in a database.
Source 68
- 5.42 Data Flow Diagram (DFD)**
Primary tool for structured analysis that graphically illustrates a system's component process and the flow of data between them.
Source 68
- 5.43 Data Inconsistency**
The presence of different values for same attribute when the same data are stored in multiple locations.
Source 68
- 5.44 Data Redundancy**
The presence of duplicate data in multiple data files.
Source 68
- 5.45 Data Security Controls**
Controls to ensure that data files on either disk or tape are not subject to unauthorized access, change, or destruction.
Source 68
- 5.46 Data Warehouse**
A database, with reporting and query tools, that stores current and historical data extracted from various operational systems and consolidated for management reporting and analysis.
Source 68
- 5.47 Database**
A collection of data organized to service many applications at the same time, by storing and managing data so that they appear to be in one location.
Source 68
- 5.48 Database Administration**
Refers to the more technical and operational aspects of managing data, including physical database design and maintenance.
Source 68

- 5.49 Database Management System (DBMS)**
Special software to create and maintain a database and enable Individual business applications to extract the data they need, without having to create separate files or data definitions in their computer programs.
Source 68
- 5.50 Database Server**
A computer in a client/server environment that is responsible for running a DBMS to process SQL statements and perform database management tasks.
Source 68
- 5.51 Debugging**
The process of discovering and eliminating the errors and defects (bugs) in program code.
Source 68
- 5.52 Decision-Support Systems (DSS)**
Information systems at the organization's management level that combine data and sophisticated analytical models or data analysis tools to support Management Information System's structured and unstructured decision making.
Source 68
- 5.53 Denial of Service (Dos) Attack**
Flooding a network server or Web server with false communications or requests for services in order to crash the network.
Source 68
- 5.54 Digital Certificate**
An attachment to an electronic message to verify the identity of the sender and to provide the receiver with the means to encode a reply.
Source 68
- 5.55 Digital Signature**
A digital code that can be attached to an electronically transmitted message to uniquely identify its contents and the sender.
Source 68
- 5.56 Digital Subscriber Line (DSL)**
A group of technologies providing high-capacity transManagement Information Systemnsion over existing copper telephone lines.
Source 68
- 5.57 Digital Video Disk (DVD)**
High-capacity optical storage medium that can store full-length videos and large amounts of data.
Source 68
- 5.58 Digital Wallet**
Software that stores credit card, electronic cash, owner identification, and address information and provides this data automatically during electronic commerce purchase transactions.
Source 68
- 5.59 Disaster Recovery (DR)**
Planning for the restoration of computing and communications services after they have been disrupted.
Source 68

- 5.60 Distance Learning**
Education or training delivered over a distance to individuals in one or more locations.
Source 68
- 5.61 Domain Name System (DNS)**
A hierarchical system of servers maintaining database enabling the conversion of domain names to their IP addresses.
Source 68
- 5.62 Domain Name**
The name identifying a unique node on the Internet.
Source 68
- 5.63 E-Government**
Use of the Internet and related technologies to digitally enable government and public sector agencies' relationships with citizens, businesses, and other arms of government.
Source 68
- 5.64 E-Learning**
Instruction delivered through purely digital technology, such as CD-ROMs, the Internet, or private networks.
Source 68
- 5.65 Encryption**
The coding and scrambling of messages to prevent their being read or accessed without authorization.
Source 68
- 5.66 End User**
Representatives of departments outside the information systems group for whom applications are developed.
Source 68
- 5.67 Enterprise Analysis**
An analysis of organization-wide information requirements by looking at the entire organization in terms of organizational units, functions, processes, and data elements, helping identify the key entities and attributes in the organization's data.
Source 68
- 5.68 Enterprise Applications**
Systems that can coordinate activities, decisions, and knowledge across many different functions, levels, and business units in a firm. Include enterprise systems, supply chain management systems, and knowledge management systems.
Source 68
- 5.69 Enterprise Software**
Set of integrated modules for applications such as sales and distribution, financial accounting, investment management, materials management, production planning, plant maintenance, and human resources that allow data to be used by multiple functions and business processes. Integrated enterprise-wide information systems that coordinate key internal processes of the firm are called Enterprise Systems.
Source 68
- 5.70 Fiber-Optic Cable**
A fast, light, and durable data transfer medium, consisting of thin strands of clear glass fiber bound into cables. Data is transmitted as light pulses.
Source 68
- 5.71 File Transfer Protocol (FTP)**
Tool for retrieving and transferring files from a remote computer.
Source 68

- 5.72 Firewall**
Hardware and software placed between an organization's internal network and an external network to prevent outsiders from invading private networks.
Source 68
- 5.73 Fuzzy Logic**
Rule-based AI that tolerates imprecision by using nonspecific terms called membership functions to solve problems.
Source 68
- 5.74 Geographic Information System (GIS)**
System with software that can analyze and display data using digitized maps to enhance planning and decision-making.
Source 68
- 5.75 Graphical User Interface (GUI)**
The part of an operating system users interact with that uses graphic icons and the computer mouse to issue commands and make selections.
Source 68
- 5.76 Hacker**
A person who gains unauthorized access to a computer network for profit, criminal activities, or personal pleasure.
Source 68
- 5.77 Hard Disk**
Magnetic disk resembling a thin steel platter with a metallic coating, used in large computer systems and in most PCs.
Source 68
- 5.78 Hit**
Metric used in website analytics, which is an entry into a Web server's log file generated by each request to the server for a file.
Source 68
- 5.79 Hypertext Markup Language (HTML)**
Page description language for creating Web pages and other hypermedia documents.
Source 68
- 5.80 Hypertext Transfer Protocol (HTTP)**
Hypertext Transfer Protocol (HTTP) is the underlying protocol used by the World Wide Web, and defines how messages are formatted and transmitted, and what actions web servers and browsers should take in response to various commands.
Source 97
- 5.81 Hypertext Transfer Protocol Secure (HTTPS)**
Hypertext Transfer Protocol Secure (HTTPS) is an extension of the Hypertext Transfer Protocol (HTTP). It is used for secure communication over a computer network, and is widely used on the Internet.
Source 97
- 5.82 Identity Theft**
Theft of key pieces of personal information, such as credit card or Social Security numbers, in order to obtain merchandise and services in the name of the victim or to obtain false credentials.
Source 68
- 5.83 Information**
Data that has been shaped into a form that is meaningful and useful to human beings.
Source 68

5.84 Information Appliance

Device that has been customized to perform a few specialized computing tasks well with minimal user effort.

Source 68

5.85 Information Center

A special facility within an organization that provides training and support for end-user computing.

Source 68

5.86 Information Requirements

A detailed statement of the information needs that a new system must satisfy; identifies who needs what information, and when, where, and how the information is needed.

Source 68

5.87 Information System

Interrelated components working together to collect, process, store, and disseminate information to support decision making, coordination, control, analysis, and visualization in an organization.

Source 68

5.88 Information Technology (IT) Infrastructure

Computer hardware, software, data, storage technology, and networks providing a portfolio of shared IT resources for the organization.

Source 68

5.89 Internet

International network of networks that is a collection of hundreds of thousands of private and public networks.

Source 68

5.90 Internet Protocol (IP) Address

Four-part numeric address indicating a unique computer location on the Internet.

Source 68

5.91 Intranet

An intranet is a private network based on TCP/IP protocols, belonging to an organization, usually a corporation, accessible only by the organization's members, employees, or others with authorization.

Source 99

5.92 Intrusion Detection System

Tools to monitor the most vulnerable points in a network to detect and deter unauthorized intruders.

Source 68

5.93 Load Balancing

Distribution of large numbers of requests for access among multiple servers so that no single device is overwhelmed.

Source 68

5.94 Local Area Network (LAN)

A telecommunications network that requires its own dedicated channels and that encompasses a limited distance, usually one building or several buildings in close proximity.

Source 68

- 5.95 Management Information System Audit**
Identifies all the controls that govern individual information systems and assesses their effectiveness.
Source 68
- 5.96 Metropolitan Area Network (MAN)**
Network that spans a metropolitan area, usually a city and its major suburbs. Its geographic scope falls between a WAN and a LAN.
Source 68
- 5.97 Mirroring**
Duplicating all the processes and transactions of a server on a backup server to prevent any interruption in service if the primary server fails.
Source 68
- 5.98 Open-Source Software**
Software that provides free access to its program code, allowing users to modify the program code to make improvements or fix errors.
Source 68
- 5.99 Outsourcing**
The practice of contracting computer center operations, telecommunications networks, or applications development to external vendors.
Source 68
- 5.100 Parallel Processing**
Type of processing in which more than one instruction can be processed at a time by breaking down a problem into smaller parts, and processing them simultaneously with multiple processors.
Source 68
- 5.101 Portal**
Web site or another service that provides an initial point of entry to the Web or to internal company data.
Source 68
- 5.102 Predictive Analysis**
Use of data-mining techniques, historical data, and assumptions about future conditions to predict outcomes of events.
Source 68
- 5.103 Process Specifications**
Describe the logic of the processes occurring within the lowest levels of a data flow diagram.
Source 68
- 5.104 Processing Controls**
The routines for establishing that data is complete and accurate during updating.
Source 68
- 5.105 Protocol**
A set of rules and procedures that govern Management Information Systems between the components in a network.
Source 68

- 5.106 Radio-Frequency Identification (RFID)**
Technology using tiny tags with embedded microchips containing data about an item and its location to transmit short-distance radio signals to special RFID readers, that then pass the data on to a computer for processing.
Source 68
- 5.107 Random Access Memory (RAM)**
Primary storage of data or program instructions that can directly access any randomly chosen location in the same amount of time.
Source 68
- 5.108 Read Only Memory (ROM)**
Semiconductor memory chips that contain program instructions. These chips can only be read from and cannot be written into.
Source 68
- 5.109 Router**
Specialized communications processor that forwards packets of data from one network to another network.
Source 68
- 5.110 Scalability**
The ability of a computer, product, or system to expand, to serve a larger number of users without breaking down.
Source 68
- 5.111 Security**
Policies, procedures, and technical measures used to prevent unauthorized access, alteration, theft, or physical damage to information systems.
Source 68
- 5.112 Server**
Computer specifically optimized to provide software and other resources to other computers over a network.
Source 68
- 5.113 Simple Object Access Protocol (SOAP)**
Set of rules that allows Web service applications to pass data and instructions to one another.
Source 68
- 5.114 Software Package**
A prewritten, precoded, commercially available set of programs that eliminates the need to write software programs for certain functions.
Source 68
- 5.115 Source Code**
Program instructions written in a high-level language that must be translated into machine language to be executed by the computer.
Source 68
- 5.116 Spam**
Unsolicited commercial e-mail.
Source 68
- 5.117 Spyware**
Technology that aids in gathering information about a person or organization without their knowledge.
Source 68

- 5.118 Structured Query Language (SQL)**
The standard data manipulation language for relational database management systems.
Source 68
- 5.119 Unified Modeling Language (UML)**
Industry standard methodology for analysis and design of an object-oriented software system.
Source 68
- 5.120 Uniform Resource Locator (URL)**
The address of a specific resource on the Internet.
Source 68
- 5.121 Unit Testing**
The process of testing each program separately in the system. Sometimes called program testing.
Source 68
- 5.122 Video-conferencing**
Teleconferencing in which participants see each other over video screens.
Source 68
- 5.123 Virtual Private Network (VPN)**
A secure connection between two points across the Internet to transmit corporate data, providing a low-cost alternative to a private network.
Source 68
- 5.124 Virtual Reality Systems**
Interactive graphics software and hardware that create computer-generated simulations that provide sensations that emulate real-world activities.
Source 68
- 5.125 Voice Over IP (VOIP)**
Facilities for managing the delivery of voice information using the Internet Protocol (IP).
Source 68
- 5.126 Walkthrough**
A review of a specification or design document by a small group of people, carefully selected based on the skills needed for the particular objectives being tested.
Source 68
- 5.127 Web Browser**
An easy-to-use software tool for accessing the World Wide Web and the Internet.
Source 68
- 5.128 Web Hosting Service**
Company with large Web server computers to maintain the websites of fee-paying subscribers.
Source 68
- 5.129 Web Server**
Software that manages requests for Web pages on the computer, where they are stored, delivering the page to the user's computer.
Source 68
- 5.130 Web Services**
Set of universal standards using Internet technology for integrating different applications from different sources without time-consuming custom coding. Used for linking systems of different organizations or for linking disparate systems within the same organization.
Source 68

5.131 Web Site

All of the World Wide Web pages maintained by an organization or an individual.

Source 68

5.132 Wide Area Network (WAN)

Telecommunications network that spans a large geographical distance. May consist of a variety of cable, satellite, and microwave technologies.

Source 68

5.133 Wi-Fi

Standards for Wireless Fidelity and refers to the 802.11 family of wireless networking standards.

Source 68

5.134 Work-Flow Management

The process of streamlining business procedures so that documents can be moved easily and efficiently from one location to another.

Source 68

ENVIRONMENT

6.01 Assigned Amount Unit (AAU)

Assigned Amount Unit (AAU) is a Kyoto Protocol unit equal to 1 metric tonne of CO₂ equivalent. Each Annex I Party issues AAUs up to the level of its assigned amount, established pursuant to Article 3, paragraphs 7 and 8, of the Kyoto Protocol. Assigned amount units may be exchanged through trading.

Source 38

6.02 Abatement

Refers to reducing the degree or intensity of greenhouse-gases.

Source 38

6.03 Adaptation Committee (AC)

The Adaptation Committee was established by the Conference of the Parties, as part of the Cancun Agreements to promote the implementation of enhanced action on adaptation in a coherent manner under the Convention, inter alia, through various functions.

Source 38

6.04 Accession

An act whereby a State becomes a Party to a treaty already negotiated and signed by other States, and has the same legal effect as ratification.

Source 38

6.05 Acid

A corrosive solution with a pH of less than 7.

Source 75

6.06 Adaptation

Adjustment in natural or human systems, in response to actual or expected climatic stimuli or their effects, which moderates harm or exploits beneficial opportunities. For this an Adaptation Fund was created for projects and programmes that help developing countries cope with the adverse effects of Environment. The Adaptation Fund was established to finance concrete adaptation projects and programmes in developing countries that are particularly vulnerable and are Parties to the Kyoto Protocol. The Fund is financed with a share of proceeds from Clean Development Mechanism (CDM) project activities and receives funds from other sources. It is operated by the Adaptation Fund Board.

Source 37 & 38

6.07 Ad hoc Working Group on the Durban Platform for Enhanced Action (ADP)

Ad hoc Working Group on the Durban Platform for Enhanced Action (ADP) is a subsidiary body established at COP 17 in Durban in 2011 to develop a protocol, another legal instrument or an agreed outcome with legal force under the Convention applicable to all Parties.

Source 38

6.08 Aerosol Optical Depth (AOD)

A measure of how much light airborne particles prevent from passing through a column of atmosphere. Aerosols tend to absorb or reflect incoming sunlight, thus reducing visibility and increasing optical depth.

Source 36

6.09 Aerosols

A collection of airborne particles, typically less than 100th of a millimetre in size, that reside in the atmosphere.

Source 36

6.10 Afforestation

Planting of new forests on lands that historically have not contained forests.

Source 38

6.11 Air Pollution

Air is made up of a number of gases, mostly nitrogen and oxygen and, in smaller amounts, water vapour, carbon dioxide and argon and other trace gases. Air pollution occurs when harmful chemicals and particles are emitted to the air – due to human activity or natural forces – at a concentration that interferes with human health or welfare or that harms the environment in other ways. A measure of the level of pollution in the air is called air quality.

Source 56

6.12 Algae

Algae are simple rootless plants that grow in sunlit waters in proportion to the amount of available nutrients. They can affect water quality adversely by lowering the dissolved oxygen in the water. They are food for fish and small aquatic animals. They form sudden spurts of algal growth, called Algal Blooms, which can have a negative effect on water quality, and can cause hazardous changes in the local water channels.

Source 56

6.13 Alternative Energy Sources

Energy that does not come from fossil fuels (such as coal, oil, gas), for example wind, flowing water, solar energy and biomass.

Source 56

6.14 Annex I Countries

The industrialised countries (and countries in transition to a market economy) which took on obligations to reduce their greenhouse gases under the Kyoto Protocol.

Source 37

6.15 Annex I Parties

The industrialized countries listed in Annex I to the Convention, which committed to returning their greenhouse-gas emissions to 1990 levels by the year 2000 as per Article 4.2 (a) and (b). They have also accepted emission targets for the period 2008-12 as per Article 3 and Annex B of the Kyoto Protocol. They include the 24 original OECD members, the European Union, and 14 countries with economies in transition. (Croatia, Liechtenstein, Monaco, and Slovenia joined Annex 1 at COP-3, and the Czech Republic and Slovakia replaced Czechoslovakia.)

Source 38

6.16 Annex II Countries

Countries which have a special obligation under the Kyoto Protocol to provide financial resources and transfer technology to developing countries. This group is a sub-section of the Annex I countries, excluding those that, in 1992, were in transition from centrally planned to a free market economy.

Source 37

6.17 Annex II Parties

The countries listed in Annex II to the Convention which have a special obligation to provide financial resources and facilitate technology transfer to developing countries. Annex II Parties include the 24 original OECD members plus the European Union.

Source 38

6.18 Anthropogenic Environment

An Environment caused by human activity as opposed to natural processes. Anthropogenic greenhouse gases are formulated as a result of the human activities.

Source: 36, 37 and 38

6.19 Alliance of Small Island States (AOSIS)

Alliance of Small Island States is an ad hoc coalition of low-lying and island countries. These nations are particularly vulnerable to rising sea levels and share common positions on Environment. The 43 members and observers are American Samoa, Antigua and Barbuda, Bahamas, Barbados, Belize, Cape Verde, Comoros, Cook Islands, Cuba, Dominica, Dominican Republic, Federated States of Micronesia, Fiji, Grenada, Guam, Guinea-Bissau, Guyana, Haiti, Jamaica, Kiribati, Maldives, Marshall Islands, Mauritius, Nauru, Netherlands Antilles, Niue, Palau, Papua New Guinea, Samoa, Sao Tome and Principe, Seychelles, Singapore, Solomon Islands, St. Kitts & Nevis, St. Lucia, St. Vincent and the Grenadines, Suriname, Timor-Leste, Tonga, Trinidad and Tobago, Tuvalu, US Virgin Islands, and Vanuatu.

Source 38 & 37

6.20 AR5 (Fifth Assessment Reports)

The Fifth Assessment report (AR5) from the Intergovernmental Panel on Environment (IPCC) was published over 2013 and 2014, and succeeds the first four assessment reports, i.e. AR1, AR2, AR3 and AR4. It says scientists are 95% certain that humans are the “dominant cause” of global warming since the 1950s.

Source 38

6.21 Atmosphere

The mass of air surrounding the Earth

Source 56

6.22 Atmospheric Aerosols

Microscopic particles suspended in the lower atmosphere that reflect sunlight back to space. These generally have a cooling affect on the planet and can mask global warming. They play a key role in the formation of clouds, fog, precipitation and ozone depletion in the atmosphere.

Source 37

6.23 Attribution

A process of assigning causes to the detected Environment, whether man-made or natural.

Source 36

6.24 Ad hoc Working Group-Kyoto Protocol (AWG-KP)

Ad hoc Working Group on further commitments for Annex I Parties under the Kyoto Protocol (AWG-KP) was established in 2005 by Parties to the Kyoto Protocol in Montreal to consider further commitments of industrialized countries under the Kyoto Protocol for the period beyond 2012.

Source 38

6.25 Ad hoc Working Group-Long-term Cooperative Action (AWG-LCA)

Ad hoc Working Group on Long-term Cooperative Action under the Convention (AWG-LCA) was established in Bali in 2007 to conduct negotiations on a strengthened international deal on Environment.

Source 38

6.26 Backyard Burning

An illegal method of getting rid of household waste, possibly in an attempt to save on bin charges that releases levels of pollutants into the air, in turn harming air quality and risking the health of those burning the waste and of their neighbors.

Source 56

6.27 Bali action Plan

A plan drawn up at the UN Environment Conference in Bali, in December 2007, forming part of the Bali roadmap. The action plan established a working group to define a long-term global goal for reduction of greenhouse gas emissions, and a "shared vision for long-term co-operative action" in the areas of mitigation, adaptation, finance and technology.

The Bali Road Map was adopted at the 13th Conference of the Parties and the 3rd Meeting of the Parties in December 2007 in Bali. The Road Map is a set of forward-looking decisions that represent the work that needs to be done under various negotiating "tracks" that is essential to reaching a secure climate future. It includes the Bali Action Plan, which charts the course for a new negotiating process designed to tackle Environment, with the aim of completing this by 2009. It also includes the AWG-KP negotiations, the launch of the Adaptation Fund, the scope and content of the Article 9 review of the Kyoto Protocol, as well as decisions on technology transfer and on reducing carbon dioxide emissions.

Source 38

6.28 Baseline for Cuts

The year against which countries measure their target decrease of greenhouse gas emissions. The Kyoto Protocol uses a baseline year of 1990.

Source 38

6.29 Building Energy Rating (BER)

Building Energy Rating (BER) is a rating that says how much energy a home needs for heating, lighting and hot water. Homes are placed on a scale from A to G. A-rated homes need the least amount of energy while G-rated need the most. Since 1 January 2009, all homes being sold or rented must have a BER certificate. BER ratings are carried out by BER Assessors registered with the Sustainable Energy Authority of Ireland.

Source 56

6.30 BINGO

Business and Industry Non-Governmental Organisations.

Source 38

6.31 Biodegradable Waste

Organic waste, typically coming from plant or animal sources (for example food scraps and paper), which other living organisms can break down.

Source 56

6.32 Bioenergy

All types of energy derived from biomass, including biofuels.

Source 56

6.33 Biomass

A source of fuel made from living and recently-dead plant materials such as wood, leaves and the biodegradable part of industrial and municipal waste.

Source 56

6.34 Biomass Fuels or Biofuels

A fuel produced from dry organic matter or combustible oils produced by plants. These fuels are considered renewable as long as the vegetation producing them is maintained or replanted, such as firewood, alcohol fermented from sugar, and combustible oils extracted from soy beans. Their use in place of fossil fuels cuts greenhouse gas emissions because the plants that are the fuel sources capture carbon dioxide from the atmosphere.

Source 38

6.35 Biosphere

The portion of Earth and its atmosphere that can support life.

Source 56

6.36 Black Bin (grey bin)

A wheelie bin used in certain local authorities to collect waste that cannot be recycled or composted.

Source 56

6.37 Black Carbon

The soot that results from the incomplete combustion of fossil fuels, biofuels, and biomass (wood, animal dung, etc.). It is the most potent climate-warming aerosol. Unlike greenhouse gases, which trap infrared radiation that is already in the Earth's atmosphere, these particles absorb all wavelengths of sunlight and then re-emit this energy as infrared radiation.

