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for every child

Guidance for Civil Society Organizations on Partnership with UNICEF

UNICEF Division of Data, Analytics, Planning and Monitoring
February 2020

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ACRONYMS

CBO	Community-Based Organization
CFEI	Call For Expressions of Interest
CPD	Country Programme Document
CRC	Convention on the Rights of the Child
CSO	Civil Society Organization
DCT	Direct Cash Transfer
DSA	Daily Subsistence Allowance
FACE	Funding Authorization and Certificate of Expenditures Form
HACT	Harmonized Approach to Cash Transfers
HPD	Humanitarian Programme Document (appended to a Programme Cooperation Agreement)
ICE	Itemized Cost Estimate
INGO	International Non-Governmental Organization
MOU	Memorandum of Understanding
NGO	Non-Governmental Organization
PCA	Programme Cooperation Agreement
PD	Programme Document (appended to a Programme Cooperation Agreement)
PRC	Partnership Review Committee
PRP	Partner Reporting Portal (www.partnerreportingportal.org)
PSEA	Prevention of Sexual Exploitation and Abuse
RBM	Results-Based Management
SDG	Sustainable Development Goals
SSFA	Small-Scale Funding Agreement
TOR	Terms of Reference
UNGM	UN Global Marketplace (www.ungm.org)
UNICEF	United Nations Children's Fund
UNPP	UN Partner Portal (www.unpartnerportal.org)
VAT	Value-Added Tax

FORWARD

Overview

Every year, UNICEF partners with nearly 4,000 civil society organizations (CSOs) in countries all around the world to implement programmes and deliver results for children, women and communities.

This publication, *Guidance for Civil Society Organizations on Partnership with UNICEF*, has been developed to promote understanding of UNICEF's partnership principles, processes and practices among both current and prospective civil society partners. This publication is aligned with UNICEF's Procedure for Country and Regional Office CSO Implementing Partnerships, an internal UNICEF document issued in February 2019 that applies to all UNICEF offices when partnering with and transferring resources to CSOs. In the event of any unintentional misalignment between the guidance in this publication and the legal partnership agreement signed between UNICEF and a CSO partner, the latter prevails.

Purpose and intended users

The purpose of this publication is to promote common understanding of UNICEF's civil society partnership requirements. It is hoped that by reducing the information asymmetry between UNICEF offices and CSOs, the publication will support the timely establishment of high-quality, results-focused partnerships that in turn deliver high-quality, results-focused development and humanitarian programmes.

The primary audience of this publication is both current and prospective civil society partners. The content of the publication may be especially relevant to those CSO personnel who are focal points for developing or managing partnerships with UNICEF. This publication, which focuses on the general operationalization of civil society partnerships with UNICEF, is to be read in conjunction with other publications that provide technical guidance on collaboration in specific programme sectors.

Feedback and suggestions

The content of this publication is aligned to the requirements of UNICEF's 2019 CSO Procedure. As and when UNICEF's internal procedure is revised, this publication will be revised accordingly. The publication may also be periodically revised to reflect user feedback and provide greater clarification. Please send feedback, suggestions or queries on the content of this publication to csopartnership@unicef.org.

For all other partnership-related inquiries, the UNICEF field office should serve as the first and primary point of contact.



Chapter 1: Introduction to UNICEF, CSOs and Engagement Modalities

- The UNICEF Strategic Plan, 2018–2021 establishes five goal areas:



Every child survives and thrives.



Every child learns.



Every child is protected from violence and exploitation.



Every child lives in a safe and clean environment.



Every child has an equitable chance in life.

- UNICEF partners with a wide range of civil society organizations (CSOs) in its work around the world:



International NGOs (INGOs)



National NGOs



Community-based organizations



Academic institutions

- UNICEF has two main modalities for engaging civil society: procurement modality and partnership modality.



Procurement



Partnership

1.1. Who is UNICEF?

UNICEF, the United Nations Children's Fund, works in countries all around the world to save children's lives, to defend their rights and to help them fulfil their potential from early childhood through adolescence. UNICEF is guided by the [Convention on the Rights of the Child \(CRC\)](#), an international treaty adopted in 1989 to protect the rights of children around the world.

At the global level, UNICEF's work is guided by its Strategic Plan. The current [UNICEF Strategic Plan, 2018–2021](#) charts a course towards the attainment of the [2030 Sustainable Development Goals \(SDGs\)](#). The overarching goal of the UNICEF Strategic Plan, 2018–2021 is to drive results for the most disadvantaged children and young people. It establishes five goal areas:

- (1) Every child survives and thrives.
- (2) Every child learns.
- (3) Every child is protected from violence and exploitation.
- (4) Every child lives in a safe and clean environment.
- (5) Every child has an equitable chance in life.