Source 37

6.38 Bonn Agreements

Bonn agreements is an informal term for a political deal reached at COP-6 in Bonn, Germany, in 2001, by which governments agreed on the most politically controversial issues under the Buenos Aires Plan of Action. A special fund, called the United Nations Framework Convention on Climate Change (UNFCCC) was also established for contributions from the Government of Germany to cover costs of UNFCCC events held in Bonn.

Source 38

6.39 Bring Bank

A place where materials are brought for recycling, such as glass, newspapers, heavy cardboard and textiles.

Source 56

6.40 Brown Bin

A wheelie bin used in some local authorities to collect organic waste such as food and light garden waste (for example grass cuttings).

Source 56

6.41 Bunker Fuels

A term used to refer to fuels consumed for international marine and air transport.

Source 3

6.42 Bureau

A body responsible for directing the work of the COP. Its 10 members are delegates elected by each of five regional groups. The Bureau includes the COP President, six Vice Presidents, the Chairs of SBI and SBSTA, and a rapporteur. Each of the Convention's subsidiary bodies also has a Bureau.

Source 38

6.43 Business as Usual

A scenario used for projections of future emissions, assuming no action, or no new action, is taken to mitigate the problem.

Source 37

6.44 Bye-Law

A rule made by a local authority to govern activities within the area it controls. Examples include bye-laws covering waste disposal, traffic or public events or signs.

Source 56

6.45 Cap and Trade

An trading scheme whereby businesses or countries can buy or sell allowances to emit greenhouse gases via an exchange. The volume of allowances issued adds up to the limit, or cap, imposed by the authorities.

Source 37

6.46 Carbon Capture and Storage

The collection and transport of concentrated carbon dioxide gas from large sources, such as power plants. The gases are then injected into deep underground reservoirs. Carbon capture is sometimes referred to as geological sequestration. Other processes to remove carbon from atmosphere are called carbon sequestration and carbon sink.

Source 37

6.47 Carbon Footprint

A measure of the impact our activities have on the environment, especially climate change, often reported as the units of tonnes (or kg) of carbon dioxide each of us produces over a given period of time, or the amount of carbon emitted during the manufacture of a product. The unit of carbon dioxide brought to reduce greenhouse gas emissions is called carbon credit.

Source 37 & 56

6.48 Carbon Dioxide (CO₂) Equivalent

Six greenhouse gases are limited by the Kyoto Protocol and each has a different global warming potential. The overall warming effect of this cocktail of gases is often expressed in terms of carbon dioxide equivalent - the amount of CO₂ that would cause the same amount of warming.

The amount of carbon dioxide produced by an individual in his/her lifestyle is called carbon count.

Six greenhouse gases are limited by the Kyoto Protocol, and the overall warming effect of this cocktail of gases is often expressed in terms of carbon dioxide equivalent.

The amount of carbon emitted by a country per unit of its Gross Domestic Product is called carbon intensity.

Source 37 & 56

6.49 Carbon Market

A popular term for a trading system through which countries may buy or sell units of greenhouse-gas emissions in an effort to meet their national limits on emissions, either under the Kyoto Protocol or under other agreements, such as that among member states of the European Union. The term comes from the fact that carbon dioxide is the predominant greenhouse gas, and other gases are measured in units called "carbon-dioxide equivalents." Carbon leakage refers to the problem whereby industry relocates to countries where emissions control systems are weaker, or non-existent.

Source 37 and 56

6.50 Carbon Monoxide

A highly poisonous, odourless, tasteless and colourless gas that is formed when carbon material burns without enough oxygen. Carbon monoxide is toxic when inhaled because it combines with your blood and prevents oxygen from getting to your organs. If a person is exposed to carbon monoxide over a period, it can cause illness and even death. Carbon Monoxide has no smell, taste or colour. This is why it is sometimes called the "Silent Killer". The most common causes of carbon monoxide poisoning in the home are house fires, faulty heating appliances such as boilers, blocked chimney or flues, and rooms not properly ventilated. Carbon Monoxide alarms can be used as a backup to provide a warning to householders in the event of a dangerous buildup of carbon monoxide.

Source 56

6.51 Carbon Neutral

A situation that arises when the amount of carbon dioxide released into the air equals the amount of carbon dioxide removed from the air, for example by planting trees, or the amount saved by using renewable energy sources to produce the same amount of energy. For example, growing biomass takes CO₂ out of the atmosphere, while burning it releases the gas again. The process would be carbon neutral if the amount taken out and the amount released were identical.

Source 37 & 56

6.52 Carbon Offset

Carbon offset is a unit, equal to one ton of carbon dioxide, that individuals, companies or governments buy to reduce short-term and long-term emissions of greenhouse gases. The payment usually funds projects that generate energy from renewable sources such as wind or flowing water. Individuals can choose whether to buy an offset (for example to compensate for air travel), but governments and large industries are sometimes required to buy them to meet international targets aimed at reducing greenhouse gases. Carbon offsetting is a way of compensating for emissions of CO₂ by participating in, or funding efforts to take CO₂ out of the atmosphere. Other ways to reduce carbon content is through a carbon tax, which aims to encourage people and businesses to use fuels with less carbon.

Source 56

6.53 Cartagena Dialogue

A collection of around 40 countries working towards an ambitious legally binding agreement under the UNFCCC, and who are committed to becoming or remaining low carbon domestically. Participates include: Antigua & Barbuda, Australia, Bangladesh, Barbados, Burundi, Chile, Colombia, Costa Rica, Denmark, Dominican Republic, Ethiopia, European Union, France, Gambia, Georgia, Germany, Ghana, Grenada, Guatemala, Indonesia, Kenya, Lebanon, Malawi, Maldives, Marshall Islands, México, Netherlands, New Zealand, Norway, Panama, Peru, Rwanda, Samoa, Spain, Swaziland, Sweden, Switzerland, Tajikistan, Tanzania, Uganda, UAE, and the United Kingdom.

Source 38

6.54 Convention on Biological Diversity (CBD)

The Convention on Biological Diversity (CBD) is an international legally-binding treaty with three main goals: conservation of biodiversity; sustainable use of biodiversity and fair and equitable sharing of the benefits arising from the use of genetic resources. Its overall objective is to encourage actions, which will lead to a sustainable future.

Source 77

6.55 CC: Train

Training methodology for assessing vulnerability to Environment.

Source 38

6.56 Clean Development Mechanism (CDM)

Clean Development Mechanism (CDM) is a mechanism under the Kyoto Protocol through which developed countries may finance greenhouse-gas emission reduction or removal projects in developing countries, and receive credits for doing so, for which they may apply towards meeting mandatory limits on their own emissions. A support initiative, called the CDM Help Desk, was created for project participants, developers, coordinating and/or managing entities (CMEs), designated national authorities (DNAs) and designated operational entities (DOEs) for reliable and timely information from the secretariat on issues regarding CDM projects.

Source 38

6.57 CDM Loan Scheme

An interest-free, loan initiative that provides funding to projects for development of Project Design Document (PDD), validation, and first verification. It applies to projects located in host countries with less than 10 CDM project activities registered with the UNFCCC (as of 1 January of the year), with a high probability of registration with the UNFCCC and generating at least 7,500 CERs/year for projects in Least Developed Countries (LDCs), and 15,000 CERs/year in non-LDCs.

Source 38

6.58 Central Estimate

The level at which half of possible outcomes lie above and half below; often referred to as the median.

Source 36

6.59 Certified Emission Reductions (CER)

It is a Kyoto Protocol unit equal to 1 metric tonne of CO₂ equivalent. CERs are issued for emission reductions from CDM project activities. Two special types of CERs called temporary certified emission reduction (tCERs) and long-term certified emission reductions (lCERs) are issued for emission removals from afforestation and reforestation CDM projects. A CER may be earned by participating in emission reduction programs by installing green technology, or planting forests in developing countries. Each CER is equivalent to one tonne of carbon dioxide.

Source 32

6.60 Chlorofluorocarbons (CFCs)

The short name for chlorofluorocarbons (CFCs), which is a family of gases that have contributed to stratospheric ozone depletion, but which are also potent greenhouse gases. Emissions of CFCs around the developed world are being phased out due to an international control agreement, i.e. the 1989 Montreal Protocol.

Source 56

6.61 Civic Amenity Site

A public or private facility that accepts recyclable and non-recyclable materials such as garden and household waste and certain hazardous wastes such as paints, batteries and electrical and electronic devices.

Source 56

6.62 Clean Coal Technology

Technology that enables coal to be burned without emitting CO₂. Some systems currently being developed remove the CO₂ before combustion, others remove it afterwards. Clean coal technology is unlikely to be widely available for at least a decade.

Source 37

6.63 Clean Development Mechanism (CDM)

A programme that enables developed countries or companies to earn credits by investing in greenhouse gas emission reduction or removal projects in developing countries. These credits can be used to offset emissions and bring the country or company below its mandatory target.

Source 37

6.64 Clearing House

A service which facilitates and simplifies transactions among multiple parties.

Source 38

6.65 Climate

The pattern of weather in a particular region over a set period of time, usually 30 years. The pattern is affected by the amount of rain or snowfall, average temperatures throughout the year, humidity, wind speeds and so on. If this pattern is changed due to natural forces or human activity, it is called Climate Change. According to the UN

Framework Convention on Climate Change, it is the change in climate caused by higher levels of greenhouse gases in the atmosphere due to human activities as well as natural climate changes.

Source 36 & 56

6.66 Climate Feedback

An initial process in the climate leads to a change in another process in the climate, which in turn influences the initial one. A positive feedback intensifies the original process, and a negative feedback reduces it. A warming climate could increase the release of carbon dioxide from soils.

A mathematical representation of the climate system based on its physical, chemical and biological components, in the form of a computer program is called a Climate Model.

Source 36 & 56

6.67 CMS

Convention on the Conservation of Migratory Species of Wild Animals

Source 38

6.68 Coalition for Rainforest Nations

A voluntary group of largely developing nations with rainforests, which addresses issues surrounding environmental sustainability specific to tropical rainforests. Participation does not necessarily imply that countries adhere to any specific domestic policies or negotiating positions within the international context. On September 2011, the group included Argentina, Bangladesh, Belize, Cameroon, Central African Republic, Chile, Congo, Costa Rica, Cote d'Ivoire, DR Congo, Dominica, Dominican Republic, Ecuador, Equatorial Guinea, El Salvador, Fiji, Gabon, Ghana, Guatemala, Guyana, Honduras, Indonesia, Jamaica, Kenya, Lesotho, Liberia, Madagascar, Malaysia, Nicaragua, Nigeria, Pakistan, Panama, Papua New Guinea, Paraguay, Samoa, Sierra Leone, Solomon Islands, Suriname, Thailand, Uruguay, Uganda, Vanuatu and Vietnam.

Source 38

6.69 Compact Fluorescent Lamp Bulbs (CFL Bulbs)

Light bulbs that use a fraction of the energy of traditional filament bulbs and last up to five times longer.

Source 38

6.70 Committee of the Whole

Committee of the Whole is often created by a COP to aid in negotiating text. It consists of the same membership as the COP. When the Committee has finished its work, it turns the text over to the COP, which finalizes and then adopts the text during a plenary session.

Source 38

6.71 Compliance

Fulfillment by countries/businesses/individuals of emission reductions and reporting commitments under the UNFCCC and the Kyoto Protocol. To facilitate this, a committee was established which helps promote and enforce compliance under the Kyoto Protocol provisions. It has 20 members comprising of various regions, small-island developing states, Annex I parties and non-Annex parties, and functions through a plenary, a bureau, a facilitative branch and an enforcement branch.

Source 38

6.72 Compost

A rich soil-like material produced from decayed plants and other organic matter, such as food and animal waste, that decomposes naturally. Compost can be created from the material derived from plants and animals, called compostable material, and is

sometimes deliberately done to allow food, garden and other suitable organic wastes to break down. The process is called composting.

Source 56

6.73 Conservation

Preserving or protecting animals and resources such as minerals, water and plants through planned action (such as breeding endangered species) or non-action (such as not letting taps run unnecessarily).

Source 56

6.74 Contact Group

An open-ended meeting that may be established by the COP, a subsidiary body or a Committee of the Whole wherein Parties may negotiate before forwarding agreed text to a plenary for formal adoption. Observers generally may attend contact group sessions.

Source 38

6.75 Conference of the Parties (COP)

The Conference of the Parties (COP) is the supreme body of the Convention. It currently meets once a year to review the Convention's progress. The word "conference" is not used here in the sense of "meeting" but rather of "association". The "Conference" meets in sessional periods, for example, the "fourth session of the Conference of the Parties."

Article 4.1 and Article 4.2 are key articles of the Convention. Article 4.1 stipulates general commitments assumed by all parties, and specific commitments of developed-country (Annex I) Parties only.

COP serving as the Meeting of the Parties to the Paris Agreement (CMA) oversees the implementation of the Paris Agreement and takes decisions to promote its effective implementation. COP serving as the Meeting of the Parties to the Kyoto Protocol (CMP) is held during the same period to reduce costs and improve coordination between the Convention and the Protocol.

Source 38

6.76 Country in Transition

Broadly speaking, a country in transition is any ex-Soviet bloc state. At the time the Kyoto Protocol was adopted in 1997, these countries were on the path from a Communist planned economy to a market economy. Countries in transition to a market economy are grouped with industrialised countries in Annex I of the Kyoto Protocol, so they have emission reduction commitments to meet in the 2008-2012 period.

Source 37

6.77 Cryptosporidium

A tiny parasite that can infect people if it is present in drinking water.

Source 56

6.78 Dangerous Environment

A term referring to severe Environment that will have a negative effect on societies, economies, and the environment as a whole. It aims to prevent "dangerous" human interference with the climate system.

Source 37

6.79 Declaration

A non-binding political statement made by ministers attending a major meeting (e.g. the Marrakesh Ministerial Declaration of COP-7).

Source 38

6.80 Deforestation

Conversion of forest to non-forest

Source 38

6.81 Designated National Authority (DNA)

An office, ministry, or other official entity appointed by a Party to the Kyoto Protocol to review and give national approval to projects proposed under the Clean Development Mechanism.

Source 38

6.82 Detection

The process of demonstrating that climate has changed in some defined statistical sense, without providing a reason for that change.

Source 36

6.83 Development Plan

A public plan that sets out the development objectives and policies of a local authority for its area. It covers a six-year period and states the local authority's goals for a range of areas such as maintaining and improving roads and parks, preserving and enhancing amenities (such as playgrounds or swimming pools), zoning land for homes, businesses, factories and farming and providing services and facilities such as waste disposal and sewerage.

Source 56

6.84 Dioxins

Highly toxic chemicals that can be formed in small amounts from forest fires or volcanoes but more often are produced unintentionally from industrial activities and from incinerating waste and burning fossil fuels. Getting rid of the waste by discarding it into a bin and, when it is collected, by incinerating it or sending it to landfill is called disposal.

Source 56

6.85 Designated National Authorities (DNA) Help Desk

A support initiative for Designated National Authorities (DNAs) to provide advice, support and assistance for proposals for standardized baselines, recommendations of microscale renewable energy technologies for automatic additionality, or grid emission factors. It targets DNAs from least developed countries (LDCs), small island developing States (SIDS), African countries, or Parties with less than 10 registered projects as of 31 December 2010.

Source 38

6.86 Domestic Waste

Waste produced within the home, including garden waste. See also household waste.

Source 56

6.87 Dumping

Disposing of waste illegally by not using bins or official recycling centres, civic amenity sites or landfills.

Source 56

6.88 Ecosystem

A community of organisms that depend on each other and the environment they inhabit.

Source 56

6.89 Ecotourism

Small-scale tourism in fragile and protected areas that aims to have a low impact on the environment, benefit local communities and enable tourists to learn more about the natural and cultural history of the place.

Source 56

6.90 Effluent

Liquid wastes such as sewage and liquid waste from industries.

Source 56

6.91 Economies in Transition (EIT)

Countries with Economies in Transition (EIT). These include Central and East European countries and former republics of the Soviet Union in transition from state-controlled to market economies.

Source 79

6.92 El Niño and La Niña

Comparing with the normal condition of sea surface temperatures in the equatorial Pacific Ocean, El Niño is characterized by unusually warm temperatures and La Niña by unusually cool temperatures. They have a strong impact on the continents around the tropical Pacific, and some climatic influence on half of the planet.

El Niño is a periodic warming of the tropical Eastern Pacific Ocean associated with a fluctuation in the low latitude pressure system known as the Southern Oscillation. This atmosphere-ocean interaction is known as El Niño Southern Oscillation (ENSO), and normally occurs on timescales of between two to seven years.

Source 1 and 36

6.93 Electric Vehicle

A vehicle that is driven by an electric motor or battery and is generally less noisy and less polluting than common combustion engine vehicles.

Source 56

6.94 Emissions

In the context of the atmosphere, gases or particles released into the air that can contribute to global warming or poor air quality. Forecast of emissions is done, taking into account current and future economic and policy developments. The total amount of greenhouse gas emitted by a country per unit of population is called the Per-capita emissions.

A Kyoto Protocol unit equal to 1 metric tonne of CO₂ equivalent is called Emission Reduction Unit (ERU). Engines, motors or other energy sources that do not release any harmful gases directly in the environment are called Zero Emissions.

A scheme set up to allow the trading of emissions, called the Emission Trading Scheme (ETS), permits between business and/or countries as part of a cap and trade approach to limiting greenhouse gas emissions.

There are legally binding targets, known as the Quantified Emission Limitation and Reduction Commitments (QELROs), which operate under the Kyoto Protocol for the limitation or reduction of greenhouse-gas emissions by developed countries.

Source 37, 38 and 56

6.95 Emissions Trading

One of the three Kyoto mechanisms, by which an Annex I Party may transfer Kyoto Protocol units to, or acquire units from, another Annex I Party. Emissions Trading Allowance is one tonne of carbon dioxide equivalent, during a specific trading period. This allowance is only valid for the purpose of the Directive and can only be transferred in accordance with the Directives

Source 38 and 56

6.96 End-of-Life Vehicle

A vehicle such as a car or small van that is scrapped and sent for recycling.

Source 56

6.97 Energy Efficiency

Actions to save fuels, for example better building design, changing production processes, developing better transport policies, using better road vehicles and using insulation and double glazing in homes.

Source 56

6.98 Energy Rating

A rating given to electrical appliances such as ovens, washing machines, dishwashers and refrigerators, according to how much energy they use. Ratings are on a scale from A to G, with A-rated appliances using the least energy and G-rated needing the most. A voluntary international label that identifies appliances that meet certain standards of energy efficiency is called the Energy Star ®.

Source 56

6.99 Entry into Force

The point at which an intergovernmental agreement becomes legally binding -- occurring at a pre-stated interval after a pre-stated and required number of ratifications by countries has been achieved. The Environment Convention required 50 ratifications to enter into force. It now enters into force for each new Party 90 days after that Party ratifies the Convention.

Source 38

6.100 Environmental Impact Statement

A statement about the expected effects on the environment of a proposed project or development such as a new road or waste water treatment plant, including how any severe effects on the environment will be addressed.

Source 56

6.101 Environmental Impact Assessment (EIA)

Environmental Impact Assessment (EIA) as a tool used to identify the environmental, social and economic impacts of a project prior to decision-making. It aims to predict environmental impacts at an early stage in project planning and design, find ways and means to reduce adverse impacts, shape projects to suit the local environment and present the predictions and options to decision-makers.

Source 84

6.102 Environmental Integrity Group

A coalition or negotiating alliance consisting of Mexico, the Republic of Korea, Switzerland, Lichtenstein and Monaco.

Source 38

6.103 Environmental Management Plan (EMP)

Environmental Management Plan (EMP) for a project includes any update thereto, incorporated in the respective Initial Environmental Examination (IEE).

Source 53

6.104 Environmental and Social Management System (ESMS)

Environmental and Social Management System (ESMS) for a project includes any update thereto, prepared and submitted by the FIP and cleared by the Fund.

Source 53

6.105 FAO

Food and Agriculture Organization of the United Nations.

Source 38

6.106 Fast-Start Finance (FSF)

The collective commitment of developed countries that pledged to provide new and additional resources with balanced allocation between mitigation and adaptation, at the COP 15 in Copenhagen, in 2009.

Source 38

6.107 Feedback Loop

In a feedback loop, rising temperatures on the Earth change the environment in ways that affect the rate of warming. Feedback loops can be positive (adding to the rate of warming), or negative (reducing it).

Source 37

6.108 Financial Mechanism

To facilitate the provision of climate finance, the Convention established a financial mechanism to provide funds to developing country Parties, which states that one operation of the financial mechanism can be entrusted to one or more existing international entities.

Source 38

6.109 Flexible Mechanism

Instruments that help countries and companies meet emission reduction targets by paying others to reduce emissions for them. The mechanism in widest use is emissions trading, where companies or countries buy and sell permits to pollute.

Source 37

6.110 Flora and Fauna

The plants and animals that are native to a particular area or period of time.

Source 56

6.111 Fossil Fuels

Natural resources, such as coal, oil and natural gas, containing hydrocarbons. These fuels are formed in the Earth over millions of years and produce carbon dioxide when burnt.

Source 37

6.112 Fuel Poverty

Being unable to heat a home to a safe and comfortable level because of low household income or having to spend more than 10% of household income to heat a home to a comfortable level because the home is not energy efficient.

Source 56

6.113 Fugitive Fuel Emissions

These are Greenhouse-gas emissions as by-products or waste or loss in the process of fuel production, storage, or transport, such as methane given off during oil and gas drilling and refining, or leakage of natural gas from pipelines.

Source 38

6.114 G77

The main negotiating bloc for developing countries, allied with China (G77+China). The G77 comprises 130 countries, including India and Brazil, most African countries, the grouping of small island states (Aosis), the Gulf states and many others, from Afghanistan to Zimbabwe.

Source 37

6.115 GCOS

Global Climate Observing System.

Source 38

6.116 Geological Sequestration

The injection of carbon dioxide into underground geological formations. When CO₂ is injected into declining oil fields it can help to recover more of the oil.

Source 37

6.117 Geosphere

The non-living, solid portion of the Earth, including rocks.

Source 36

6.118 Global Average Temperature

The mean surface temperature of the Earth measured from three main sources: satellites, monthly readings from a network of over 3,000 surface temperature observation stations and sea surface temperature measurements taken mainly from the fleet of merchant ships, naval ships and data buoys.

Source 37

6.119 Global Dimming

An observed widespread reduction in sunlight at the surface of the Earth, which varies significantly between regions. The most likely cause of global dimming is an interaction between sunlight and microscopic aerosol particles from human activities.

Source 37

6.120 Global Energy Budget

The balance between the Earth's incoming and outgoing energy. The current global climate system must adjust to rising greenhouse gas levels and, in the very long term, the Earth must get rid of energy at the same rate at which it receives energy from the sun.

Source 37

6.121 Global Environment Facility (GEF)

The GEF is an independent financial organization that provides grants to developing countries for projects that benefit the global environment and promote sustainable livelihoods in local communities. The Parties to the Convention assign operation of the financial mechanism to the GEF on an on-going basis, subject to review every four years. The financial mechanism is accountable to the COP.

Source 38

6.122 Global Warming

The steady rise in global average temperature in recent decades, which experts believe is largely caused by man-made greenhouse gas emissions. The Global Warming Potential (GWP) is an index that represents the combined effect of differing times of the greenhouse gases that remain in the atmosphere, and their relative effectiveness in absorbing outgoing infrared radiation.

Source 38

6.123 Global Ocean Observing System (GOOS)

Global Ocean Observing System.

Source 38

6.124 Green Bin

A wheelie bin used in certain local authorities to collect dry cardboard, paper, tins and other recyclable waste, including certain plastics.

Source 56

6.125 Greenhouse Effect

The warming of the Earth's atmosphere caused by increasing levels of gases, such as water vapour and carbon dioxide. These gases absorb radiation emitted naturally from the ground, so slowing down the loss of energy from Earth. Gases such as carbon dioxide and methane, which tend to trap heat radiating from the Earth's surface, are called Greenhouse Gases. Other GHGs include Hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF6).

Natural greenhouse effect is the natural level of greenhouse gases in our atmosphere, which keeps the planet about 30C warmer than it would otherwise be - essential for life as we know it.

Source 56

6.126 Ground Water

Water that collects or flows underground in the small spaces in soil and rock. It might be a source of water for springs and wells and then used for drinking water.

Source 56

6.127 Gulf Stream/North Atlantic Drift

The Gulf Stream is a warm ocean current originating near the Caribbean and the Gulf of Mexico which follows the east coast of the USA before turning into the North Atlantic Drift towards north west Europe. This combined system transports heat from

low to high latitudes, keeping north west European winter temperatures higher than they would otherwise be.

Source 36

6.128 Habitat

The area occupied by a community or species (group of animals or plants), such as a forest floor, desert or sea shore.

Source 56

6.129 Hazardous Waste

Waste that poses a risk to human health or the environment and needs to be handled and disposed of carefully. Examples include oil-based paints, car batteries, weed killers, bleach, waste and electrical and electronic devices.

Source 56

6.130 Hockey Stick

The name given to a graph published in 1998 plotting the average temperature in the Northern Hemisphere over the last 1,000 years. The line remains roughly flat until the last 100 years, when it bends sharply upwards. The graph has been cited as evidence to support the idea that global warming is a man-made phenomenon, but some scientists have challenged the data and methodology used to estimate historical temperatures.

Source 37

6.131 Hot Air

Refers to the concern that some governments will be able to meet their targets for greenhouse-gas emissions under the Kyoto Protocol with minimal effort and could then flood the market with emissions credits.

Source 38

6.132 Independent Assessment Report (IAR)

Independent Assessment Report (IAR) is the output of an independent assessment of each Annex I Party's International Transaction Log, which in turn is part of the Party's reporting requirements to the UNFCCC. IAR is forwarded to expert review teams for consideration as part of the review of national registries under Article 8 of the Kyoto Protocol.

Source 38

6.133 Initial Environment Examination (IEE)

"Initial environmental examination" means a preliminary environmental review of the reasonably foreseeable qualitative and quantitative impacts on the environment of a proposed project to determine whether it is likely to cause an adverse environmental effect for requiring preparation of an environmental impact assessment.

Source 89

6.134 International Consultation and Analysis (ICA)

International Consultation and Analysis (ICA) is a form of review, currently being negotiated and designed in the UNFCCC intergovernmental process.

Source 38

6.135 International Civil Aviation Organization (ICAO)

International Civil Aviation Organization.

Source 38

6.136 International Climate Change Partnership (ICCP)

International Climate Change Partnership (ICCP) is a global coalition of companies and trade associations committed to constructive participation in international policy making on Environment.

Source 38

- 6.137 International Council of Local Environmental Initiatives (ICLEI)**
International Council of Local Environmental Initiatives. Source 38
- 6.138 International Energy Agency (IEA)**
International Energy Agency. Source 38
- 6.139 Intergovernmental Organization (IGO)**
Intergovernmental Organization Source 38
- 6.140 International Maritime Organization**
International Maritime Organization. Source 38
- 6.141 Implementation**
Actions (legislation or regulations, judicial decrees, or other actions) that governments take to translate international accords into domestic law and policy. Source 38
- 6.142 Incinerator**
A furnace that is designed to burn waste at very high temperatures under controlled conditions and is licensed by national regulatory authorities. Most modern and efficient incinerator generate heat and energy from burning waste. Source 56
- 6.143 Intended Nationally Determined Contributions (INDC)**
According to Article 4 paragraph 2 of the Paris Agreement, each Party shall prepare, communicate and maintain successive Intended Nationally Determined Contributions (INDCs) that it intends to achieve. Source 38
- 6.144 In-Depth Review (IDR)**
A process by which an Annex I Party's implementation of the Convention and/or the Kyoto Protocol is technically assessed by an international team of experts. Source 38
- 6.145 INF (Information) Document**
Denotes an Information document. These documents are not translated and are available in the original language of issue. Source 38
- 6.146 Informal Contact Group**
A group of delegates instructed by the President or a Chair to meet in private to discuss a specific matter in an effort to consolidate different views, reach a compromise, and produce an agreed proposal, often in the form of a written text. Source 38
- 6.147 Insulation**
In this guide, material such as foam or glass wool that is used in homes and other buildings to prevent heat loss, reduce noise and improve comfort. Source 56
- 6.148 Intergovernmental Panel on Environment (IPCC)**
Established in 1988 by the World Meteorological Organization and the UN Environment Programme, the IPCC surveys world-wide scientific and technical literature and publishes assessment reports that are widely recognized as the most

credible existing sources of information on Environment. However, it does not carry out its own research.

Source 38

6.149 Intergovernmental Oceanographic Commission (IOC)

Intergovernmental Oceanographic Commission.

Source 38

6.150 ISO

International Standards Organization.

Source 38

6.151 IUCN

International Union for Conservation of Nature.

Source 38

6.152 Joint implementation (JI)

A mechanism under the Kyoto Protocol through which a developed country can receive "emission reduction units" when it helps to finance projects that reduce net greenhouse-gas emissions in another developed country. An Annex I Party must meet specific eligibility requirements to participate in joint implementation.

Source 38

6.153 Joint Implementation Supervisory Committee (JISC)

The Joint Implementation Supervisory Committee (JISC), under the authority and guidance of the CMP, inter alia, supervises the verification procedure for Joint Implementation projects.

Source 38

6.154 Joint Liaison Group (JLG)

Group of representatives of UNFCCC, CBD, and UNCCD Secretariats, set up to explore common activities to confront problems related to Environment, biodiversity and desertification.

Source 38

6.155 JUSSCANZ

An acronym representing non-EU industrialized countries which occasionally meet to discuss various issues related to Environment. The members are Japan, the United States, Switzerland, Canada, Australia, Norway, and New Zealand. Iceland, Mexico, and the Republic of Korea may also attend JUSSCANZ meetings.

Source 38

6.156 JWG

Joint working group.

Source 38

6.157 Kyoto Protocol

Kyoto Protocol is an international agreement signed in Japan in 1997, attached to the UN Framework Convention on Climate Change. Under this agreement, industrialised countries have created a management information system to reduce their combined greenhouse gas emissions to at least 5 percent below 1990 levels over the period 2008-2012.

Three procedures, called the Kyoto mechanisms, were established under the Kyoto Protocol to increase the flexibility and reduce the costs of making greenhouse-gas emission cuts. They are the Clean Development Mechanism, Emissions Trading and Joint Implementation.

Source 91

6.158 L. docs

In-session documents that contain draft reports and texts for adoption by the COP or its subsidiary bodies. Usually such documents are available in all six UN languages.

Source 38

6.159 Land Use, Land-Use Change, and Forestry (LULUCF)

Land use, land-use change, and forestry (LULUCF) is a greenhouse gas inventory sector that covers emissions and removals of greenhouse gases that result from direct human-induced land use, land-use change and forestry activities. A site, which is specially designed to dispose off waste and operates with a license granted by the Environmental Protection Agency (EPA), is called a Landfill. The EPA reviews licences, and with local authorities, monitors landfills around the country for emissions.

Source 38 and 56

6.160 Least Developed Countries (LDCs)

Least Developed Countries (LDCs) represent the poorest and weakest countries in the world. The current list of LDCs includes 49 countries - 33 in Africa, 15 in Asia and the Pacific, and one in Latin America.

Source 37

6.161 Leakage

That portion of cuts in greenhouse-gas emissions by developed countries -- countries trying to meet mandatory limits under the Kyoto Protocol -- that may reappear in other countries not bound by such limits. For example, multinational corporations may shift factories from developed countries to developing countries to escape restrictions on emissions.

Source 38

6.162 Least Developed Country Fund (LDCF)

The Least Development Country Fund (LDCF) is a fund established to support a work programme to assist Least Developed Country Parties to carry out, inter alia, the preparation and implementation of National Adaptation Programmes of Actions (NAPAs). The Global Environment Facility, as the entity that operates the financial mechanism of the Convention, has been entrusted to operate this fund.

Source 38

6.163 Loss and Damage

At COP 16 in Cancun in 2010, Governments established a work programme in order to consider approaches to address loss and damage associated with Environment impacts in developing countries that are particularly vulnerable to the adverse effects of Environment as part of the Cancun Adaptation Framework.

Source 38

6.164 Major Economies Forum on Energy and Climate

A forum established in 2009 by US President Barack Obama to discuss elements of the agreement that will be negotiated at Copenhagen. Its members - Australia, Brazil, Canada, China, the European Union, France, Germany, India, Indonesia, Italy, Japan, Mexico, Russia, South Africa, South Korea, the UK and the US - account for 80% of greenhouse gas emissions. The forum is a modification of the Major Economies Meeting started by the former President George Bush, which was seen by some countries as an attempt to undermine UN negotiations.

Source 37

6.165 Marrakesh Accords

Agreements reached at COP-7 which set various rules for "operating" the more complex provisions of the Kyoto Protocol. Among other things, the accords include

details for establishing a greenhouse-gas emissions trading system; implementing and monitoring the Protocol's Clean Development Mechanism; and setting up and operating three funds to support efforts to adapt to Environment.

Source 38

6.166 Mechanical Biological Treatment (MBT)

Mechanical Biological Treatment (MBT) is a way of sorting and treating waste. The waste is first sorted mechanically into materials that can and cannot be recycled, and then any waste that can be recycled is then broken down biologically, often through composting, while the rest is usually sent to landfill.

Source 56

6.167 Meeting

A formal gathering that occurs during a "session." Each session of the COP, for example, is divided into a number of meetings.

Source 38

6.168 Methane

Methane is the second most important man-made greenhouse gas. Sources include both the natural world (wetlands, termites, wildfires) and human activity (agriculture, waste dumps, leaks from coal mining).

Source 37

6.169 Montreal Protocol

An international protocol adopted in Montreal in 1989 controlling the production and use of stratospheric ozone depleting substances (ODS).

Source 131

6.170 MRV

Measurable, Reportable and Verifiable (MRV) is a process/concept that potentially supports greater transparency in the Environment regime.

Source 38

6.171 Mulch

Leaves, straw or compost, used to cover growing plants to protect them from the wind or cold.

Source 56

6.172 Municipal Waste

Waste produced in urban areas, mainly made up of household waste but also some small commercial waste that is similar to household waste.

Source 56

6.173 N₂O

Nitrous oxide.

Source 38

6.174 National Adaptation Programmes of Action (NAPAs)

Documents prepared by least developed countries (LDCs) identifying urgent and immediate needs for adapting to Environment.

Source 38

6.175 Nationally Appropriate Mitigation Actions (NAMAs)

At COP 16 in Cancun in 2010, governments decided to set up a registry to record nationally appropriate mitigation actions seeking international support, to facilitate the matching of finance, technology and capacity-building support with these actions, and to recognize other NAMAs.

Source 38

- 6.176 National Parks and Wildlife Service (NPWS)**
National Parks and Wildlife Service (NPWS) works under the Department of the Environment, Heritage and Local Government, to manage and maintain State-owned national parks and nature reserves and protect and preserve Ireland's native animals and plants.
Source 56
- 6.177 National Spatial Strategy (NSS)**
National Spatial Strategy (NSS) is the Government's 20-year plan to balance population growth and social and economic development between different regions in Ireland. By matching where people work more closely to where they live, the strategy aims to improve people's quality of life and sense of community, enhance local investment and create a better environment.
Source 56
- 6.178 Noise Pollution**
Noises that disturb the environment and people's ability to enjoy it. For example, continually sounding house alarms, loud music, air conditioning or other electrical units and aircraft or motor engines.
Source 56
- 6.179 Non-Annex I Countries**
The group of developing countries that have signed and ratified the Kyoto Protocol. They do not have binding emission reduction targets.
Source 37
- 6.180 Non-Annex I Parties**
Refers to countries that have ratified or acceded to the United Nations Framework Convention on Environment that are not included in Annex I of the Convention.
Source 38
- 6.181 Non-Governmental Organizations (NGOs)**
Organizations that are not part of a governmental structure. They include environmental groups, research institutions, business groups, and associations of urban and local governments. Many NGOs attend climate talks as observers. To be accredited to attend meetings under the Convention, NGOs must be non-profit.
Source 38
- 6.182 No-Regrets Options**
Technology for reducing greenhouse-gas emissions whose other benefits (in terms of efficiency or reduced energy costs) are so extensive that the investment is worth it for those reasons alone. For example, combined-cycle gas turbines -- in which the heat from the burning fuel drives steam turbines while the thermal expansion of the exhaust gases drives gas turbines -- may boost the efficiency of electricity generating plants by 70 per cent.
Source 38
- 6.183 Noxious Gases**
Poisonous gases that can harm people and the environment. Some gases have a strong smell, for example sulphur dioxide and methane, while others, such as carbon monoxide, do not have any smell at all.
Source 92
- 6.184 Observers**
Agencies, Non-Governmental Organizations (NGOs), and Governments not Parties to the Convention which are permitted to attend, but not vote, at meetings of the COP, the CMP and the subsidiary bodies. Observers may include the United Nations and its specialized agencies; other intergovernmental organizations such as the International Atomic Energy Agency (IAEA); and accredited NGOs.
Source 38

6.185 Ocean Acidification

The ocean absorbs approximately one-fourth of man-made CO₂ from the atmosphere, which helps to reduce adverse Environment effects. However, when the CO₂ dissolves in seawater, carbonic acid is formed, and the process is called ocean acidification. Carbon emissions in the industrial era have already lowered the pH of seawater by 0.1.

Source 37

6.186 OECD

Organisation for Economic Cooperation and Development.

Source 38

6.187 Oil Spill

The harmful release of oil into the environment, usually through water, which is very difficult to clean up and often kills birds, fish and other wildlife.

Source 56

6.188 OPEC

Organization of Petroleum Exporting Countries.

Source 38

6.189 Organic

Any term pertaining to living, or once-living things is called organic. Plants and animals that are grown or reared without the use of synthetic fertilisers, pesticides or hormones are known as organic food.

Any living thing, from bacteria and fungi through to insects, plants, animals and humans is known as an organism.

Source 56

6.190 Ozone Layer

Ozone is a molecule, which is in the upper atmosphere, filters potentially damaging ultraviolet light from reaching the earth's surface. These molecules form a thin protective layer of gas 10 to 50km above the Earth called the Ozone Layer. High UV levels can lead to skin cancer and cataracts and affect the growth of plants.

Source 56

6.191 Paleoclimate

It is the climate prior to the development of climate measuring instruments, details of which are acquired from so-called proxy data, e.g. from ice sheets, tree rings, sediment, and rocks.

Source 36

6.192 Particulate Matter

Fine solid or liquid particles that pollute the air and are added to the atmosphere by natural and man-made processes at the Earth's surface. Examples of particulate matter include dust, smoke, soot, pollen and soil particles.

Source 56

6.193 Party

A state (or regional economic integration organization such as the European Union) that agrees to be bound by a treaty and for which the treaty has entered into force.

Source 38

6.194 Pay by Weight

A system in which the amount you pay for bin collections depends on the amount of waste you throw away. The more waste you reduce, reuse, recycle or compost, the less you pay for waste disposal.

Source 56

6.195 Permits

In the context of waste, certificates or other documents granted by local authorities to private companies to collect and manage waste or to operate waste management facilities such as recycling centres.

Source 56

6.196 Pesticides

A general term for any chemicals that are used to kill weeds, fungi, insects or other pests.

Source 56

6.197 Plastic Bag Levy

An environmental tax that customers must pay when they accept a plastic or laminated bag from a retailer. There is no tax on small bags, such as those for fresh meat or loose fruit and vegetables. Money raised from the tax is put into a special fund that is used to protect the environment.

Source 56

6.198 Plenary

A formal meeting of the entire COP, CMP or one of the subsidiary bodies. Formal decisions or conclusions may only be taken during plenary sessions.

Source 38

6.199 Policies and Measures (PAMs)

A frequently used phrase -- sometimes abbreviated as PAMs -- referring to the steps taken or to be taken by countries to reduce greenhouse-gas emissions under the UNFCCC and the Kyoto Protocol. Some possible policies and measures are listed in the Protocol and could offer opportunities for intergovernmental cooperation.

Source 38

6.200 Post-Consumer Waste

Waste collected after a consumer has disposed off it. For example, sweet wrappers or packaging from small electronic goods such as mobile phones or MP3 players.

Source 56

6.201 ppm (350/450)

An abbreviation for parts per million, usually used as short for ppmv (parts per million by volume). The Intergovernmental Panel on Environment (IPCC) suggested in 2007 that the world should aim to stabilise greenhouse gas levels at 450 ppm CO₂ equivalent in order to avert environmental hazards. Some scientists, and many of the countries most vulnerable to Environment, argue that the safe upper limit is 350ppm. Current levels of CO₂ only are about 380ppm.

Source 37

6.202 Radiation

A form of energy that is transmitted in waves, rays or particles from a natural source, such as the sun and the ground, or an artificial source, such as an x-ray machine. There are two types of radiation, ionising (UV rays, radon gas and X-rays) and non-ionizing (visible light, radio waves and microwaves). A material that is exposed to radiation is called a radioactive material. A common example is Radon, which is a radioactive gas emitted from soils and rock.

Source 93

6.203 Ratification

Formal approval, often by a Parliament or other national legislature, of a convention, protocol, or treaty, enabling a country to become a Party. Ratification is a separate process that occurs after a country has signed an agreement.

Source 38

6.204 Recycle

To break waste items down into their raw materials, which are then used to re-make the original item or make new items.

Source 56

6.205 Reducing Emissions from Deforestation and Forest Degradation (REDD)

Reducing Emissions from Deforestation and Forest Degradation (REDD) is a concept that provides developing countries a financial incentive to preserve forests.

Source 37 and 38

6.206 Reforestation

Replanting of forests on lands that have previously contained forests but that have been converted to some other use.

Source 38

6.207 REG Document

Regular documents have a serial number following the year. They are translated into all six official languages of the United Nations.

Source 38

6.208 Regional Groups

Alliances of countries, in most cases sharing the same geographic region, which meet privately to discuss issues and nominate bureau members and other officials for activities under the Convention. The five regional groups are Africa, Asia, Central and Eastern Europe (CEE), Latin America and the Caribbean (GRULAC), and the Western Europe and Others Group (WEOG).

Source 38

6.209 Registries, Registry Systems

Electronic databases that tracks and records all transactions under the Kyoto Protocol's greenhouse-gas emissions trading system (the "carbon market") and under mechanisms such as the Clean Development Mechanism. "Registry" may also refer to current discussions on a system for inscribing nationally appropriate mitigation actions.

Source 38

6.210 Removal Unit (RMU)

A Kyoto Protocol unit equal to 1 metric tonne of carbon dioxide equivalent. RMUs are generated in Annex I Parties by LULUCF activities that absorb carbon dioxide.

Source 38

6.211 Renewable Energy

Renewable energy is energy created from sources that can be replenished in a short period of time. The five renewable sources used most often are: biomass (such as wood and biogas), the movement of water, geothermal (heat from within the earth), wind, and solar. A resource that can be re-used without reduction of supply is called a renewable source (e.g. wind, sun).

Source 37

6.212 Research and Systematic Observation

An obligation of Parties to the Environment Convention, that are called upon to promote and cooperate in research and systematic observation of the climate system, and called upon to aid developing countries to do so.

Source 38

6.213 Reservation

An exception or concern noted for the record by a Party in the course of accepting a decision of the COP or the CMP. No reservations are allowed to the Convention itself, or to the Protocol.

Source 38

6.214 Reservoirs

A component or components of the climate system where a greenhouse gas or a precursor of a greenhouse gas is stored. Trees are "reservoirs" for carbon dioxide.

Source 38

6.215 Resolution

Directives that guide the work of the COP or the CMP-- opinions rather than permanent legal acts. Unlike decisions, resolutions do not generally become part of the formal body of legislation enacted by the COP or the CMP.

Source 38

6.216 Reuse

To use an item more than once for the same purpose, which helps save money, time, energy and resources.

Source 56

6.217 Review of Commitments

Regular scrutiny by Convention Parties of the adequacy of the treaty's Article 4.2 (a) and (b) outlining developed country commitments to limit greenhouse-gas eManagement Information Systems. The first review took place at COP-1 and led to a finding that progress was not "adequate" -- and so to negotiations that led to the Kyoto Protocol, which has more stringent commitments for developed countries.

Source 38

6.218 Rio Conventions

Three environmental conventions, two of which were adopted at the 1992 "Earth Summit" in Rio de Janeiro: the United Nations Framework Convention on Environment (UNFCCC), and the Convention on Biodiversity (CBD), while the third, the United Nations Convention to Combat Desertification (UNCCD), was adopted in 1994. The issues addressed by the three treaties are related -- in particular, Environment can have adverse effects on desertification and biodiversity -- and through a Joint Liaison Group, the secretariats of the three conventions take steps to coordinate activities to achieve common progress.

Source 38

6.219 River Basin

The portion of land drained by a river and the streams that flow into it. The quality of a river basin affects the quality of water, so efforts to protect and improve water quality must often include plans for managing river basins.

Source 56

6.220 Roster of Experts

Experts nominated by Parties to the Environment Convention to aid the Secretariat in work related to review of national reports of Annex I Parties, preparation of reports on adaptation technology, the transfer of technology to developing countries, and the development of know-how on mitigating and adapting to Environment.

Source 38

6.221 Rules of Procedure

The parliamentary rules that govern the procedures of the COP, the CMP and the subsidiary bodies, covering such matters as decision-making and participation. The COP has not yet formally adopted rules of procedure, but all except one (on voting) are currently being "applied." As such, they are commonly referred to as the "draft rules of procedure being applied".

Source 38

6.222 Second Assessment Report (SAR)

An extensive review of worldwide research on Environment compiled by the IPCC and published in 1995. Some 2,000 scientists and experts participated. The report is also

known as Environment 1995. The SAR concluded that "the balance of evidence suggests that there is a discernible human influence on global climate." It also said "no-regrets options" and other cost-effective strategies exist for combating Environment.

Source 38

6.223 Sewage

Liquid wastes from communities, which may be a mixture of domestic effluent from homes and liquid waste from industry.

Source 56

6.224 SF6

Sulphur hexafluoride, one of many greenhouse gases.

Source 38

6.225 Sink

Any process, activity or mechanism which removes a greenhouse gas, an aerosol or a precursor of a greenhouse gas from the atmosphere. Forests and other vegetation are considered sinks because they remove carbon dioxide through photosynthesis.

Source 38

6.226 Smog

Air pollution consisting of smoke and fog, which occurs in large urban and industrial areas and is mainly caused by the action of sunlight on burned fuels, mostly from car exhausts. Smog can cause eye irritations and breathing problems and damage plant life.

Source 56

6.227 Smokeless Fuel

Solid fuel, such as charcoal, that does not release smoke when it is burned.

Source 56

6.228 Solar Panel

A panel fixed to the roof of a building that uses special cells to collect energy from the sun and convert it to electricity to heat the building and/or power the lights, appliances or equipment.

Source 56

6.229 Special Climate Change Fund (SCCF)

The Special Climate Change Fund (SCCF) was established to finance projects relating to adaptation; technology transfer and capacity building; energy, transport, industry, agriculture, forestry and waste management; and economic diversification. The Global Environment Facility (GEF), as the entity that operates the financial mechanism of the Convention, has been entrusted to operate this fund.

Source 38

6.230 Spill-Over Effects (also referred to as "rebound effects" or "take-back effects")

Reverberations in developing countries caused by actions taken by developed countries to cut greenhouse-gas emissions. For example, emissions reductions in developed countries could lower demand for oil and thus international oil prices, leading to more use of oil and greater emissions in developing nations, partially off-setting the original cuts.

Source 38

6.231 Square Brackets

Typographical symbols [--] placed around text under negotiation to indicate that the language enclosed is being discussed but has not yet been agreed upon.

Source 38

6.232 Standing Charges

Fixed fees that must be paid for a certain period, often a year, to continue receiving a service. Examples include standing charges for bin collections or gas supply.

Source 56

6.233 Stern Review

A report on the economics of Environment led by Lord Nicholas Stern, a former World Bank economist. It argues that the cost of dealing with the consequences of Environment in the future would be higher than taking action to mitigate the problem now.

Source 37

6.234 Subsidiary Body

Two permanent subsidiary bodies are created by the COP: the Subsidiary Body for Implementation (SBI) and the Subsidiary Body for Scientific and Technological Advice (SBSTA). Two major temporary bodies that exist currently are the Ad Hoc Working Group on Further Commitments for Annex I Parties under the Kyoto Protocol (AWG-KP), established at COP 11 in Montreal, and the Ad Hoc Working Group on Long-term Cooperative Action under the Convention (AWG-LCA), established at COP 13 in Bali. Additional subsidiary bodies may be established as needed. The body responsible for policy and implementation issues is the Subsidiary Body for Implementation (SBI), and the body that serves as a link between information and assessments provided by expert sources and the COP is called the Subsidiary Body for Scientific and Technological Advice (SBSTA).

Source 38

6.235 Surface Water

Water that is collected on the ground or in a stream, river, lake, wetland or ocean.

Source 56

6.236 Sustainable Development

Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Source 38

6.237 Sustainable Tourism

A form of tourism that meets the needs of current tourists and host communities while protecting and enhancing tourism for the future by balancing economic and social needs with respect for different cultures and the environment.

Source 56

6.238 Technology Transfer

The process whereby technological advances are shared between different countries. Developed countries could, for example, share up-to-date renewable energy technologies with developing countries, in an effort to lower global greenhouse gas emissions.

Source 37

6.239 Thermodynamics

A branch of Physics and of Chemistry that studies the effects of changes in temperature, pressure, and volume on physical systems.

Source 36

6.240 Thermohaline Circulation (THC)

The world's large-scale ocean circulation driven by differences in temperature and salinity of the water masses.

Source 36

6.241 Third Assessment Report (TAR)

The third extensive review of global scientific research on Environment, published by the IPCC in 2001. Among other things, the report stated that "The Earth's climate system has demonstrably changed on both global and regional scales since the pre-industrial era, with some of these changes attributable to human activities. There is new and stronger evidence that most of the warming observed over the last 50 years is attributable to human activities."

Source 38

6.242 Tidy Towns

An annual competition run by the Department for the Environment, Heritage and Local Government to reward large and small towns around the country for their efforts to maintain and improve their area. Towns can choose whether to take part and are given marks under a number of headings, such as landscaping, litter control, roads and footpaths, wildlife and natural amenities and residential areas.

Source 56

6.243 Tipping Point

A tipping point is a threshold for change, which, when reached, results in a process that is difficult to reverse. Scientists say it is urgent that policy makers halve global carbon dioxide emissions over the next 50 years or risk triggering changes that could be irreversible.

Source 37

6.244 Toxic

Poisonous or harmful to the body (ecotoxic relates to damage to the environment). Substances that are toxic are called toxins.

Source 56

6.245 Track-Two JI

One of two approaches for verifying emission reductions or removals under joint implementation, whereby each JI project is subject to verification procedures established under the supervision of the Joint Implementation Supervisory Committee. Track two procedures require that each project is reviewed by an accredited independent entity.

Source 38

6.246 Traffic Calming, Traffic Management

Policies, rules or actions by a local authority designed to reduce traffic speed or limit the amount of traffic in an area at certain times of day.

Source 56

6.247 Trust Funds

Funds earmarked for specific programmes within the UN system.

Source 38

6.248 TT:CLEAR

Technology Transfer Information Clearing House.

Source 38

6.249 Twenty-Twenty-Twenty (20-20-20)

This refers to a pledge by the European Union to reach three targets by 2020: (a) a 20% reduction in greenhouse gas emissions from 1990 levels; (b) an increase in the use of renewable energy to 20% of all energy consumed; and (c) a 20% increase in energy efficiency.

Source 37

- 6.250 Umbrella Group**
A loose coalition of non-European Union developed countries formed following the adoption of the Kyoto Protocol. The informal list usually includes Australia, Canada, Iceland, Japan, New Zealand, Norway, the Russian Federation, Ukraine and United States.
Source 38
- 6.251 UN Framework Convention on Climate Change**
An international treaty joined by 192 countries that has the goal of preventing 'dangerous' human interference with the climate system and sets general rules for tackling climate change.
Source 56
- 6.252 UNCCD**
United Nations Convention to Combat Desertification.
Source 38
- 6.253 UNCED**
United Nations Conference on Environment and Development.
Source 38
- 6.254 Uncertainty**
The degree to which a value is unknown. In the context of Environment, uncertainty arises from imperfect understanding of the physics of the atmosphere; imperfect representation of the real climate in climate models owing to limited computer power and unknown future greenhouse gas emissions.
Source 36
- 6.255 UNCTAD**
United Nations Conference on Trade and Development.
Source 38
- 6.256 UNDP**
United Nations Development Programme.
Source 38
- 6.257 UNECE**
United Nations Economic Commission for Europe.
Source 38
- 6.258 UNEP**
United Nations Environment Programme.
Source 38
- 6.259 UNESCO World Heritage Site**
A natural or man-made site that has outstanding universal value and meets at least one of 10 conditions decided by the United Nations Educational, Scientific and Cultural Organisation (UNESCO).
Source 56
- 6.260 UNIDO**
United Nations Industrial Development Organization.
Source 38
- 6.261 Urbanization**
The loss removal of the rural characteristics of a town or area, a process associated with the development of civilization and technology.
Source 36

6.262 Ventilation

In this guide, the movement of air between the inside and outside of a building usually through windows, doors and air vents built into the building's walls or ceilings.

Source 56

6.263 Voluntary Commitments

A draft article considered during the negotiation of the Kyoto Protocol that would have permitted developing countries to voluntarily adhere to legally binding emissions targets. The proposed language was dropped in the final phase of the negotiations. The issue remains important for some delegations and continues to be discussed, currently in the context of the Bali Action Plan, in terms of what constitutes "voluntary".

Source 38

6.264 Waste Management

The management of waste collection, handling, processing, storage and transport from where it is produced to where it is finally disposed. Waste prevention involves reducing the amount of waste we produce and minimizing the potential harm to human health or environment.

Source 56

6.265 WCC

World Climate Conference.

Source 38

6.266 Weather

The state of the atmosphere with regard to temperature, cloudiness, rainfall, wind and other meteorological conditions. It is not the same as climate, which is the average weather over a much longer period.

Source 37

6.267 Waste Electrical and Electronic Equipment (WEEE)

Waste Electrical and Electronic Equipment (WEEE) are unwanted devices with a plug or battery – from a remote control or digital camera to a vacuum cleaner or fridge freezer. These devices must be disposed of carefully to avoid damage to the environment.

Source 56

6.268 WEOG

Western European and Others Group (United Nations regional group).

Source 38

6.269 WHO

World Health Organization.

Source 38

6.270 Wind Energy

Energy harnessed from the wind at wind farms and converted to power. The engines or machines mounted on a tower, that capture the force of the wind and convert it into electricity are called wind turbines.

Source 56

6.271 WMO

World Meteorological Organization.

Source 38

6.272 WSSD

World Summit on Sustainable Development

Source 38

- 6.273** **WTO**
World Trade Organization. **Source 38**
- 6.274** **YOUNGO**
Youth non-governmental organisation **Source 38**
- 6.275** **Zero Emissions**
An engine, motor or other energy source that does not produce any gas or release any harmful gases directly into the environment. **Source 56**

GENDER

7.00 Accountability

Obligation to demonstrate that work has been conducted in compliance with agreed rules and standards or to report fairly and accurately on performance results vis a vis mandated roles and/or plans. If there are gender specifications then organizations are obliged to comply by them.

Source 3

7.01 Advocacy

The deliberate and strategic use of information—initiated by individuals or groups of individuals—to bring about change. Advocacy work includes employing strategies to make sure that all genders get to influence decision making and policy making. There is advocacy of women issues through changing attitudes, power relations, social relations and institutional functioning to improve the situation for groups of individuals who are marginalized in society.

Source 4

7.02 Affected

People who are affected are those who have either directly or indirectly incurred damages as a result of a hazardous event.

Directly affected are those who have suffered injury, illness or other health effects; who were evacuated, displaced, relocated or have suffered direct damage to their livelihoods, economic, physical, social, cultural and environmental assets.

Indirectly affected are people who have suffered consequences, other than or in addition to direct effects, over time, due to disruption or changes in economy, critical infrastructure, basic services, commerce or work, or social, health and psychological consequences.

Disasters affect men and women differently even if the context remains the same. People experience short-term or long-term consequences to their lives, livelihoods or health and to their economic, physical, social, cultural and environmental assets and women and men are deprived of the essentials differently.

Source 5

7.03 Assumptions

Hypotheses about factors or risks which could affect the progress or success of a development intervention be it a positive or a negative effect. While applying a gender sensitive lense, we assume it as a given that both men and women are facing different kinds of difficulties apart from the problem that affects the community as a whole.

Source 6

7.04 Base-line Study

An analysis describing the situation prior to a development intervention, against which progress can be assessed or comparisons made.

If an intervention is being made for a special group of people for example the women, then a comparative analysis of the situation prior and post intervention can be analyzed.

Source 3

7.05 Benchmark

Reference point or standard against which performance or achievements can be assessed. A benchmark is set in a disaster for example of rehabilitating a particular number of women. This is a gender sensitive benchmark and is inclusive.

Source 3

7.06 Beneficiaries

Beneficiaries comprise of the individuals, groups, or organizations, whether targeted or not, that benefit, directly or indirectly, from the development intervention. If some groups remain neglected, the target beneficiaries can be decided prior to the start of work.

Source 76

7.07 Contingency Planning

A management process that analyses disaster risks and establishes arrangements in advance to enable timely, effective and appropriate responses. Contingency planning results in organized and coordinated courses of action with clearly identified institutional roles and resources, information processes and operational arrangements for specific actors (mostly the marginalized of the community like women) at times of need.

Source 5

7.08 Denial of Resources, Opportunities or Services

‘Denial of rightful access to economic resources/assets or livelihoods opportunities, education, health or other social services. Examples include a widow prevented from receiving an inheritance, earnings forcibly taken by an intimate partner or family member, a woman prevented from using contraceptives, a girl prevented from attending school, etc. ‘Economic abuse’ is included in this category.

Source 7

7.09 Discrimination (gender discrimination)

Any distinction, exclusion or restriction made on the basis of gender/sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment etc. irrespective of their marital status, on the basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field. Discrimination can stem from both law (de jure) or from practice (de facto).

Structural discrimination is a form of discrimination resulting from policies, despite apparently being neutral, that have disproportionately negative effects on certain societal groups .

Source 78

7.10 Do No Harm

The concept of ‘do no harm’ means that humanitarian organizations must strive to “minimize the harm they may inadvertently be doing by being present and providing assistance.” Such unintended negative consequences may be wide-ranging and extremely complex. A problem may be provision of relief goods only to males or goods catering to men’s needs only and not women specific.

Source 8

7.11 Domestic Violence (DV)/ Intimate Partner Violence (IPV)

‘Domestic violence’ is a term used to describe violence that takes place within the home or family between intimate partners as well as between other family members.

‘Intimate partner violence’ applies specifically to violence occurring between intimate partners (married, cohabiting, boyfriend/girlfriend or other close relationships), and is defined by WHO as behavior by an intimate partner or ex-partner that causes physical, sexual or psychological harm, including physical aggression, sexual coercion, psychological abuse and controlling behaviours. An often ignored subset of such violence that weaker gender faces is denial of resources, opportunities or services.

Source 9

7.12 Drought

Climate change is responsible for higher rainfall variability, leading to droughts. Drought can have major impacts on gender relations, as the lines between typically male and female work blur (e.g. water might need to be fetched at night, so men will do this typically female job). There is evidence that as the capacity of households to cope with drought declines, domestic tensions rise as men see themselves to be failing to meet the responsibility of providing for the family. Since drought is a major cause of death of draught animals, which provide a large part of farm labor, their labor has to be substituted by human labor, which often comes from already overburdened rural women.

Source 10

7.13 Early Warning System

An integrated system of hazard monitoring, forecasting and prediction, disaster risk assessment, communication and preparedness activities systems and processes that enables individuals, communities, governments, businesses and others to take timely action to reduce disaster risks in advance of hazardous events.

Effective “end-to-end” and “people-centered” early warning systems should make sure that they are inclusive and sensitive to the needs of different genders. They make sure that communication is effective and does not exclude any group.

Source 5

7.14 Economic Abuse

Causing or attempting to cause an individual to become financially dependent on another person, by obstructing her or his access to, or control over, resources and/or independent economic activity. For example, structurally lower salaries are offered to women in many organizations.

Source 87

7.15 Fiscal Policy

Fiscal policy refers to the tweaking of tax rates and government spending in response to government announced budgets. If tax rate is being increased and the government spending decreased, spending usually tends to be cut first in the social sector (education, child care, elderly care, health care). This leads to an increase in women’s unpaid care work and makes the combining of paid and unpaid work even more difficult. To tackle inequalities between rich and poor and between women and men, progressive tax policies are needed.

Source 11

7.16 Gender

Gender refers to the roles, behaviors, activities, and attributes that a given society at a given time considers appropriate for men or women in a given context. In addition, gender also refers to the relations amongst women and amongst men. These attributes, opportunities and relationships are socially constructed and are learned through socialization processes. They are context, time-specific and changeable.

Gender inequality in most societies refers to the differences and inequalities between women and men in responsibilities assigned, activities undertaken, access to and control over resources, as well as decision-making opportunities. Gender is part of the broader socio-cultural context, as are other important criteria for socio-cultural analysis including class, race, poverty level, ethnic group, sexual orientation, age, etc.

Source 11

7.17 Gender Action Plan (GAP)

The GAP serves as a roadmap for supporting the achievement of gender equality goals within a specified timeframe and required resources. It serves to reinforce the commitments to gender found in the organization’s periodic strategic plans. The document specifies intentions to promote gender equality across all of the organization’s work different levels, in alignment with the Gender and Development Plan (GADP).

Source 11

7.18 Gender Analysis

Gender analysis is a critical examination of how differences in gender roles, activities, needs, opportunities and rights affect men, women, girls and boys in certain situation or contexts. Gender analysis examines the relationships between females and males and their access to and control of resources and decision making as well as those constraints they face relative to each other. A gender analysis should be integrated into all sector assessments or situational analyses to ensure that gender-based injustices and inequalities

are not exacerbated by interventions, and that where possible, greater equality and justice in gender relations are promoted .

Source 12

7.19 **Gender and Development (GAD)**

Gender and Development (GAD) came into being as a response to the perceived shortcomings of women in development (WID) programmes. GAD centered approaches are essentially based on three preManagement Information Systemes that are the belief that power is not equal among people, the obligation that both men and women are responsible for getting rid of this disparity and the conceptual shift from “women” to “gender” to include men and boys in places where they are the ones marginalized.

Source 13

7.20 **Gender Audit**

A gender audit is essentially a “social audit”, and belongs to the category of “quality audits”. A participatory gender audit is a tool and a process based on a participatory methodology to promote organizational learning at the individual, work unit and organizational levels on how to practically and effectively mainstream gender. It considers whether internal practices and related support systems for gender mainstreaming are effective and reinforce each other and whether they are being followed.

It establishes a baseline; identifies critical gaps and challenges; and recommends ways of addressing them, suggesting possible improvements and innovations. It also documents good practices towards the achievement of gender equality.

A gender audit enhances the collective capacity of the organization to examine its activities from a gender perspective and identify strengths and weaknesses in promoting gender equality issues. It monitors and assesses the relative progress made in gender mainstreaming and helps to build organizational ownership for gender equality initiatives and sharpens organizational learning on gender.

Source 14

7.21 **Gender Balance**

This refers to equal participation of women and men in all areas of work (international and national staff at all levels, including at senior positions) and in programmes that agencies initiate or support (e.g. food distribution programmes). Achieving a balance in staffing patterns and creating a working environment that is conducive to a diverse workforce improves the overall effectiveness of our policies and programmes, and will enhance agencies’ capacity to better serve the entire population.

Source 80

7.22 **Gender-Based Constraints**

Constraints that women or men face that are a result of their gender. An example of constraints women farmers face might be not having title to their land, male dominated cooperative membership, being more tied to their homes preventing access to extension services. Constraints that are not based on gender are referred to as general constraints.

Source 81

7.23 **Gender Development Index (GDI)**

The Gender Development Index (GDI) measures gender gaps in human development achievements in three basic dimensions of human development: 1) health (measured by female and male life expectancy at birth); 2) education (measured by female and male expected years of schooling for children and female and male mean years of schooling for adults ages 25 and older); 3)Command over economic resources (measured by female and male estimated earned income).

The index uses the same methodology as in the Human Development Index (HDI). Countries are ranked based on the absolute deviation from gender parity in HDI. The GDI

reveals that gender gaps in human development are pervasive and are more obvious in developing countries.

Source 15

7.24 Gender Division of Labor

The division of labor refers to the way each society divides work among men and women, boys and girls, according to socially-established gender roles or what is considered suitable and valuable for each sex. Anyone planning a community intervention needs to know and understand the division of labor and allocation of assets on a sex-and-age disaggregated basis for every community affected by development interventions. Within the division of labor, there are several types of roles:

- 1) **Productive roles:** Activities carried out to produce goods and services either for sale, exchange, or to meet the subsistence needs of the family.
- 2) **Reproductive roles:** Activities needed to ensure the reproduction of society's labor force. This includes house work like cleaning, cooking, childbearing, rearing, and caring for family members. These tasks are done mostly by women.
- 3) **Community managing role:** Activities undertaken primarily by women at the community level, as an extension of their reproductive role, to ensure the provision and maintenance of scarce resources of collective consumption such as water, health care and education. This is voluntary unpaid work performed during "free" time.
- 4) **Community politics role:** Activities undertaken primarily by men at the community level, often within the framework of national politics. This officially-recognized leadership role may be paid directly or result in increased power or status.
- 5) **Triple role:** This refers to the fact that women tend to work longer and more fragmented days than men as they are usually involved in three different roles: reproductive, productive and community work.

Source 11

7.25 Gender Empowerment Measure (GEM)

Developed by the United Nations system in 1995, Gender Empowerment Measure (GEM) measures inequalities between men's and women's opportunities in a country. It is used in formulating and applying gender equality indicators in programmes. It provides a trends-tracking mechanism for comparison between countries, as well as for one country over time. GEM uses a three-step calculation process:

- 1) Percentages for females and males are calculated in terms of different areas like number of parliamentary seats, legislators, senior officials and managers; professional and technical positions and estimated earned income (at purchasing power parity US\$).
- 2) For each area, the pair of percentages is combined into an "Equally Distributed Equivalent Percentage (EDEP)," the mean of the two components, as a means to "reward gender equality and penalize inequality."
- 3) The GEM is the unweighted average of the three EDEPS.

Source 82

7.26 Gender Gap

The term gender gap refers to any disparity between women and men's condition or position in society. Gender gaps can be found in many areas, such as the four pillars that the World Economic Forum uses to calculate its Gender Gap Index, namely: economic participation and opportunity, educational attainment, health and survival and political empowerment.

Source 17

7.27 Gender Mainstreaming / Integrating

This is the chosen approach of the United Nations system and international community toward implementation of women's and girls' rights. A strategy to accelerate progress on women's and girls' rights and equality in relation to men and boys. Gender equality is the goal.

Gender mainstreaming is the process of assessing the implications for girls and boys and men and women of any planned action, including legislation, policies and programmes. It is a strategy for making girls' and women's, as well as boy's and men's, concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes so that girls and boys and women and men benefit equality, and inequality is not perpetuated.

Source 83

7.28 **Gender Equity**

The process of being fair to men and women, boys and girls, and importantly the equality of outcomes and results. It refers to differential treatment that is fair and positively addresses a bias or disadvantage that is due to gender roles or norms or differences between the sexes. Equity ensures that women and men and girls and boys have an equal chance, not only at the starting point, but also when reaching the finishing line. It is about the fair and just treatment of both sexes that takes into account the different needs of the men and women, cultural barriers and (past) discrimination of the specific group.

Source 11

7.29 **Gender Indicators**

Gender indicators can refer to quantitative indicators based on sex disaggregated statistical data - which provides separate measures for men and women on literacy, for example. Gender indicators can also capture qualitative changes— for example, increases in women's levels of empowerment or in attitude changes about gender equality. Measurements of gender equality might address changes in the relations between men and women, the outcomes of a particular policy, programme or activity for women and men, or changes in the status or situation of men and women, for example levels of poverty or participation.

Source 18

7.30 **Gender Marker**

The Gender Marker is a tool that codes, on a 0–2 scale, whether or not a humanitarian project is designed well enough to ensure that women/girls and men/boys will benefit equally from it or that it will advance gender equality in another way. If the project has the potential to contribute to gender equality, the marker predicts whether the results are likely to be limited or significant. In order to be effective, they must both address issues of women's and girls' empowerment and gender equality and include men and boys as partners in prevention.

Source 19

7.31 **Gender Bias**

Making decisions based on gender that result in favoring one gender over the other which often results in contexts that are favoring men and/or boys over women and/or girls.

Source 19

7.32 **Gender Blindness**

The failure to recognize that the roles and responsibilities of men/boys and women/girls are given to them in specific social, cultural, economic and political contexts and backgrounds. Projects, programmes, policies and attitudes which are gender blind do not take into account these different roles and diverse needs, maintain status quo, and will not help transform the unequal structure of gender relations and in some cases may also aid in increasing the disparity.

Source 85

7.33 **Gender-Based Violence in Emergencies (GBViE)**

In emergencies, such as conflict or natural disasters, the risk of violence, exploitation and abuse is heightened, particularly for women and girls . At the same time, national systems and community and social support networks may weaken. Women and adolescent girls

are often at particular risk of sexual violence, exploitation and abuse, forced or early marriage, denial of resources and harmful traditional practices. Men and boys may also be survivors. GBV has significant and long-lasting impacts on the health and psychological, social and economic wellbeing of survivors and their families

The Gender-based violence information management system (GBVIMS) was created to harmonize data collection on GBV in humanitarian settings, to provide a simple system for GBV project managers to collect, store and analyze their data, and to enable the safe and ethical sharing of reported GBV incident data. This assists service providers and enable actors to share data internally.

Source 20

7.34 Gender-Based Vulnerabilities (GBV)

GBV is an umbrella term for any harmful act that is perpetrated against a person's will and that is based on socially ascribed (gender) differences between females and males. The nature and extent of specific types of Gender-based vulnerabilities vary across cultures, countries and regions. Examples include sexual violence, including sexual exploitation/abuse and forced prostitution; domestic violence; trafficking; forced/early marriage; harmful traditional practices such as female genital mutilation; honor killings; and widow inheritance.

Source 12

7.35 Gender-Stereotyping

Ascribing certain attributes, characteristics and roles to people based on their gender. Gender stereotypes can be negative (i.e., women are bad drivers, men can't change diapers) and benign (i.e., women are better caregivers, men are stronger). This tends to highly limit a person's choices. Compounded gender stereotypes occur when layered with stereotypes about other characteristics of the person, such as disability, ethnicity or social status.

Source 22

7.36 Gender-Transformative Programming and Policies

Programming and policies that transform gender relations to achieve gender equity.

Source 20

7.37 Gender/Sex-Disaggregated Data

Data that is cross-classified by gender/sex, presenting information separately for men and women, boys and girls. When data is not disaggregated by gender/sex, it is more difficult to identify real and potential inequalities. Gender/sex-disaggregated data is necessary for effective gender analysis.

Source 28

7.38 Human Rights

Universal legal guarantees protecting individuals and groups against actions and omissions that interfere with fundamental freedoms, entitlements and human dignity. They are inherent to all human beings and are founded on respect for the dignity and worth of each person. Human rights are expressed, promoted and guaranteed by law, specifically through national laws, bilateral, regional and international treaties, norms and standards, customary international law, general principles of law and other sources of international law.

Human rights-based approach (HRBA) entails consciously and systematically paying attention to human rights in all aspects of programme development. The objective of the HRBA is to empower people (rights-holders) to realize their rights and strengthen the State (duty-bearers) to comply with their human rights obligations and duties.

Human Rights Accountability is the responsibility of the duty-bearer, irrespective of whether the violation is perpetrated by the government, non-state actors and/or individuals.

Source 86

7.39 Inclusion/Inclusive

It is a process by which intentional efforts are made to ensure equal opportunities for all regardless of their background, so that they achieve their full potential in life. Inclusion aims at creating conditions which enable full and active participation of every member of the society in all aspects of life, including civic, social, economic, and political activities, as well as participation in decision making process.

Source 98

7.40 Inequality

While gender inequality in some sectors has very slowly reduced over the last decades, there are other forms of inequality, which have even increased. The most obvious one is inequality between the rich and the poor, which has vastly increased under economic liberalization. Ethnicity, age, sexual orientation and health constitute other axes of inequality that need to be addressed.

Women often experience multiple forms of inequalities, as they tend to be the most marginalized group within any category. High levels of inequality are corrosive to societies, economies and the environment and urgently need to be addressed through a variety of macro- and microeconomic policies, legal provisions, as well as investment in public services and social protection.

Source 23

7.41 Migration

Migration is the movement from one place to another in search of work and income. Other reasons may include climate change, land grabbing, volatile or inexistent rural labor markets. While migration is an acceptable strategy for men, women often have to stay behind looking after children or elderly, making them more vulnerable to poverty and violence. This leads to them taking on traditionally male roles without having access to the same resources (financial, technological and social). In rural areas, women are increasingly in charge of agriculture (often called a feminization of agriculture).

If they do migrate, that is also under coercion and force as they are expected to migrate to be caregivers in other areas not migrate for upgrading their own standard of living.

Source 25

7.42 Patriarchy

Social system in which men hold the greatest power, leadership roles, privilege, moral authority and access to resources and land, including in the family. Most modern societies are patriarchies.

Source 11

7.43 Protection from Sexual Exploitation and Abuse (PSEA)

PSEA relates to certain responsibilities of international humanitarian, development and peacekeeping actors. These responsibilities include preventing incidents of sexual exploitation and abuse committed by United Nations, NGO, and inter-governmental organization (IGO) personnel against the affected population; setting up confidential reporting mechanisms; and taking safe and ethical action as quickly as possible when incidents do occur.

Source 27

7.44 Referral Pathways

A 'referral pathway' is a flexible mechanism that safely links survivors to supportive and competent services, such as medical care, mental health and psychosocial support, police assistance and legal/justice support.

Source 11

7.45 Structural Barriers/Causes

Gender inequalities in social structures, based on institutionalized conceptions of gender differences. Conceptions of masculinity and femininity, expectations of women and men,

judgments of women's and men's actions, prescribed rules about behavior of women and men – all of these, and more, create and maintain gender inequality in social structures.

Source 88

7.46 Survivor/Victim

A survivor is a person who has experienced gender-based violence. The terms 'victim' and 'survivor' can be used interchangeably. 'Victim' is a term often used in the legal and medical sectors. 'Survivor' is the term generally preferred in the psychological and social support sectors because it implies resiliency.

Source 11

7.47 Transgender

An adjective to describe people whose gender identity (see definition above) is different from the sex they were assigned at birth. Transgender is an umbrella term that describes a wide variety of cross gender behaviors and identities. Transgender women were assigned male at birth and identify as female. Transgender men were assigned female at birth and identify as male. Gender non-conforming people, in the context of this gender analysis, refers to individuals who do not identify as male or female.

Source 32

7.48 Wikigender

A global online collaborative platform linking policymakers and experts from both developed and developing countries to find solutions to advance gender equality. It provides a centralized space for knowledge exchange on key emerging issues, with a strong focus on the Sustainable Development Goals (SDGs), and in particular on SDG 5 (Achieving gender equality and empowering all women and girls

Source 34

7.49 Women and Natural Disasters

In many situations, women and girls are disproportionately affected by natural disasters. As primary caregivers who often have greater responsibilities related to household work, agriculture and food production, women may have less access to resources for recovery as well as minimal decision making power in times of disasters. They may also be required to take on new household responsibilities (for example when primary income earners have been killed or injured, or need to leave their families to find employment). If law and order break down, or social support and safety systems (such as the extended family or village groups) fail, women and girls are also at greater risk of GBV and discrimination.

Source 35

7.50 Women in Development (WID)

A Women in Development (WID) approach is based on the concept that women are marginalized in development-oriented interventions, with the result that women are often excluded from the benefits of development. Hence, the overall objective is to ensure that resources and interventions for development are used to improve the condition and position of women. The WID approach, however, does not necessarily result in changing male-female hierarchal gender relations. Rather, it intends to support women-specific practical needs, such as women's skills development for income generation. The fact that WID approaches do not analyze and address power differentials in the relationship between women and men is seen as a major shortcoming of this approach. WID oriented programmes are often contrasted to Gender and Development (GAD)-oriented programmes.

Source 90

SOCIAL SAFEGUARDS

- 8.00 Acquisition**
Transfer of ownership of private land on the name of Company or government department name under Land Acquisition Act 1894.
Source 59
- 8.01 Adequate**
In case of project started, adequate is anything that is enough to satisfy a need or meet a requirement as it may arise.
Source 59
- 8.02 Affected Area**
Directly affected areas are the lands and settlements physically damaged due to construction of infrastructure and inundation after reservoir impounding.
It is also called Impact area as it is the area which is directly affected by project activities.
Indirectly affected area are the lands, settlements and infrastructure, though not lying within the impact area to be affected by the project construction / operation activities, which could be affected in the form of: social disturbance; denial of public amenities; and disruption of access and communication linkages.
A project affected area is the associated area affected by project interventions.
Source 59
- 8.03 Affectees**
People or community in confluence of project execution. This confluence may be positive or negative. People may be affected by land, house or any other assets.
Direct Affectees are the people or communities impacted directly by the project in positive or negative way. Whereas, indirect affectees are people or communities not affected by direct intervention or civil work of the project instead be impacted indirectly due to the intervention.
Source 101
- 8.04 Affected Household**
A household affected by the project related changes in use of land, water, natural resources, or income losses.
Source 58
- 8.05 Agriculture Land**
The land under cultivation or may be cultivated with available resources and in regular use of cultivation.
Source 12
- 8.06 Appropriate**
Suitable for identified needs or requirements.
Source 59
- 8.07 Area under Permanent Pastures and Grazing Lands**
Most of this type land is owned by the village 'Panchayat' or the Government, communal land. Only a small proportion of this land is privately owned. The land owned by the village panchayat comes under 'Common Property Resources'.
Source 124
- 8.08 Assessment**
Fixation of prices of land and land-based assets as per define mechanism of Land Acquisition Act 1894.
Source 102

- 8.09 Barren or Wastelands**
The land which may be classified as a wasteland such as barren hilly terrains, desert lands, ravines, etc. normally cannot be brought under cultivation with the available technology. It is also called as Namumkin Pathar Pahar.
Source 124
- 8.10 Baseline**
A set of pre project conditions used as a basis for project.
Source 59
- 8.11 Beneficiary**
People or communities living in or around the project area, getting the benefits of the project directly or indirectly.
Source 104
- 8.12 Collector**
The collector of a District includes any officer specially appointed by the Board of Revenue or ComManagement Information Systemsioner to perform the functions of the revenue collector of a District and is a system being followed since the time of British Raj.
Source 54
- 8.13 Community**
A group of individuals broader than the household, who identify themselves as a common unit due to recognized tribal social, religious, economic and traditional ties or a shared locality.
Source 59
- 8.14 Company**
According to the Company's Act, 2017, a company means an organization formed and registered under this Act or the company law.
Source 105
- 8.15 Compensation**
Payment in cash/voucher or kind to which the affected people are entitled to in order to replace the lost asset, resource or income.
Source 59
- 8.16 Communal Land/Property**
Land or property as collective asset of a community or tribe. Whole tribe or community has rights of owner.
Source 56
- 8.17 Consent of Affected Indigenous Peoples Communities**
For the purpose of policy application, this refers to a collective expression by the affected Indigenous peoples communities, through individuals and/or their recognized representatives, of broad community support for the project activities.
Source 55
- 8.18 Country Safeguard Systems**
A country's legal and institutional framework, consisting of its national, subnational, or sectoral implementing institutions and relevant laws, regulations, rules, and procedures that pertain to the policy areas of environmental and social safeguards.
Source 55
- 8.19 Court**
A principal Civil Court of original jurisdiction, and includes the Court of any Additional District Judge and any Civil Judge whom the Provincial Government may appoint, by name or by virtue of his office, to perform concurrently with any such principal Civil Court, all or any of the functions of the Court under this Act, within any

specified area ; provided that in the case of a Civil Judge such functions shall be exercised only up to the limits of his pecuniary jurisdiction.

Source 54

8.20 Critical Habitat

Critical habitat includes areas with high biodiversity value, including habitat required for the survival of critically endangered or endangered species; areas having special significance for endemic or restricted-range species; sites that are critical for the survival of migratory species; areas supporting globally significant concentrations or numbers of individuals of congregatory species; areas with unique assemblages of species or that are associated with key evolutionary processes or provide key ecosystem services; and areas having biodiversity of significant social, economic, or cultural importance to local communities.

Source 55

8.21 Cultural Heritage

Attributes of a group or society that are inherited past generations, maintained in the present.

Source 59

8.22 Culturable Waste Land

The land may be agriculture by use of advance agricultural technologies, or land under grazing use or communal land vested for grazing of animals is called culturable waste land. Or land available for cultivation, whether taken up or not taken up for cultivation once, but not cultivated during the last five years or more in succession including the current year for some reason or the other.

Source 124

8.23 Customary Law

A law passed down through oral tradition, which has now been adopted by the community as riwaj (presently two different types of traditional laws operate in the project area with reference to use rights and management of natural resources).

Source 59

8.24 Cut-off-Date

The date of start of census for all non-land related entitlements and for land, it is the date for announcement of Section 4 notification under the LA Act of 1894.

Any person entering the project area after the cut-off date is not eligible to receive the agreed upon entitlements. Eligibility for entitlements by a cut-off date, determined at the time of social impacts assessment (SIA) survey, census of displaced persons (DPs), inventory of losses (IOL) and socioeconomic baseline survey.

Source 59

8.25 Differently-abled HHs

Those disabled and physically and mentally challenged.

Source 59

8.26 Disclosure

Making openly available for public and all stakeholders

Source 59

8.27 Displaced Persons

In the context of involuntary resettlement, displaced persons are those who are physically displaced (relocation, loss of residential land, or loss of shelter) and/or economically displaced (loss of land, assets, access to assets, income sources, or means of livelihoods) as a result of either involuntary acquisition of land, or involuntary restrictions on land use or on access to legally designated parks and protected areas.

Source 55

8.28 Elderly

The UN agreed cutoff is 60+ years to refer to the older or elderly persons. Within the elderly population, further classification like oldest old (normally those 80+) and centenarian (100+) and even super-centenarian (110+) are also made.

Source 106

8.29 Encroachment

Unlawful entering (gradually and without permission) upon the land, property, other possessions, or the rights of another. For example, a building extending beyond the legal boundaries on to neighboring private or public land.

People involved in such activity are called encroachers.

Source 58

8.30 Entitlement

Entitlement means the range of measures comprising compensation in cash/voucher or kind, relocation cost, income rehabilitation assistance, transfer assistance, income substitution, and business restoration which are due to DPs, depending on the type and degree nature of their losses, to restore their social and economic base.

Entitlement Cut-Off Date is the date notified by the concerned Civil Administration establishing a deadline for entitlement to compensation.

Source 58

8.31 Expert

A person who has a high degree of skills in or knowledge of certain subject and experience and or training in that subject.

External experts are those not involved in day-to-day project implementation or supervision.

Source 59

8.32 Forests Land

It is important to note that area under actual forest cover is different from area classified as forest. The latter is the area which the Government has identified and demarcated for forest growth. The land revenue records are consistent with the latter definition. Area under Miscellaneous Tree Crops and Groves (Not included in Net sown Area): The land under orchards and fruit trees are included in this category.

Source 124

8.33 Grievance Redress Mechanism (GRM)

A grievance redress mechanism (GRM) is a set of arrangements that enable local communities, employees, out growers, and other affected stakeholders to raise grievances with the investor and seek redress when they perceive a negative impact arising from the investor's activities. This is a process by which PAPs can raise their concerns to project authority.

Source 59

8.34 Hamlet

Locally refer to cluster of households, often related by kinship. Hamlets are small village settlement.

Source 59

8.35 Head of Household

The head of household according to shariahis principally the husband. In case the husband is dead or disabled, the widow / respective wife can act as 'Head of Household'.

Head of the household will deal with all land acquisition / resettlement affairs including getting cash compensation for land, houses and other lost properties and assets.

Source 59

8.36 Highly Complex and Sensitive Projects

Projects that deems to be highly risky or contentious or involve serious and multidimensional and generally interrelated potential social and/or environmental impacts.

Source 55

8.37 Household/House

Household means all persons living and eating together as a single-family unit and eating from the same kitchen whether or not related to each other.

A house is a place of residence for one or more households, including a number of residential and non-residential structures along with any ancillary structures and nonagricultural land around.

A housing scheme is one which the Provincial Government may from time to time undertake for the purpose of increasing accommodation for housing people.

Source 54/58/59

8.38 Implementing Agency

Implementing agency means the agency, public or private, that is responsible for planning, design and implementation of a development project.

Source 59

8.39 Income Restoration

Income restoration means re-establishing income sources and livelihoods of DPs.

Source 58

8.40 Independent Reviewer

A person who reviews project documents but not employed by DHC.

Source 59

8.41 Indigenous/Indigenous People

Customary, cultural, economic, social or political institutions those are separate from the dominant society and culture. The term indigenous people refers to distinct, vulnerable, social and cultural group possessing the aforementioned characteristics in varying degrees.

Source 59

8.42 Involuntary Resettlement

Land acquisition and resettlement for a public purpose on the basis of eminent domain law without the consent of displaced persons.

Source 58

8.43 Jirga

Established traditional judicial practice in the project area. An assembly of elder men/notable to discuss and decide about economic, social, cultural affairs of a village or community including dispute resolution between individuals.

Source 59

8.44 Kacha

A house is considered kacha, if both the walls and roof of the house are made of material that includes grass, leaves, mud, un-burnt brick or wood.

Source 60

8.45 Land

The term includes benefits to arise out of land, and things attached to the earth or permanently fastened to anything attached to the earth.

Source 54

8.46 Land Acquisition

Means the process whereby a person is compelled under eminent domain by a public agency to alienate all or part of the land he owns or possesses, to the ownership and possession of that agency, for public purpose in return for compensation.

These operate under the provisions of the LAND ACQUISITION ACT, 1894. Purposes and for Companies to determining the amount of compensation to be made on.

Source 59

8.47 Land Acquisition and Resettlement Plan (LARP)

LARP includes any update prepared by the FIP pursuant to the requirements setforth in the ESMS and cleared by the Fund.

Source 53

8.48 Land Consolidation

When a land affectees need a parcel of land at one place instead of different places. Land Consolidation helps the big land lords to cultivate their land by using lesser number of agriculture laborers in comparison to their previous experience when they have to deploy more labourer on their scattered plots.

Source 123

8.49 Land Holding

The basic unit mostly occupied by one household, consisting of: house(s); side building(s); land; trees; and irrigation facilities.

Source 59

8.50 Land Owner

Anyone among the potentially Project Affected Peoples area who has the legal title or physical possession of the parcels of residential / cultivated lands/land or is living as absentee landlord due to historic rights on these parcels.

Source 59

8.51 Landless People(s)

People(s) of the project area that do not own any parcel of residential or cultivated land or other type of land, but have close attachments with the landowners or businessmen to work as daily or casual laborers for their day-to-day earnings.

Virtual landless is the land less laborers or occupant, residing or cultivating a land, actually not belong to them. In case of land acquisition these are the severe affectees who lose their residents and sources of bread winning. These Poor people virtually had to lead an uncertain life because their occupant land is land resources used throughout the production processes of the goods.

Source 59

8.52 Livelihood

Means of earning the resources required for living.

Source 59

8.53 Living Standards

Access to well-being indicators to individual, group or nation such as health, education drinking water, sanitation, employment, nutrition, housing, transport, electricity etc.

Source 59

8.54 Malik

Head of tribe/sub tribe responsible for dealing at village level with the matters of land; law and order; benefits of community and community conflict.

Source 59

8.55 Management Plan

A project management plan is a formal, approved document that defines how the project is executed, monitored, and controlled. It may be a summary or a detailed

document and may include baselines, subsidiary management plans, and other planning documents.

Source 108

8.56 Market Rate

Prevailing prices of Assets and good in open market. It is determined by the free forces of demand and supply.

Source 109

8.57 Market Rate Schedule

Market based rates printed and updated on quarterly basis by Communication and Works Department. WAPDA also prints its own market base schedule rate.

Rates are inclusive of royalties and all taxes, GST and carriage. The prices of, raw material used in construction, plinth area rates of the building, wood works rate. Civil construction categories, Carriage cost of building materials. Labor rate and loading or unloading rates are included in MRS rates list.

Finished rate of an item of work shall not exceed the market rate of that item in the area/district.

Source 59

8.58 Market Value

The value of asset determined by market transaction of similar assets and finally arrived at with the stakeholders, after taking into account the depreciated value of tangible assets.

Source 59

8.59 Meaningful Consultation

A process that begins early in the project preparation stage and is carried out on an ongoing basis throughout the project cycle. It provides timely disclosure of relevant and adequate information that is understandable and readily accessible to affected people.

It enables the incorporation of all relevant views of affected people and other stakeholders into decision making, such as project design, mitigation measures, the sharing of development benefits and opportunities, and implementation issues.

It is undertaken in an atmosphere free of intimidation or coercion and is gender inclusive and responsive, and tailored to the needs of disadvantaged and vulnerable groups.

Source 55

8.60 Migration

Movement of refugees, displaced persons, uprooted people as well as economic migrants. Internal migration refers to a move from one area (a province, district or municipality) to another within one country.

There can be internal migration which is sometimes temporary or sometimes permanent.

Rural to urban migration occurs when people move from rural areas to major cities in search of livelihood.

International migration is a territorial relocation of people between nation-states.

Source 110

8.61 Mouza

A demarcated territorial unit for which separate revenue record including a cadastral map is maintained by the Revenue Department.

Source 60

8.62 Natural Habitat

Land and water areas where the biological communities are formed largely by native plant and animal species, and where human activity has not essentially modified the area's primary ecological functions.

Source 55

8.63 Net Area Sown

The physical extent of land on which crops are sown and harvested is known as net sown area land.

Source 124

8.64 Non-Agricultural Land

Land under settlements (rural and urban), infrastructure (roads, canals, etc.), industries, shops, etc. are included in this category. An expansion in the secondary and tertiary activities would lead to an increase in this category of land-use.

Source 124

8.65 Pucca

A house/Structure is considered pucca, if both the walls and roof of the house are made of material that includes tiles, cement sheets, slates, corrugated iron, zinc or other metal sheets, bricks, lime and stone or RBC/RCC concrete.

A house/structure is considered Semi Pucca, if both the walls and roof of the house are made of material that includes wood, planks, grass, leaves and wall are made of bricks walls with mud masonry or un-burnt brick.

Source 60

8.66 Patwari

An official of the District Administration from District Revenue Office deputed at village level that is responsible for all land and revenue related matters and is expected to maintain a historical land record.

Source 59

8.67 Person Interested

This includes all persons claiming an interest in compensation to be made on account of the acquisition of land under this Act; and a person shall be deemed to be interested in land if he is interested in an easement affecting the land.

Source 54

8.68 Physical Cultural Resources

Movable or immovable objects, sites, structures, groups of structures, and natural features and landscapes that have archaeological, paleontological, historical, architectural, religious, aesthetic, or other cultural significance.

Physical cultural resources may be located in urban or rural settings and may be above or below ground or under water or may be at the local, provincial, national, or international level.

Source 55

8.69 Physical Displacement

Relocation, loss of residential land, or loss of shelter as a result of either involuntary acquisition of land, or involuntary restrictions on land use or no access to legally designed parks and protected areas.

Source 55 & 58

8.70 Poor

Those who are under the nationally defined poverty line. The Benazir Income Support Program (BISP) poverty scorecard index identifies 7.7 million households who are

living below cut-off score of 16.17. These people are hardcore poor in Pakistan's context.

Source 59/113

8.71 Process

A chain of actions bringing about a result be it desired or undesired.

Source 59

8.72 Project Affected Persons (PAPs)

A project affected "family" refers to all members of a household residing under one roof and operating as a single economic unit affected by the project. It may consist of a single nuclear family or an extended family group.

A project affected "person" is any person affected by Project-related changes in use of land, water, natural resources, or income losses.

Source 58

8.73 Project Area

Means the area specified by the Project Director to DC and notified in the official Gazette. A project affected area is the associated area affected by project interventions.

Source 59

8.74 Project Components

Project components include construction of right bank access roads RAR-01, RAR-02, RAR-03, construction of KKH-01 & KKH-02, project colony, disposal area, dam and quarry area, etc.

Source 59

8.75 Project Resettlement Office (PRO)

WAPDA's organization responsible for implementation of the Resettlement Action Plan, including liaison with the related civil administration, affectees and other stake holders.

Source 59

8.76 Project-Affected Household

All members of a household, whether related or not, operating as a single economic unit, who are affected by the project.

Source 59

8.77 Public Purpose

Includes the provision of village-sites in districts in which the Provincial Government shall have declared by notification in the official Gazette that it is customary for the Government to make such Provision, but does not include a purpose which is against the tenets of Islam

Source 54

8.78 Rehabilitation

Assistance provided to affected persons to supplement their income losses in order to improve, or at least achieve full restoration of, their pre-project living standards and quality of life.

Source 58

8.79 Relocation

Means physical movement to an alternate location of the assets and infrastructure permanently lost due to the project impact. It may include: houses; public service facilities; religious and other objects.

Source 59 & 58

8.80 Replacement Cost

Compensation for acquired land, structures and other assets, including its fair market value, transaction costs, interest accrued, transitional and restoration costs, and other applicable payments, if any.

Source 58

8.81 Reservoir

Any pond or lake used or created by project for the storage of water.

Source 58

8.82 Resettlement

Resettlement is the transfer of internally displaced persons from an area of disaster impact to another area chosen by the administrative authorities and ultimately grant them permanent settlement.

Internally displaced people are those who have been moved from one part of the country to another and they can not go back to their homes with ease.

Temporarily displaced people are those that have been moved from one area to another in time of threat or immediate relief but are shifted back to their area of residence after the threat is curtailed.

At times, people voluntarily choose to resettle in another place which may or may not be provided by the government as that area gives them a better life and living standard. On the other hand, there are involuntary settlements which are mostly a result of lack of other options. A forced resettlement mostly occurs in emergency cases. It is the one in which people had to be evacuated from a particular area and forced resettled in an area which may or may not meet all the standards of resettlement areas or government standards

Resettlement assistance is the support provided to the peoples who are physically displaced by a project, to enable smooth resettlement, including food, shelter, and social services. Assistance may also include cash allowances to compensate affected people for the inconvenience associated with resettlement at a new location.

Source 59/111

8.83 Safeguard Monitoring Report

The reports prepared and submitted by the FIP to Fund on Project's performance with regards to the ESMS, including any corrective and presentative actions.

Source 53

8.84 Safeguard Policy Statement (SPS)

Safeguard Policy Statement or any other related policy approved and adopted by the Fund.

Source 53

8.85 Shariah

The Islamic Law as laid down in the Holy Quran and practiced by the Holy Prophet and his followers and covering all aspects of the human life.

Source 59

8.86 Significant

Important with regard to impact depending on the context.

Source 59

8.87 Significant Conversion or Degradation.

This refers to the elimination or severe diminution of the integrity of a habitat caused by a major, long-term change in land or water use; or the modification of a habitat that substantially reduces the habitat's ability to maintain viable populations of its native species.

Source 55

8.88 Stakeholders

Include affected persons and communities, proponents, private businesses, NGOs, host communities, EPA's and other relevant local, provincial, federal departments and financing institutions.

Source 55

8.89 Socio-Environment

A set of beliefs, customs, practices and behavior that exists within a population. The major elements of socio-cultural environment are material culture, language, aesthetics, education, religion, attitudes and values and social organization. The definition of sociocultural is something that involves the social and cultural aspects.

An example of sociocultural is knowing about the people around you and their family backgrounds.

Source 59

8.90 Suitable

Appropriate for the desired purpose, condition or occasion.

Source 59

8.91 Tehsil

Sub-district Administrative area/jurisdiction below a district (A district is divided into more than one tehsil).

Source 59

8.92 Tenant

A farmer who cultivates land of others on rent under "Kalang" that is a yearly cash payment or under a share-cropping arrangement of agriculture produce with the owner at a mutually agreed ratio.

Source 59

8.93 Transparency

Availability of product/documents to be reviewed to the public on demand.

Source 59

8.94 Tribe

A group of people defined in terms of common caste, sub-caste, descent, territory and culture .A tribe is often divided into sub-tribe bond on territory of leadership.

Source 59

8.95 Union Council

Lowest tier in a sub-district of elected local bodies and responsible for planning / managing affairs at a group of village and hamlets level.

Source 59

8.96 Urban Land

The land in territorial boundary of a city area, municipal administration and use for residential purpose is called urban land. Or the land existing in administration boundary where tehsil municipal corporation tax is imposed or taxation tax is imposed.

Source 124

8.97 Vulnerability

The diminished capacity of an individual or group to anticipate, cope with, resist and recover from the impact of a natural or man-made hazard. There are many aspects of vulnerability, arising from various physical, social, economic, and environmental factors.

It arises due to multiple reasons like poor design and construction of buildings, inadequate protection of assets, lack of public information and awareness,

limited official recognition of risks and preparedness measures, and disregard for wise environmental management.

Source 112

8.98 Vulnerable Displaced Persons

These are distinct groups of people who might suffer disproportionately from resettlement effects after being displaced like households below the poverty line or those pushed below it due to loss of assets.

Vulnerable groups however are those that include the very poor, marginalized, informal settlers, slum people, elderly and female-headed households and not necessarily and may or may not exist as a result of a disaster.

Source 59

MONITORING AND EVALUATION (M&E)

- 9.00 Achievement**
A manifested performance determined by some type of assessment.
Source 69
- 9.01 Activities**
Actions taken or work performed through which inputs such as funds, technical assistance and other types of resources are mobilized to produce specific outputs.
Source 69
- 9.02 Analysis**
The process of systematically applying statistical techniques and logic to interpret, compare, categorize, and summarize data collected in order to draw conclusions.
Source 69
- 9.03 Applied Research**
A type of research conducted on the basis of the assumption that human and societal problems can be solved with knowledge and thus insights are gained through studies so that socio-cultural barriers can be overcome. Incorporating the findings of applied research into programme design therefore can strengthen interventions to bring about the desired change.
Source 69
- 9.04 Appraisal**
An assessment, prior to commitment of support; of the relevance, value, feasibility, and potential acceptability of a programme in accordance with established criteria.
Source 69
- 9.05 Attribution**
Causal link of one event with another. The extent to which observed effects can be ascribed to a specific intervention.
Source 69
- 9.06 Auditing**
An independent, objective, systematic process that assesses the adequacy of the internal controls of an organization, the effectiveness of its risk management and governance processes, in order to improve its efficiency and overall performance. It verifies compliance with established rules, regulations, policies and procedures and validates the accuracy of financial reports.
Source 69
- 9.07 Authority**
The power to decide, certify or approve.
Source 69
- 9.08 Baseline Study**
An analysis describing the situation prior to a development intervention, against which progress can be assessed or comparisons made.
Source 69
- 9.09 Bias**
This refers to statistical bias. Inaccurate representation that produces systematic error in a research finding. Bias may result in overestimating or underestimating certain characteristics of the population. It may result from incomplete information or invalid data collection methods and may be intentional or unintentional.
Source 69
- 9.10 Capacity Development or Capacity Building**
A process that encompasses the building of technical abilities, behaviors, relationships and values that enable individuals, groups, organizations and societies to enhance their

performance and to achieve their development objectives over time. It includes strengthening the processes, systems and rules that shape collective and individual behaviors and performance in all development endeavors as well as people's ability and willingness to play new developmental roles and to adapt to new demands and situations.

Source 69

9.11 Causality Analysis

A type of analysis used in programme formulation to identify the root causes of development challenges. Development problems often derive from the same root causes (s).

The analysis organizes the main data, trends and findings into relationships of cause and effect. It identifies root causes and their linkages as well as the differentiated impact of the selected development challenges.

A “causality framework or causality tree analysis” (sometimes referred to as “problem tree”) can be used as a tool to cluster contributing causes and examine the linkages among them and their various determinants.

Source 69

9.12 Chain of Results

The causal sequence in the planning of a development intervention that stipulates the possible pathways for achieving desired results beginning with the activities through which inputs are mobilized to produce specific outputs, and culminating in outcomes, impacts and feedback. The chain of results articulates a particular programme theory.

Source 69

9.13 Conclusion

A reasoned judgment based on a synthesis of empirical findings or factual statements corresponding to a specific circumstance.

Source 69

9.14 Cost-Benefit Analysis

A type of analysis that compares the costs and benefits of programmes. Benefits are translated into monetary terms. The cost-benefit ratio of a programme is then calculated by dividing those total benefits (in monetary terms) by the total programme cost (in monetary terms).

Cost-benefit analysis can be used to compare interventions that have different outcomes. Comparisons are also possible across sectors. However, the valuation of health and social benefits in monetary terms can sometimes be problematic like assigning a value to human life and that is why cost-benefit analysis can not be considered in isolation.

Source 69

9.15 Cost-Effectiveness Analysis

A type of analysis that compares effectiveness of different interventions by comparing their costs and outcomes measured in physical units (number of children immunized or the number of deaths averted, for example) rather than in monetary units.

Cost-effectiveness is calculated by dividing the total programme cost by the units of outcome achieved by the programme and is expressed as cost per death averted for example.

Cost-effectiveness analysis does not measure absolute benefit of a programme. Implicitly, the assumption is that the outcome of an intervention is worth achieving and that the issue is to determine the most cost-effective way to achieve it.

Source 69

9.16 Coverage

The extent to which a programme reaches its intended target population, institution or geographic area.

Source 69

9.17 Data

Specific quantitative and qualitative information or facts.

A database is an accumulation of data/information that has been systematically organized for easy access and analysis and are usually computerized.

Source 69

9.18 Effectiveness

A measure of the extent to which a project / programme achieves its planned results (outputs, outcomes and goals).

Source 69

9.19 Effective Practices

Practices that have proven successful in particular circumstances. Knowledge about effective practices is used to demonstrate what works and what does not and to accumulate and apply knowledge about how and why they work in different situations and contexts.

Source 69

9.20 Efficiency

A measure of how economically or optimally inputs (financial, human, technical and material resources) are used to produce outputs.

Source 69

9.21 Evaluability

The extent to which an activity or a programme can be evaluated in a reliable and credible fashion.

Source 69

9.22 Evaluation

A time-bound exercise that attempts to assess systematically and objectively the relevance, performance and success, impact and sustainability or the lack thereof, of ongoing and completed programmes.

It can either be internally conducted by an employee of the organization or an evaluation conducted by individuals or entities free of control by those responsible for the design and implementation of the development intervention which is referred to as external evaluation.

An ex-ante evaluation that is performed before implementation of a development intervention.

An ex-post evaluation is the type of summative evaluation of an intervention usually conducted after it has been completed.

Evaluation is carried on the basis of certain standards which is the set of criteria against which the completeness and quality of evaluation work can be assessed. The standards measure the utility, feasibility, propriety and accuracy of the evaluation.

During evaluation, a set of evaluation questions and the answers are used to guide decision-makers to provide information on whether underlying theories and assumptions used in programme development were valid, what worked and what did not work and why.

Evaluation activities such as situational analysis, baseline surveys, applied research and diagnostic studies. Evaluative activities are quite distinct from evaluation; nevertheless, the findings of such activities can be used to improve, modify or adapt programme design and implementation.

Source 69

9.23 Execution

The management of a specific programme and stages of implementation, which includes accountability for the effective use of resources.

Source 69

9.24 Feasibility

The coherence and quality of a programme strategy that makes successful implementation likely.

Source 69

9.25 Feedback

The findings of monitoring and evaluation activities organized and presented in an appropriate form for dissemination to users in order to improve programme management, decision-making and organizational learning.

Feedback is generated through monitoring, evaluation and evaluative activities and may include findings, conclusions, recommendations and lessons learned from experience.

Source 69

9.26 Finding

A factual statement on a programme based on empirical evidence gathered through monitoring and evaluation activities.

Source 69

9.27 Focus Group

A group of usually 7-10 people selected to engage in discussions designed for the purpose of sharing insights and observations, obtaining perceptions or opinions, suggesting ideas, or recommending actions on a topic of concern.

A focus group discussion is a method of collecting data for monitoring and evaluation purposes.

Source 69

9.28 Formative and Joint Evaluation

A formative evaluation is a type of process evaluation undertaken during programme implementation to furnish information that will guide programme improvement. It focuses on collecting data on programme operations so that needed changes or modifications can be made to the programme in its early stages.

On the other hand, a joint evaluation is an evaluation conducted with partners, bilateral donors or international development banks.

Source 69

9.29 Goal

The higher order objective to which a development intervention is intended to contribute.

Source 69

9.30 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.

Impact evaluation is a type of outcome evaluation that focuses on the broad, longer-term impact or results of a programme that was specifically designed for that purpose.

Source 69

9.31 Indicator

A quantitative or qualitative measure of programme performance that is used to demonstrate change and which details the extent to which programme results are being

or have been achieved. It is important to identify indicators that are direct, objective, practical and adequate and to regularly update them.

Source 69

9.32 Inputs

The financial, human, material, technological and information resource provided by stakeholders (i.e. donors, programme implementers and beneficiaries) that are used to implement a development intervention.

Source 69

9.33 Inspection

A special, on-the-spot investigation of an activity that seeks to resolve particular problems.

Source 69

9.34 Lessons Learned

Three key factors guide this being the accumulation of past experiences, good data collection instruments and a context analysis. Learning from experience that is applicable to a generic situation rather than to a specific circumstance.

Source 69

9.35 Logical Framework Approach

A specific strategic planning methodology that is used to prepare a programme or development intervention. It entails a participatory process to clarify outcomes, outputs, activities and inputs, their causal relationships, the indicators with which to gauge/measure progress towards results, and the assumptions and risks that may influence success and failure of the intervention. It offers a structured logical approach to setting priorities and building consensus around intended results and activities of a programme together with stakeholders.

A log frame is a dynamic planning and management tool that summarizes the results of the logical framework approach process and communicates the key features of a programme design in a single matrix.

Source 69

9.36 Means of Verification (MOV)

The specific sources from which the status of each of the results indicators in the Results and Resources Framework can be ascertained.

Source 69

9.37 Meta-evaluation

A type of evaluation that aggregates findings from a series of evaluations. Also an evaluation of an evaluation to judge its quality and/or assess the performance of the evaluators.

Source 69

9.38 Methodology

A description of how something will be done. A set of analytical methods, procedures and techniques used to collect and analyse information appropriate for evaluation of the particular programme, component or activity.

Source 69

9.39 Monitoring

Monitoring tracks the actual performance against what was planned or expected according to pre-determined standards. It is a continuous management function that aims primarily at providing programme managers and key stakeholders with regular feedback and early indications of progress or lack thereof in the achievement of

intended results. It generally involves collecting and analysing data on programme processes and results and recommending corrective measures.

Source 69

9.40 Objective

A generic term usually used to express an outcome or goal representing the desired result that a programme seeks to achieve.

Source 69

9.41 Operations Research

The application of disciplined investigation to problem-solving. Operations research analyses a problem, identifies and then tests solutions.

Source 69

9.42 Outcome

The intended or achieved short-term and medium-term effects of an intervention's outputs, usually requiring the collective effort of partners. Outcomes represent changes in development conditions which occur between the completion of outputs and the achievement of impact.

Source 69

9.43 Outcome Evaluation

An in-depth examination of a related set of programmes, components and strategies intended to achieve a specific outcome. An outcome evaluation gauges the extent of success in achieving the outcome; assesses the underlying reasons for achievement or non-achievement; validates the contributions of a specific organization to the outcome; and identifies key lessons learned and recommendations to improve performance.

Source 69

9.44 Outputs

The products and services which result from the completion of activities within a development intervention.

Source 69

9.45 Participatory Approach

A broad term for the involvement of primary and other stakeholders in an undertaking for example programme planning, design, implementation, monitoring and evaluation.

Source 69

9.46 Performance

The degree to which a development intervention or a development partner operates according to specific criteria, standards, guidelines or achieves results in accordance with stated plans.

A performance indicator is a quantitative or qualitative variable that allows the verification of changes produced by a development intervention relative to what was planned.

Source 69

9.47 Performance Measurement and Monitoring

A system for assessing the performance of development interventions, partnerships or policy reforms relative to what was planned in terms of the achievement of outputs and outcomes.

Performance measurement relies upon the collection, analysis, interpretation and reporting of data for performance indicators.

Performance monitoring is a continuous process to compare how well development interventions, partnerships or policy reforms are being implemented against expected results.

Source 69

9.48 Pilot Study

A small study conducted in advance of a planned project, specifically to test aspects of the design and to allow necessary adjustment before final commitment to the design.

Source 114

9.49 Process Evaluation

A type of evaluation that examines the extent to which a programme is operating as intended by assessing ongoing programme operations. A process evaluation helps programme managers identify what changes are needed in design, strategies and operations to improve performance.

Source 69

9.50 Programme

A time-bound intervention similar to a project but which cuts across sectors, themes or geographic areas, uses a multi-disciplinary approach, involves multiple institutions, and may be supported by several different funding sources.

A programme approach is a process which allows governments, donors and other stakeholders to articulate priorities for development assistance which permits all donors, under government leadership, to effectively contribute to the realization of national development objectives.

However, a Programme Theory specifies upfront how activities will lead to outputs, outcomes and longer-term impact and identifies the contextual conditions that may affect the achievement of results.

Source 69

9.51 Proxy Measure or Indicator

A variable used to stand in for one that is difficult to measure directly.

Source 69

9.52 Qualitative Evaluation

A type of evaluation that is primarily descriptive and interpretative, and may or may not lend itself to quantification.

Source 69

9.53 Quantitative Evaluation

A type of evaluation involving the use of numerical measurement and data analysis based on statistical methods.

Source 69

9.54 Reach

The coverage (e.g., the range or number of individuals, groups, institutions, geographic areas; etc.) that will be affected by a programme.

Source 69

9.55 Relevance

The degree to which the outputs, outcomes or goals of a programme remain valid and pertinent as originally planned or as subsequently modified owing to changing circumstances within the immediate context and external environment of that programme.

Source 69

9.56 Reliability

Consistency and dependability of data collected through repeated use of a scientific instrument or data collection procedure under the same conditions. Absolute reliability of evaluation data is hard to obtain. However, checklists and training of evaluators can improve both data reliability and validity.

Source 69

- 9.57 Research**
The general field of disciplined investigation.
Source 69
- 9.58 Result**
The output, outcome or impact (intended or unintended, positive and /or negative) derived from a cause and effect relationship set in motion by a development intervention.
Source 69
- 9.59 Results Based Management (RBM)**
A management strategy by which an organization ensures that its processes, products and services contribute to the achievement of desired results (outputs, outcomes & impacts).
RBM rests on stakeholder participation and on clearly defined accountability for results. It also requires monitoring of progress towards results and reporting on performance/feedback which is carefully reviewed and used to further improve the design or implementation of the programme.
Source 69
- 9.60 Results Framework**
The logic that explains how results are to be achieved, including causal relationships and underlying assumptions. The results framework is the application of the logical framework approach at a strategic level, across an entire organization, for a country programme, a programme component within a country programme, or even a project.
Source 69
- 9.61 Risks**
Factors that may adversely affect delivery of inputs, completion of activities and achievement of results. Many risk factors are outside the control of the parties responsible for managing and implementing a programme.
Source 69
- 9.62 Strategies**
Approaches and modalities to deploy human, material and financial resources and implement activities to achieve results.
Source 69
- 9.63 Success**
A favourable programme result that is assessed in terms of effectiveness, impact, sustainability and contribution to capacity development.
Source 69
- 9.64 Summative Evaluation**
A type of outcome and impact evaluation that assesses the overall effectiveness of a programme.
Source 69
- 9.65 Survey**
Systematic collection of information from a defined population, usually by means of interviews or questionnaires administered to a sample of units in the population (e.g. person, youth, adults etc.).
Baseline surveys are carried out at the beginning of the programme to describe the situation prior to a development intervention in order to assess progress; Mid line surveys are conducted at the mid-point of the cycle to provide management and decision makers with the information necessary to assess and, if necessary, adjust, implementation, procedures, strategies and institutional arrangements, for the attainment of results. End line surveys are conducted towards the end of the cycle to

provide decision makers and planners with information with which to review the achievements of the programme and generate lessons to guide the formulation and/or implementation of a new programme/ projects.

Source 69

9.66 Sustainability

Durability of programme results after the termination of the technical cooperation channeled through the programme.

Static sustainability is the continuous flow of the same benefits, set in motion by the completed programme, to the same target groups;

dynamic sustainability is the use or adaptation of programme results to a different context or changing environment by the original target groups and/or other groups.

Source 69

9.67 Target Group

The main stakeholders of a programme that are expected to gain from the results of that programme. Sectors of the population that a programme aims to reach in order to address their needs.

Source 69

9.68 Thematic Evaluation

Evaluation of selected aspects or cross-cutting issues in different types of interventions.

Source 69

9.69 Time-Series Analysis

Quasi-experimental designs that rely on relatively long series of repeated measurements of the outcome/output variable taken before, during and after intervention in order to reach conclusions about the effect of the intervention.

Source 69

9.70 Transparency

Carefully describing and sharing information, rationale, assumptions, and procedures as the basis for value judgments and decisions.

Source 69

9.71 Utility

The value of something to someone or to an institution. The extent to which evaluations are guided by the information needs of their users.

Source 69

9.72 Validity

The extent to which methodologies and instruments measure what they are supposed to measure. A data collection method is reliable and valid to the extent that it produces the same results repeatedly.

Validity evaluations are ones that take into account all relevant factors, given the whole context of the evaluation, and weigh them appropriately in the process of formulating conclusions and recommendations.

Source 69

9.73 Work Plans

Quarterly, annual, or multiyear schedules of expected outputs, tasks, timeframes and responsibilities.

Source 69

FINANCIAL MANAGEMENT

10.01 Accountant General Pakistan Revenues (43R)

The Accountant General Pakistan Revenues (43R) is responsible for the consolidation of summarised financial information prepared by federal self-accounting entities.

Source 40

10.02 Accounting (ACCG)

A systematic way of recording and reporting financial transactions for a business or organization.

Source 39

10.03 Accounting Cycle

An accounting cycle is the collective process of identifying, analyzing, and recording the accounting events of a company. The series of steps begins when a transaction occurs and end with its inclusion in the financial statements.

Source 39

10.04 Accounting Procedures

Accounting procedures are similar to accounting methods, but are applied more to internal controls and routine issues like computing amortization, depreciation, and petty cash expenses.

Source 39

10.05 Accounts Payable (AP)

The amount of money a company owes creditors (suppliers, etc.) in return for goods and/or services they have delivered.

Source 39

10.06 Accounts Receivable (AR)

The amount of money owed by customers or clients to a business after goods or services have been delivered and/or used.

Source 39

10.07 Accrual Basis of Accounting

Accrual accounting is an accounting method that measures the performance and position of a company by recognizing economic events regardless of when cash transactions occur. The general idea is that economic events are recognized by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made (or received). An expense that hasn't been paid yet is called an Accrued Expense (AE).

Source 39

10.08 Activity Based Budgeting (ABB)

Activity-based budgeting (ABB) is a system that records, researches, and analyzes activities that lead to costs for a business. Activity-based budgets are more than merely adjusting previous budgets to account for inflation or business development. Instead, ABB searches for efficiencies in business operations and develops budgets based on these activities.

Source 39

10.09 Amortization Policy

Amortization is an accounting technique used to lower the cost value of a finite life or intangible asset incrementally through scheduled charges to income. Amortization is the paying off of debt with a fixed repayment schedule in regular installments over time like with a mortgage or a car loan. It also refers to the spreading out of capital expenses for intangible assets over a specific duration – usually over the asset's useful life – for accounting and tax purposes.

Source 39

10.10 Assets (fixed and current)

Things that are resources owned by a company and which have future economic value that can be measured and can be expressed in PKR. Examples include cash, investments, accounts receivable, inventory, supplies, land, buildings, equipment, and vehicles.

Source 39

10.11 Assignment Account

The transfer of money by the debtor to the assignee when money becomes available to do so. They are opened both for development and non-development budget, as per the criteria laid down by the Ministry of Finance.

Source 39

10.12 Audit Comments

Include Auditor's recommendations and suggested actions.

Source 41

10.13 Audit Para

When an Observation Statement (OS) is not settled /clarified by the organization, a report is issued by the Auditor General of Pakistan (43) and OS becomes Audit Para.

Source 43

10.14 Auditor General of Pakistan (43)

The Auditor General's organization is the prime institution in the country for ensuring public accountability and fiscal transparency in governmental operations. The organization is expected to bring about improvements in the financial discipline and internal control environment in the executive departments for minimizing the possibility of waste and fraud.

Source 42

10.15 Bad Debt

Bad Debt is an open account balance or loan receivable that has proven to be uncollectible and is written off.

Source 39

10.16 Balance

Balance is a equality between the totals of the credit and debit sides of an account; or, b. the difference between the totals of the credit and debit sides of an account.

Source 39

10.17 Balance sheet (BS)

A financial report that summarizes a company's assets (what it owns), liabilities (what it owes) and owner or shareholder equity ;at a given time.

Source 39

10.18 Bank

Bank is a financial entity that is licensed by a government to receive monetary deposits: commercial/retail banks and investment banks. In most countries, banks are regulated by a national government or central bank.

Source 39

10.19 Bank Balance

Bank Balance is the amount of money in a bank account on a particular date as recorded by a financial institution on a bank statement.

Source 39

10.20 Bank Reconciliation

Bank Reconciliation statement is a process that explains the difference on a specified date between the bank balance shown in an organization's bank statement, as supplied

by the bank and the corresponding amount shown in the organization's own accounting records.

Source 39

10.21 Base Tax Year

Base tax year is the tax year prior to the subject tax year.

Source 39

10.22 Basis

Generally, is that figure or value that is the starting point in computing gain or loss, depreciation, depletion, and amortization of a company. Specifically, it is the financial interest that the Internal Revenue Service attributes to an owner of an investment property for the purpose of determining annual depreciation and gain or loss on the sale of the asset. If a property was acquired by purchase, the owners basis is the cost of the property plus the value of any capital expenditures for improvements to the property, minus any depreciation allowable or actually taken. This new basis is called Adjusted Basis.

Source 39

10.23 Books of Account

Books of account include records maintained in respect of—

- (a) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place;
- (b) all sales and purchases of goods and services by the company;
- (c) all assets and liabilities of the company; and
- (d) items of cost in respect of production, processing, manufacturing or mining activities.

Source 125

10.24 Basis point

(BPS) refers to a common unit of measure for interest rates and other percentages in finance. One basis point is equal to 1/100th of 1%, or 0.01%, or 0.0001, and is used to denote the percentage change in a financial instrument.

Source 39

10.25 Book Value

Book value is equal to its carrying value on the balance sheet, and companies calculate it netting the asset against its accumulated depreciation.

Source 39

10.26 Book-keeping

Book-keeping is the recording of financial transactions and is part of the process of accounting in business transactions. Include purchases sales receipts and payments by an individual person or an organization / corporation.

Source 39

10.27 Budget & Budgeting

Budgeting is the process of creating a plan to spend your money. This spending plan is called a budget. Creating this spending plan allows you to determine in advance whether you will have enough money to do the things you need to do or would like to do. Budgeting is simply balancing your expenses with your income.

Source 39

10.28 Budget Cycle

A business's budget cycle is the time frame a budget covers, with companies using monthly, quarterly and/or annual budget cycles to control costs and streamline administrative duties. Understanding the purpose of a budget cycle and the types used

will help you decide how to implement one or more for your overall business or across your departments.

Source 39

10.29 Budget Deficit

Budget deficit typically occurs when expenditures exceed revenue. A budget deficit occurs when an individual, business or government budgets more spending than there is revenue available to pay for the spending, over a specific period of time.

Source 39

10.30 Budget Process

The budget process is the way an organization goes about building its budget. A good budgeting process engages those who are responsible for adhering to the budget and implementing the organization's objectives in creating the budget.

Source 39

10.31 Capital (CAP)

A financial asset or the value of a financial asset, such as cash or goods. Working capital is calculated by taking your current assets subtracted from current liabilities— basically the money or assets an organization can put to work.

Source 39

10.032 Capital Budget

Capital budget is the estimated amount planned to be expended for capital items in a given fiscal period. Capital items are fixed assets such as facilities and equipment, the cost of which is normally written off over a number of fiscal periods. The capital budget, however, is limited to the expenditures that will be made within the fiscal year comparable to the related operating budgets.

Source 39

10.33 Capital Expenditure, or CAPEX

Capital expenditure or CAPEX are funds used by a company to acquire, upgrade, and maintain physical assets such as property, industrial buildings, or equipment. CAPEX is often used to undertake new projects or investments by the firm. Capital expenditures can include everything from repairing a roof to building, to purchasing a piece of equipment, or building a brand new factory.

Source 39

10.34 Cash Accounting

The simplest type of accounting system involves simply making a list of receipts and payment recorded when a cash transaction occurs--that's called single entry (or cash) accounting.

Source 39

10.35 Cash Book

A cash book is a financial journal that contains all cash receipts and payments, including bank deposits and withdrawals. Entries in the cash book are then posted into the general ledger. Larger firms usually divide the cash book into two parts: the cash disbursement journal that records all cash payments, such as accounts payable and operating expenses, and the cash receipts journal, which records all cash receipts, such as accounts receivable and cash sales.

Source 39

10.36 Cash equivalents

Cash equivalents are short-term, highly liquid investments with a maturity date that was 3 months or less at the time of purchase. In other words, there is very little risk of collecting the full amount being reported.

Source 39

10.37 Cash flow

The revenue or expense expected to be generated through business activities (sales, manufacturing, etc.) over a period of time.

Source 39

10.38 Cash Flow Statements

The Cash Flow statement gives a summary of cash inflows and cash outflows. It reports the change in its cash and cash equivalents during the accounting period.

Source 39

10.39 Cash Management

Cash management is the management of the cash balances of a concern in such a manner as to maximize the availability of cash not invested in fixed assets or inventories and to avoid the risk of insolvency. According to Keynes there are three motives for holding cash: the transactions motive, the precautionary motive, and the speculative motive. The most useful technique of cash management is the cash budget.

Source 39

10.40 Cash on Hand

Cash on Hand means coin, currency, and cash items on hand. It is not possible to have negative cash on hand.

Source 39

10.41 Chart of Accounts

Chart of Accounts is a list of ledger account names and associated numbers arranged in the order in which they normally appear in the financial statements. The Chart of Accounts are customarily arranged in the following order: Assets, Liabilities, Owners Equity (Stockholders Equity for a corporation), Revenue, and Expenses. Examples of asset accounts: Cash and Accounts Receivable. Examples of equity accounts: Retained Earnings and Common Stock. Examples of expense accounts: Wages Paid, Rent, and Office Supplies. Examples of liability accounts: Accounts Payable and Wages Payable. Examples of revenue accounts: Merchandise Sold and Service Revenues.

Source 39

10.42 Conservatism

Conservatism (also called prudence): If a financial result can be reported in two ways, the least beneficial way is used.

Source 39

10.43 Consistency

An organization should use the same accounting method over time, and not change accounting methods between accounting periods.

Source 39

10.44 Consolidated Financial Statements

Consolidated Financial Statements is the end financial statement that accounts for all assets, liabilities and operating accounts of a parent and all subsidiaries.

Source 39

10.45 Contingency

Contingency is an existing condition involving uncertainty as to possible gain (gain contingency) or loss (loss contingency) that will be resolved by future events. Estimates, such as the useful life of an asset, are not contingencies. Eventual expiration of the asset's utility is not uncertain.

Source 39

10.46 Control Account

General ledger account whose balance reflects the total of balances of related subsidiary ledger accounts. The controlling account (also known as an adjustment or control account) is an account in the general ledger for which a corresponding

subsidiary ledger has been created. The subsidiary ledger allows for tracking transactions within the controlling account in more detail.

Source 39

10.47 Controller General of Accounts (CGA)

The function of the Controller General of Accounts is to prepare and maintain the accounts of federation and provinces and district governments. The CGA also authorizes payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial governments.

Source 100

10.48 Cost of goods sold (COGS)

The direct expenses related to producing the goods sold by a business. The formula for calculating this will depend on what is being produced, but as an example this may include the cost of the raw materials (parts) and the amount of employee labor used in production.

Source 39

10.49 Cost principle

Accounts and financial statements show the actual cost of an asset, rather than the current value.

Source 39

10.50 Current Assets (CA)

Current Assets are those that will be converted to cash within one year. Typically, this could be cash, inventory or accounts receivable.

Source 39

10.51 DAC's Recommendations

Recommendation of Departmental Accounts Committee (DAC) to Public Accounts Committee (PAC)

Source 41

10.52 Debit (DR)

An accounting entry where there is either an increase in assets or a decrease in liabilities on a company's balance sheet. An entry on the left-hand side of an account constituting an addition to an expense or asset account or a deduction from a revenue, net worth, or liability account.

Source 39

10.53 Deduction

Deduction is the act of deducting; subtraction. It is an amount that is or may be deducted, e.g. tax deductions

Source 39

10.54 Deferred Asset

Deferred Asset is an amount owed to an entity that is not expected to be received by that entity within one year from the date of the balance sheet.

Source 39

10.55 Deferred Grant

Government grants related to assets, including non-monetary grants at fair value, shall be presented in the statement of financial position either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset.

Source 39

10.56 Delivery Note

Delivery Note is a document, issued by the suppliers, which accompanies a delivery of goods, specifying their type and quantity.

Source 39

- 10.57 Delivery Order**
Delivery Order is a document from the consignee, shipper, or owner of freight ordering the release of freight to another party.
Source 39
- 10.58 Demand Deposits**
The sum of money that is given to a bank but can be withdrawn as per the requirement of the depositor. Amounts that are lying in the savings and current accounts maintained with commercial banks.
Source 39
- 10.59 Departmental Accounts Committee (DAC)**
The role of DAC is to discuss and settle Audit paras rased by Auditors from the DG Federal Audit with the organization.
Source 43
- 10.60 Depreciation**
Depreciation is an accounting method of allocating the cost of a tangible asset over its useful life and is used to account for declines in value. Businesses depreciate long-term assets for both tax and accounting purposes.
Source 39
- 10.61 Direct Cost**
Direct Cost is that portion of cost that is directly expended in providing a product or service for sale and is included in the calculation of COGS e.g. labor and inventory (it can be traced to a given cost object in an economically feasible manner). It is the opposite of indirect cost.
Source 39
- 10.62 Disclaimer**
Disclaimer is a statement that the auditor is unable to express an opinion as to the presentation of financial statements in conformity with IFRS and IAS.
Source 39
- 10.63 Diversification**
The process of allocating or spreading capital investments into varied assets to avoid over-exposure to risk.
Source 39
- 10.64 Double Entry Accounting System**
Double Entry Accounting system consists of a chart of accounts where every financial transaction is recorded into at least two of the accounts, once as a debit and once as a credit. This is done to add an additional layer of verification to further ensure the accuracy of the accounting.
Source 39
- 10.65 Endorsement**
Endorsement dependent upon usage, can be: a. a signature that validates something, e.g. a bank cashier will not cash a check without an endorsement; b. a promotional statement, e.g. as found on the dust jackets of books; or, c. formal and explicit approval.
Source 39
- 10.66 Endowment Fund**
Endowment Fund is any asset donated to and for the perpetual benefit of a non-profit institution. The donation is usually made with the requirement that the principal remain intact and money earned from investing the principal be used for a specific purpose. Endowments are given to non-profit organizations with the intention that they be used to advance the management of the organization for the long term.
Source 39

10.67 Enterprise Resource Planning (ERP)

ERP is an information system or process that integrates all operational data and related applications for an entire enterprise. ERP systems permit organizations to manage resources across the enterprise.

Source 39

10.68 Entity

A person, partnership, organization, or business that has a legal and separately identifiable existence.

Source 39

10.69 Equity and owner's equity (OE)

In the most general sense, equity is assets minus liabilities. An owner's equity is typically explained in terms of the percentage of stock a person has ownership interest in the company. The owners of the stock are known as shareholders.

Source 39

10.70 Exchange rate

Exchange rate is the rate at which one currency will be exchanged for another. It is also regarded as the value of one country's currency in relation to another currency.

Source 39

10.71 Expenses (FE, VE, AE, OE)

The fixed, variable, accrued or day-to-day costs that a business may incur through its operations.

Source 39

10.72 Federal Board of Revenue (FBR)

Federal Board of Revenue (FBR) has the responsibility for formulation and administration of fiscal policies, levy and collection of federal duties, taxes and other levies, and quasi-judicial function of deciding taxation cases and appeals.

Source 39

10.73 Financial analysis

Financial Analysis is the examination of a business from a variety of perspectives in order to fully understand the greater financial situation and determine how best to strengthen the business. A financial analysis looks at many aspects of a business from its profitability and stability to its solvency and liquidity.

Source 39

10.74 Financial Expense

Financial Expense can mean, generally in the corporate world, a company's interest expense on long-term debt; or, in greater depth, it includes interest and related charges; foreign exchange losses on debt; net expense on the disposal of marketable securities; amortization of bond redemption premiums; additions to provisions for financial liabilities and charges and impairment losses on investments.

Source 39

10.75 Financial Forecasts

Financial Forecasts are prospective financial statements that present expected future financial position, results of operations, and cash flows based on expected conditions, i.e. a financial forecast is of the most likely future scenario.

Source 39

10.76 Financial Management (FM)

FM is a vital activity in any organization. It is the process of planning, organizing, controlling and monitoring financial resources with a view to achieve organizational goals and objectives.

Source 39

10.77 Financial Period

Financial period in relation to a company or any other body corporate, means the period (other than financial year) in respect of which any financial statements thereof are required to be made.

Source 125

10.78 Financial Regulations (FR)

FR laws and rules that govern what financial institutions such as banks, brokers and investment companies can do. These rules are generally promulgated by government regulators or international groups to protect investors, maintain orderly markets and promote financial stability.

Source 39

10.79 Financial Statements

Financial Statements in relation to a company, includes—

- (a) a statement of financial position as at the end of the period;
- (b) a statement of profit or loss and other comprehensive income or in the case of a company carrying on any activity not for profit, an income and expenditure statement for the period;
- (c) a statement of changes in equity for the period;
- (d) a statement of cash flows for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (f) comparative information in respect of the preceding period; and
- (g) any other statement as may be prescribed.

Source 125

10.80 Financial Year

Financial year in relation to a company or any other body corporate, means the period in respect of which any financial statement of the company or the body corporate, as the case may be, laid before it in general meeting, is made up, whether that period is a year or not.

Source 125

10.81 Fixed assets (FA)

FA are long-term and will likely provide benefits to a company for more than one year, such as a real estate, land or major machinery.

Source 39

10.82 Fixed Assets Register

An accounting method used to keep track of the fixed assets of a firm. The register shows the value of assets, date of acquisition and other details necessary to compute for depreciation and tax purposes. Fixed assets include land, buildings, machineries and other items used in the business and are not for sale in the ordinary course of operations.

Source 39

10.83 Fixed Assets' Residual Value

The residual value is the estimated value of a fixed asset at the end of its lease or at the end of its useful life. The lessor uses residual value as one of its primary methods for determining how much the lessee pays in lease payments. As a general rule, the longer the useful life or lease period of an asset, the lower its residual value.

Source 39

10.84 Fixed expenses (FE)

FE payments like rent that will happen in a regularly scheduled cadence. Forecasting is predictive analysis performed to provide insight into anticipated short-term business

performance. It is a periodic update to the budget (and the Strategic Plan) that reflects changes and impacts actually being experienced in the marketplace. Forecasting is typically made up of revenue and expense outlooks and often extends further to the balance sheet and cash flow.

Source 39

10.85 Forecasting

A systematic method used to identify an organization's long-term goals and to lay out the best approach for achieving those goals (this includes resource projections for key initiatives supporting the organization's strategy). Planning encompasses both external and internal factors that span the entire organization.

Source 39

10.86 Full Disclosure

Financial statements contain enough information that they are not misleading.

Source 39

10.87 General ledger (GL)

A complete record of the financial transactions over the life of a company.

Source 39

10.88 Generally accepted accounting principles (GAAP)

A set of rules and guidelines developed by the accounting industry for companies to follow when reporting financial data. Following these rules is especially critical for all publicly traded companies.

Source 39

10.89 Historical Cost Convention

A historical cost is a measure of value used in accounting in which the price of an asset on the balance sheet is based on its nominal or original cost when acquired by the company. The historical-cost method is used for assets in the United States under generally accepted accounting principles (GAAP).

Source 39

10.90 Income & Expenditure Statement

A non-profit firm needs to prepare an income and expenditure account, which can help it in ascertaining the surplus earned or deficiency incurred during a period.

Source 44

10.91 Insolvency

A state where an individual or organization can no longer meet financial obligations with lender(s) when their debts come due.

Source 39

10.92 Internal controls

Internal controls are the mechanisms, rules and procedures implemented by a company to ensure the integrity of financial and accounting information, promote accountability and prevent fraud.

Source 39

10.93 International accounting standards (IAS)

IAS are a set of internationally-agreed principles and procedures relating to the way that companies present their accounts.

Source 39

10.94 International Financial Reporting Standards (IFRS)

International Financial Reporting Standards (IFRS) are a set of international accounting standards stating how particular types of transactions and other events should be reported in financial statements. IFRS are issued by the International

Accounting Standards Board (IASB), and they specify exactly how accountants must maintain and report their accounts.

Source 39

10.95 International Public Sector Accounting Standards (IPSAS)

IPSAS are a set of accounting standards issued by the IPSAS Board for use by public sector entities around the world in the preparation of financial statements.

Source 39

10.96 Inventory

Inventory is the term for the goods available for sale and raw materials used to produce goods available for sale. Inventory represents one of the most important assets of a business because the turnover of inventory represents one of the primary sources of revenue generation and subsequent earnings for the company's shareholders.

Source 39

10.97 Investment Policy of NDRMF

The National Disaster Risk Management Fund (NDRMF) has its own investment policy titled "Investment Guidelines and Policy," approved by the BoD on 2nd March, 2018.

Source 103

10.98 Liabilities (current and long-term)

A company's debts or financial obligations incurred during business operations. Current liabilities (CL) are those debts that are payable within a year, such as a debt to suppliers. Long-term liabilities (LTL) are typically payable over a period of time greater than one year. An example of a long-term liability would be a multi-year mortgage for office space.

Source 39

10.99 Limited liability company (LLC)

An LLC is a corporate structure where members cannot be held accountable for the company's debts or liabilities. This can shield business owners from losing their entire life savings if, for example, someone were to sue the company.

Source 39

10.100 Management Letter

After the meeting of Departmental Accounts Committee (DAC), for unsettled audit observations, a Management Letter is issued by 43.

Source 43

10.101 Matching

A company records expenses in the accounting period in which it helped create revenue, not when payment was made for the expenses.

Source 39

10.102 Net Assets

Total assets minus total liabilities of an individual or company. For a company, also called owner's equity or shareholders' equity or net worth.

Source 39

10.103 Net income (NI)

A company's total earnings, also called net profit. Net income is calculated by subtracting total expenses from total revenues.

Source 39

10.104 NIDA account

National Bank of Pakistan PLS account, offered profit on National Income Daily Accounts (NIDA)

Source 45

10.105 Observation Statement (OS)

During the audit of an entity/organization any irregularity identified by the Auditors from DG Federal Audit (43) is called Observation Statement.

Source 43

10.106 Operating expenditure (OPEX)

An operating expense is an expense a business incurs through its normal business operations. Often abbreviated as OPEX, operating expenses include rent, equipment, inventory costs, marketing, payroll, insurance, and funds allocated for research and development.

Source 39

10.107 Periodic Analysis

Variance Analysis of budgeted and actual information is carried out monthly and quarterly and periodic management reports are generated for presentation to the management.

Source 39

10.108 Posting

Posting is the procedure of transferring entries from the journal to the general ledgers and subsidiary ledgers. The ledger is an account form where all accounts taken together as one group are recorded.

Source 39

10.109 Prepaid Expenses

These are expenses paid in cash and recorded as assets before they are used or consumed (a common example is insurance which may be purchased for a full year or longer in advance).

Source 39

10.110 Present value (PV)

The current value of a future sum of money based on a specific rate of return. Present value helps us understand how receiving \$100 now is worth more than receiving \$100 a year from now, as money in hand now has the ability to be invested at a higher rate of return. For specific cash flows, the term is Net Present Value (NPV).

Source 39

10.111 Profit and loss statement (P&L)

A financial statement that is used to summarize a company's performance and financial position by reviewing revenues, costs and expenses during a specific period of time, such as quarterly or annually.

Source 39

10.112 Public Accounts Committee (PAC)

The Public Accounts Committee (PAC) signifies one of the essential constituents of Parliamentary Dominion which is the culpability of Public money. The committee may examine the expenditures, administration, delegated legislation, public petitions and policies of the Ministry concerned and its associated public bodies and may forward its report of findings and recommendations to the Ministry and the Ministry shall submit its reply to the Committee

Source 46

10.113 Reconciliation

Reconciliation is an accounting process that uses two sets of records to ensure figures are correct and in agreement. It confirms whether the money leaving an account matches the amount that's been spent, and ensures the two are balanced at the end of the recording period. Reconciliation provides consistency and accuracy in financial accounts.

Source 39

10.114 Regular Supplementary Grant

Not available either through reappropriation of funds from within the same Grant/Demand or Technical Supplementary Grant from one Grant/Demand to another Grant/Demand.

Source 39

10.105 Restricted Grant

A restricted grant is when an individual, business, government or a foundation donates money to a nonprofit for a specific purpose.

Source 47

10.116 Return on investment (ROI)

A measure used to evaluate the financial performance relative to the amount of money that was invested. The ROI is calculated by dividing the net profit by the cost of the investment. The result is often expressed as a percentage.

Source 39

10.117 Revenue Recognition

A company records revenue in the accounting period when services are completed or goods are delivered to the customer, not when the customer makes payment. Setting up a double entry accounting system consists of setting up a chart of accounts in a general ledger. There are five basic types of accounts made up of three balance sheet accounts (assets, liabilities, and equities) and two income statement accounts (revenue and expenses).

Source 39

10.118 SECP Compliance Report

All listed companies and all Not-for-Profit entities need to submit an annual SECP Compliance Report.

Source 49

10.119 SECP rules 2013 amended April 2017

The Securities and Exchange Commission of Pakistan (SECP) has amended the Public Sector Companies (Corporate Governance) Rules, 2013, after approval by the federal government.

Source 48

10.120 Source Documents

A source document, often called business paper, is the document produced with each business event and used to record every business transaction. In other words, it's a physical or electronic document that lists the details of a transaction and is used by the accounting department to journalize accounting information.

Source 39

10.121 Straight-Line method of depreciation

A method of calculating the depreciation of an asset which assumes the asset will lose an equal amount of value each year. The annual depreciation is calculated by subtracting the salvage value of the asset from the purchase price, and then dividing this number by the estimated useful life of the asset.

Source 39

- 10.122 TDR**
Term Deposits Receipts , investment certificates.
Source 51
- 10.123 Technical Supplementary Grant**
The Technical Supplementary Grant is sanctioned to transfer funds from a Grant/Demand as a result of accrual of saving to another Grant/Demand, which needs provision of additional funds.
Source 50
- 10.124 Token Supplementary Grant**
The Token Supplementary Grant is sanctioned to open and operate a new budget head.
Source 50
- 10.125 Transaction Document**
Transaction Document means, collectively, this Agreement and each other agreement or document referred to in this Agreement or to be executed in connection with any of the Transactions.
Source 39
- 10.126 Transport Monetization**
The basic objective of this transport monetization policy is in line with the observance of the austerity measures and to eliminate any possibility of misuse of official vehicles, as well as to restrict the maintenance expenditure of the vehicles to the bare minimum, which shall be used as protocol/operational duty purposes.
Source 52
- 10.127 Trial balance**
A business document in which all ledgers are compiled into debit and credit columns in order to ensure a company's bookkeeping system is mathematically correct.
Source 39
- 10.128 Variable expenses (VE)**
Variable expenses, like labor costs, that may change in a given time period. When a financial transaction occurs, entries are made in at least two of the accounts on the chart of accounts. In a general ledger chart of accounts, debits are recorded on the left side and credits are recorded on the right side.
Source 39
- 10.129 Zero Based Budgeting (ZBB)**
Zero-based budgeting (ZBB) is a method of budgeting in which all expenses must be justified for each new period. The process of zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous one.
Source 39

AUDIT

11.01 Assurance Services

An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.

Source 130

11.02 Audit risk

The risk that internal auditors may arrive at the wrong conclusions and opinions of the work that they have undertaken.

Source 130

11.03 Code of Ethics

The Code of Ethics of The Institute of Internal Auditors (IIA) are principles relevant to the profession and practice of internal auditing, and Rules of Conduct that describe behavior expected of internal auditors. The Code of Ethics applies to both parties and entities that provide internal audit services. The purpose of the Code of Ethics is to promote an ethical culture in the global profession of internal auditing.

Source 130

11.04 Compliance

Conformity and adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements.

Source 130

11.05 Control

Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved. The policies, procedures (both manual and automated), and activities that are part of a control framework, designed and operated to ensure that risks are contained within the level that an organization is willing to accept are called Control Processes.

Any actions of the board and management regarding the importance of control within the organization is called the Control Environment. The control environment includes the following elements:

- Integrity and ethical values.
- Management's philosophy and operating style.
- Organizational structure.
- Assignment of authority and responsibility.
- Human resource policies and practices.
- Competence of personnel.

A level of control that is present if management has planned and organized in a manner that provides reasonable assurance that the organization's risks have been managed effectively and that the organization's risks have been managed effectively and that the organization's goals and objectives will be achieved efficiently and economically is called Adequate Control. A condition that warrants attention as a potential or real shortcoming that leaves an organization excessively at risk is called Control Deficiency, and the potential that control activities will fail to reduce controllable risk to an acceptable level is called Control Risk.

Source 130

11.06 Engagement

A specific internal audit assignment, task, or review activity, such as an internal audit, control self-assessment review, fraud examination, or consultancy. An engagement may include multiple tasks or activities designed to accomplish a specific set of related objectives. The rating, conclusion, and/or other description of results of an individual

internal audit engagement, relating to those aspects within the objectives and scope of the engagement is called an engagement opinion.

Source 130

11.07 Fraud

Any illegal act characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the threat of violence or physical force. Frauds are perpetrated by parties and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage.

Source 130

11.08 Impairment

Impairment to organizational independence and individual objectivity may include personal conflict of interest, scope limitations, restrictions on access to records, personnel, and properties, and resource limitations (funding).

Source 130

11.09 Independence

The freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner.

Source 130

11.10 Internal Audit Activity

A department, division, team of consultants, or other practitioner(s) that provides independent, objective assurance and consulting services designed to add value and improve an organization's operations. The internal audit activity helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

Source 130

11.11 Internal Audit Charter

The internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. The internal audit charter establishes the internal audit activity's position within the organization; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Source 130

11.12 Objectivity

An unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others.

Source 130

11.13 Risk

The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood. A type of risk that revolves around the business impact which is experienced if certain risks are realized is called Acceptable Risk. Such a loss is deemed acceptable, with no additional controls warranted. The level of risk derived from an organization's legal and regulatory compliance responsibilities, its threat profile, and its business drivers and impacts is called Acceptable Risk Level. The evaluation of the magnitude of risk is called Risk Measurement, while ranking risks, formally or informally from the highest to the lowest is called Risk Prioritization. The acceptable levels of variations relative to the achievement of objectives is called Risk Tolerance.

A process that identifies, assesses, manages and controls potential events or situations to provide reasonable assurance regarding the achievement of the organization's objectives is called Risk Management.

Source 130

LEGAL

- 12.01 Affiliate**
An individual or an entity that directly or indirectly controls, is controlled by, or is under common control with the Fund Implementation Partner(FIP).
Source 53
- 12.02 Agreement**
Refers to all schedules, supplements, appendices, appendages and modifications thereof made in accordance with the terms of the Grant Implementation Agreement, and shall have legal binding between the Fund and the FIP.
Source 53
- 12.03 Applicable Law**
Laws and any other instruments having the force of law in the Islamic Republic of Pakistan, as those may be issued form time to time.
Source 53
- 12.04 Board of Directors**
People appointed by for the operations and functioning of the Fund and listed with the Securities & Exchange ComManagement Information System of Pakistan as per Companies Act, 2017
Source 53
- 12.05 Claim Payment**
Payment of claim to the FIP , their hired suppliers, contractors, service providers, based on agreed procedures for payment and auditing as agreed in the Grant Implementation Agreement.
Source 53
- 12.06 Coercive practice**
Practices of impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.
Source 53
- 12.07 Competent Authority**
For the purpose of the Grant Implementation Agreement would be the authority of the Fund, delegated with necessary administrative & financial powers for approval of the project proposal, entry into Grant Implementation Agreement and making the disbursement thereof.
Source 53
- 12.08 Corrupt Practice**
Corrupt practices include accepting, obtaining, offering, giving, receiving or soliciting, directly or indirectly, any gratification and/or of anything of value to influence improperly the actions another party.
Source 53
- 12.09 Day**
This refers to the calander day, unless otherwise specified as “business day”.
Business days are the days on which commercial banks are open for business in Pakistan.
Source 53
- 12.10 Effective Date**
The date on which Grant Implementation Agreement comes into force and effect pursuant to Clause 3.1.
Source 53

12.11 Expiry Date

The date on which the Agreement achieves its completion or natural termination pursuant to Clause 3.3 of the Grant Implementation Agreement.

Source 53

12.12 Fund Implementing Partner (FIP)

Fund Implementation Partner, or Partner in case of Joint Venture and are individually and/or collectively referred to as the FIP, as the context requires.

Source 53

12.13 Force Majeure Event

An event which is beyond the reasonable control of a party and which makes a party's performance of its obligations under the contract impossible or so impractical as to be considered impossible under the circumstances.

A force majeure notice is defined in clause 17.1 of the grant implementation agreement.

Source 53

12.14 Fraudulent Practices

Any act of Management Information System, including a Management Information System representation, that knowingly or recklessly Management Information System leads, or attempts to Management Information System lead, party to obtain a financial or other benefit or to avoid an obligation.

Source 53

12.15 Grant

Refers to financing, up to 70% of the total project cost, committed and provided by the National Disaster Risk Management Fund (NDRMF) for the implementation of the project as per the scope of agreed in the Grant Implementation Agreement.

Source 53

12.16 In writing

Information communicated in written form for example, by mail, e-mail and fax.

Source 53

12.17 Indigenous People Safeguard

principle and requirements set forth in Chapter V, Appendix 3, and 4 (as applicable) of the SPS.

Source 53

12.18 Integrity Violation

Any act which violates Fund's anticorruption policy, including inter alia, the following: abuse, conflict of interest, violations of Fund sanctions, retaliation against whistle blowers or witnesses, and failure to adhere to the highest ethical standard.

Source 53

12.19 Indigenous People Plan (IPP)

Indigenous people plan for the Project, includes any update thereto, prepared by the FIP pursuant to the requirements set forth in the ESMS and cleared by the Fund.

Source 53

12.20 Joint Venture (JV)

It is an association with a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses on behalf of any and all members of the JV, and where the members of the JV are jointly and severally liable to the Fund for the performance of the agreement.

Source 53

12.21 Law

All Federal and Provincial Statutes, Enactments, Acts of Legislature, Laws, Ordinances, Rules, Bye Laws, Clauses, Regulations, Notifications, Guidelines,

Policies, and orders of any Statutory Authority or Court of Islamic Republic of Pakistan.

Source 53

12.22 Obstructive Practices

Those practices that include deliberately destroying, falsifying, altering, or concealing of evidence material to a Fund investigation. It can include making false statements to investigators in order to materially impede a Fund investigation, failing to comply with requests to provide information, documents, or records in connection with an Office of Anticorruption and Integrity (OAI) investigation. Also includes threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or even materially impeding Fund's contractual rights of audit and access to information.

Source 53

12.23 Party

Either the Fund or FIP and the term Parties shall mean both the Fund and FIP.

Source 53

12.24 Policy

The Policy(ies) of the Fund, prescribed from the implementation of the projects by FIPs.

Source 53

12.25 Programme Funds

Endowment provided by the Fund for a specific program.

Source 53

12.26 Project

The Scheme or possible Interventions proposed by the FIP on prescribed Project Proposal Template of the Fund. FIP is obligated to execute it through this contract as per Schedule I.

Source 53

12.27 Sub-contractors

An entity whom/which FIP has associated or shall associate for project implementation while remaining solely liable for the execution of the Agreement.

Source 53

12.28 Third Party

Any person or entity other than the Fund, FIP, the JV Partner(s) or sub-contractor(s).

Source 53

ADMINISTRATION AND SECURITY

- 13.01 Closed-circuit Television (CCTV)**
CCTV is a self-contained surveillance system comprising cameras, recorders and displays for monitoring activities at any installed place(s) in a company / location.
Source 115
- 13.02 Close of Business (COB)**
COB refers to the end of a business / office day hours of the Company.
Source 116
- 13.03 Health, Safety & Environment (HSE)**
HSE is a discipline subject to practical implementation of health (occupational) safety and environmental protection aspects at company workplace to ensure that their activities do not cause harm to anyone.
Source 117
- 13.04 Incident Investigation Report (IIR)**
IIR is a reporting document to identify the root cause of an accident in an effort to make recommendations or take corrective actions to prevent the future occurrence of the same or a similar event.
Source 117
- 13.05 Mechanical Transport (MT)**
MT refers to any vehicle, device, or contrivance for moving people or material in or over land, water, snow, or air that has moving parts.
Source 116/118
- 13.06 Request for Travel Booking (RTB)**
RTB is a documented information entity that contains all the data that a traveler wants to forward for approval / advance payment / booking, or that a manager needs to know before approving an outstation / aboard visit.
Source 116
- 13.07 Standard Operating Procedure (SOP)**
SOP is a set of step-by-step instructions compiled by an organization to help workers carry out complex routine operations.
Source 116/117/118/119
- 13.08 Travel Expense Statement (TES)**
TES is a document containing details of financial transactions listing expenses to reimburse employees who spend personal funds having traveled business / official tours.
Source 116
- 13.09 Travelling Allowance / Dearness Allowance (TA/DA)**
TA/DA refers to the amount of money paid to the employee for the travelling and other expenses during a business / official tours. A specific percentage of basic salary is allotted as a dearness allowance to the employees.
Source 116

HUMAN RESOURCES

- 14.00 Accused**
A person against whom a concern has been reported to the Whistleblowing Committee. It also includes an alleged beneficiary of fraud, improper conduct or wrongdoing.
Source 119
- 14.01 Allegation**
Accusing before proving with evidence.
Source 119
- 14.02 Board of Directors (BoD)**
The Board of Directors, so appointed for the operations and functioning of the Fund and listed with the Securities & Exchange Commission of Pakistan as per Companies Act, 2017.
Source 120
- 14.03 Charge**
A formal accusation duly reviewed and found competent by the Compliance Officer for further probe.
Source 119
- 14.04 Conflict of Interest (COI)**
Conflict of Interest is an action or situation, actual, potential or perceived that could lead an individual to be influenced by considerations of personal gain, or gain to immediate family, whether financial or otherwise.
Source 121
- 14.05 Contract**
The contract agreement and all schedules, supplements, appendices, appendages and modifications thereof made in accordance with the terms given in this HRMP Manual, and shall have legal binding between the Fund and the employees.
Source 120
- 14.06 Concern**
The information about any alleged fraud, improper conduct or wrongdoing.
Source 119
- 14.07 Contributory Provident Fund (CPF)**
Contributory Provident Fund is the referred name of an established provident fund to which monthly subscriptions of the subscribers shall be credited in their individual account and an equal amount shall be credited by the NDRMF by way of addition to such subscriptions.
Source 120
- 14.08 Equal Employment Opportunity (EEO)**
Equal employment Opportunity prescribes the right of all persons to work and to advance on the basis of merit and ability without regard to race, color, religion, sex, national origin, age, disability, veteran's status or other factors which cannot lawfully be the basis for employment actions.
Source 120
- 14.09 Employees' Old-age Benefits (EOBI)**
The Employees' Old-Age Benefits Institution is the pension, old age benefits and social insurance institution of the Government of Pakistan.
Source 120
- 14.10 Final Reporting Officer (FRO)**
Final Reporting Officer is the third officer in line upward in the hierarchy of reporting officers.
Source 121

14.11 Fringe benefits

Employment compensation other than wages or salary, including, for example, annual and sick leave, medical insurance, life insurance, retirement benefits, profit sharing, and bonus points.

Source 120

14.12 Fraud

The commission of an illegal act or omission of legal duty by an employee of the Fund either for personal gain or for wilfully causing loss to the Fund. It also includes the untrue statements by a person, who did not believe the same to be true and active concealment of facts.

Source 119

14.13 Good Faith

Good faith is evident when the report is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the report is true. However, a report does not have to be proven to be true to be made in good faith.

Source 119

14.14 Group Life Insurance (GLI)

Group Life Insurance is the financial support for employee's family in the event of their death/disability.

Source 120

14.15 Human Resource Committee (HRC)

As part of good management practice, the BOD has constituted Human Resource Committee; a sub-committee by the BoD of NDRMF with their TORs for responsible for human resources.

Source 120

14.16 Initiating Officer (IO)

Initiating Officer is the person responsible for writing the initial report of an employee. This person is the direct reporting officer who is interacting with a junior officer on daily basis.

Source 121

14.17 Job Description (JD)

Job Description is a written statement detailing the duties of a particular job title

Source 121

14.18 Management by Objectives (MBOs)

It is a strategic management model that aims to improve the performance of an organization by clearly defining objectives that are agreed to by both management and employees.

Source 98

14.19 Regular Position

Any position other than a temporary position.

Source 120

14.20 Performance Evaluation Report (PER)

Performance Evaluation Report is a formal and productive procedure to measure an employee's work and results based on their job responsibilities. It is called annual confidential report(ACR) as well.

Source 120

14.21 SMART

This refers to a standard that the organization must follow while identifying its goals and objectives. It basically it stands for Specific, Measurable, Achievable, Realistic and Time Framed.

Source 121

14.22 Standard Operating Procedures (SOP)

A Standard Operating Procedure (SOP) is a set of step-by-step instructions compiled by the Company to help workers carry out complex routine operations.

Source 120

14.23 Senior Reporting Officer (SRO)

Senior Reporting Officer is the officer next in chain of command after the initiating officer.

Source 121

14.24 Whistle-blowing

The voluntary disclosure of a concern by a whistle-blower to the Whistleblowing Committee.

A whistle-blower is any employee, director, related officer, contractor, FIP personnel, an ex-employee or any member of public, who makes or attempts to make a disclosure of improper conduct or wrongdoing or fraud to the Whistleblowing Committee.

Source 121

MEDIA

15.01 **Broadband**

A high-speed Internet access that is always on and faster than the traditional dial-up access.

Source 107

15.02 **Brand Credibility**

When consumers perceive that a brand (or product information contained in a brand) has the ability (i.e., expertise) and willingness (i.e., trustworthiness) to continuously deliver what has been promised.

Source 107

15.03 **Communication**

Communication is the act of conveying meanings from one entity or group to another through the use of mutually understood signs, symbols, and relating rules.

Source 107

15.04 **Content development**

The process of researching, writing, gathering, organizing, and editing information for publication through various forms of media.

Source 107

15.05 **Content management (CM)**

The process of managing paper and electronic information through its life cycle creation, review, storage and dissemination all the way to their disposal as well as tracking and storing different versions.

Source 107

15.06 **Coverlines**

Captions on a magazine/Newspaper front cover.

Source 107

15.07 **Data**

The representation of facts, concepts or instructions in a formalized manner suitable for communication, interpretation or processing

Source 107

15.08 **Electronic Media**

Channels that broadcast information to mass audiences by electronic means, through radio and television.

Source 107

15.09 **Human Stories**

A feature story that discusses an individual or community in an emotional way and presents people and their problems, concerns, or achievements in a way that brings about interest, sympathy or motivation in the reader or viewer. It may be "the story behind the story" about an event, organization or an interview with a survivor of a natural disaster of a beneficiary of NDRMF funded project(s).

Source 107

15.10 **Information**

Any collection of data that is processed, analyzed, interpreted, classified or communicated in order to serve a useful purpose, present facts or represent knowledge in any medium or form. This includes presentation in electronic (digital), print, audio, video, image, and graphical, cartographic, physical sample, textual or numerical form.

Source 107

- 15.11 Information Education and Communication (IEC)**
Information Education and Communication is an approach which attempts to change or reinforce a set of behavior in a target audience regarding a specific problem in a predefined period of time.
Source 107
- 15.12 Information intermediary**
Enabling access to information from multiple sources.
Source 107
- 15.13 Information management (IM)**
The collection, processing, organization, storage and dissemination of information for a specific purpose.
Source 107
- 15.14 Knowledge management (KM)**
Leveraging people, resources, processes and information in order to achieve a strategic objective.
Source 107
- 15.15 Mass Communication**
Mass communication is the process of exchanging information through mass media to large segments of the population.
Source 107
- 15.16 Media**
Plural of medium refers to a tool used to store and deliver information or data. The main means of communication through which news, entertainment, education, data or promotional messages are disseminated is regarded collectively as media. It includes every broadcasting and narrowcasting medium such as newspapers, magazines, TV, radio, billboards, direct mail, telephone, fax and internet.
Source 107
- 15.17 Media Release**
A press release, news release, media release, press statement or video release is a written or recorded communication directed at media representatives for the purpose of announcing something newsworthy.
Source 107
- 15.18 Media toolkit**
Toolkit designed to provide tips on commonly used media-related documents.
Source 107
- 15.19 Media Workshop**
Brief intensive educational program that focuses especially on techniques and skills in media.
Source 107
- 15.20 Policy**
A course or principle of action, guiding principle adopted / proposed / pursued by an organization or individual intended to influence and determine decisions and other matters.
Source 107
- 15.21 Print Media**
Channels that disseminate information to the public through print format, such as newspapers, journals and magazines.
Source 107

15.22 Social Media Influencers

A Social Media Influencer is a user on social media who has established credibility in a specific industry. A social media influencer has access to a large audience and can persuade others by virtue of their authenticity and reach.

Source 107

15.23 Tracking Tools

Analytical tools used to measure opinions and sentiments of groups and influencers and find out about online discussions about a specific organization, brand and other topics of interest. It also includes historical data and other information.

Source 107

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