These five goal areas span a child's life cycle, encompassing antenatal care through infancy,

childhood and adolescence, giving priority to the most disadvantaged children. The UNICEF Strategic Plan recognizes partnership with civil society—along with partnerships with governments, other UN organizations, the private sector, communities and children themselves—as an important modality for the achievement of results for children.

At the country level, UNICEF and the Host Government sign a Country Programme Document (CPD), typically lasting five years. The CPD provides an overview of the most critical issues in realizing children's rights in the country, as well as the programme priorities. Partnerships developed between UNICEF and CSOs at the country level must contribute to addressing child rights issues and realizing programme priorities identified in the CPD. The UNICEF website contains a [repository of all CPDs](#) approved by the UNICEF Executive Board.

1.2. Who is civil society?

UNICEF partners with a wide range of civil society organizations (CSOs) in its work around the world. The term “civil society” refers to private, voluntary associations that are distinct from the public and for-profit sector and designed to advance common interests and ideas. CSOs perform diverse functions, such as

Category	Definition	Key features	Comparative advantage
International NGO (INGO)	An NGO that has offices in more than one country	• Generally highly structured in terms of mandate, technical expertise and management systems • Comprised of a headquarters office and varying networks of regional and/or country-based offices	Combines international expertise and systems with local presence
National NGO	An NGO that is established in only one country	• Varying mandates, structures and systems depending on the country context and specific organization history • Structured according to areas of common interest and concern by citizens • National or regional coverage or reach	Builds on home-grown social initiatives and local capacities
Community-based organization	A grassroots association	• Small organizational and management structure • Grassroots organization focused on improving the lives and well-being of a specific community • Local coverage or reach	Has capacity to reach hard-to-reach and underserved populations
Academic institution	A degree-conferring institution	• Degree-conferring institution, dedicated to higher education and research • Varying range of organizational types, funding structures and relationships to government and the private sector • May be established in one or more than one country	Combines academic knowledge, research and education

delivering basic social services, mobilizing popular support for specific causes and engaging governments in policy dialogue. UNICEF classifies CSOs into four main categories: international non-governmental organizations (INGOs), national non-governmental organizations (national NGOs), community-based organizations (CBOs) and academic institutions.

1.3. What are the UNICEF modalities for civil society engagement?

UNICEF has two main modalities for engaging civil society: procurement modality and partnership modality.

UNICEF uses the procurement modality where the primary purpose is to obtain goods or services that are available from the local market. When UNICEF uses the procurement modality, it unilaterally defines the Terms of Reference and follows a competitive bidding process that results in the award of a commercial contractual arrangement. UNICEF posts its procurement opportunities on the [UN Global Marketplace \(UNGMP\)](#), and CSOs as well as private sector actors are invited to bid on procurement opportunities. Examples of programme interventions where UNICEF may engage CSOs through the procurement modality include research projects; distribution of supplies; operational/logistical support for the organization of events; design services; and large-

scale construction projects. The procurement modality is *not* the focus of this publication.

UNICEF uses the partnership modality for “voluntary and collaborative relationships, in which all participants agree to work together to achieve a common purpose or undertake a specific task and, as mutually agreed, to share risks and responsibilities, resources and benefits.” UNICEF posts partnership opportunities on the [UN Partner Portal](#). In contrast to the procurement modality, UNICEF does not unilaterally define the Terms of Reference when engaging CSOs via the partnership modality. Instead, once a CSO has been identified for a partnership opportunity, both UNICEF and the CSO contribute to planning and defining the expected results; pool resources; and collaborate to achieve the commonly defined results.

Thus, it is not the mere fact that an entity is a CSO that partnership is necessarily always the right modality to pursue. Rather, it is the nature and substance of the relationship between UNICEF and a CSO that determines whether the most appropriate modality is procurement or partnership. The rest of this publication focuses on the partnership modality.



Chapter 2: Introduction to Partnerships Between UNICEF and CSOs

- Key guiding principles for the establishment of UNICEF partnerships with CSOs include:



National capacity



Accountability



Results-based management



Complementarity



Cost-effectiveness

- The reasons that UNICEF partners with CSOs are:



Implementation of humanitarian and development programmes



Advocacy for children's rights and engagement in policy dialogue



Promotion of technical knowledge and innovative practices



Support to the development of an active civil society

- The reasons that CSOs may choose to partner with UNICEF are:



Global reach and convening power



Technical expertise and capacity-building



Financial support and supplies

- Four key stages in the partnership process:



STAGE 1

Selection and due diligence verification of CSOs



STAGE 2

Design and formalization of the partnership



STAGE 3

Programme implementation, monitoring and reporting



STAGE 4

Conclusion of the partnership



2.1. What are UNICEF's guiding principles for the establishment of partnerships with CSOs?

Key guiding principles for the establishment of UNICEF partnerships with CSOs include:

- **National capacity:** partnerships with CSOs strengthen capacities of national actors and communities to address development challenges in a sustainable manner;
- **Accountability:** partnerships with CSOs outline the roles and responsibilities of UNICEF, the responsible CSO and other partners involved in the programme;
- **Results-based management:** partnerships with CSOs are geared towards achieving results defined in the UNICEF country programme and/or humanitarian response, with due consideration to risks and opportunities in the programming environment;
- **Complementarity:** partnerships with CSOs are based on the comparative strengths and advantages, and contribution of financial and non-financial resources from UNICEF and the CSO to achieve the jointly planned results;
- **Cost-effectiveness:** partnerships with CSOs strive to minimize administrative and financial costs without compromising accountability or effectiveness.

2.2. Why does UNICEF partner with CSOs?

UNICEF believes that partnerships are critical to deliver results for children and to realize the rights of children. Since its inception, UNICEF has worked with a broad range of partners all over the world. Today, most UNICEF offices engage with CSOs in various ways on programme delivery, advocacy and coordination. Among the many reasons that UNICEF partners with CSOs are:

- **Implementation of humanitarian and development programmes:** CSO partnerships extend the reach and effectiveness of UNICEF programmes across sectors and geographic areas. Working together, UNICEF and CSOs can jointly help to ensure the long-term sustainability of child-focused programmes within countries and communities.
- **Advocacy for children's rights and engagement in policy dialogue:** UNICEF convenes platforms for joint advocacy with like-minded CSO partners. In many countries, UNICEF and CSOs jointly promote children's rights by engaging governments in policy dialogue and initiating public awareness campaigns on child-focused topics. These partnerships provide an effective tool for mobilizing political will at the national level and promoting social and behavioural change at the community level.
- **Promotion of technical knowledge and innovative practices:** CSOs have local and



technical knowledge and expertise, enabling them to develop innovative solutions for children. National CSOs in particular often have deep knowledge of the local context, as they navigate access to different population groups. Through partnerships with UNICEF, these solutions can be replicated and taken to scale.

- **Support to the development of an active civil society:** UNICEF believes that the existence of a well-functioning civil society focused on the rights and the development of children constitutes an end in itself.

2.3. Why should CSOs partner with UNICEF?

- **Global reach and convening power:** With a strong presence in 190 countries, UNICEF is an influential actor that can foster greater alignment between global initiatives and national development strategies. UNICEF uses its unique position to convene stakeholders around children's issues, advocating for the development of policies and mechanisms that protect child rights and raise public awareness around children's issues.
- **Technical expertise and capacity-building:** Through partnership with UNICEF, many CSOs have benefited from UNICEF's technical expertise and have gained enhanced knowledge and technical skills; strengthened delivery approaches and organizational and management systems; and

access to new technologies.

- **Financial support and supplies:** Many civil society partners benefit from UNICEF's financial support and UNICEF-procured supplies. Through Programme Cooperation Agreements and Small-Scale Funding Agreements, UNICEF provides financial resources and supplies needed for programme implementation and capacity-building, supplementing the CSO's own financial and non-financial contributions to the partnership.

2.4. How does UNICEF partner with civil society?

UNICEF's requirements for implementation of programme interventions through CSO partnerships are established in its Procedure for Country and Regional Office CSO Implementing Partnerships. The current CSO Procedure, which was issued in February 2019, establishes four key stages in the partnership process:

1. Selection and due diligence verification of CSOs
2. Design and formalization of the partnership
3. Programme implementation, monitoring and reporting
4. Conclusion of the partnership

Each one of these key stages is covered in the subsequent chapters.



Chapter 3: Selection and Due Diligence Verification of CSOs

- A CSO interested in partnership with UNICEF must complete a partner declaration, confirming that:



It is a non-profit civil society organization.



It is committed to the core values of the UN and the Universal Declaration of Human Rights.



It abides by the Principles of Partnership as endorsed by the Global Humanitarian Platform in July 2007.



It will not discriminate against any person or group.



It shall ensure that all its employees, personnel and sub-contractors comply with the standards of conduct listed in Section 3 of the UN Secretary-General's Bulletin on "Special Measures for Protection from Sexual Exploitation and Abuse."



It has not been charged with or been complicit in fraud or financial and non-financial corrupt activities.



Neither the CSO nor any of its members is mentioned on the United Nations Security Council Consolidated Sanctions List.

- Selection criteria include, but are not limited to:



Expertise and experience in the sector/area



Local experience, presence and community relations



Innovative approach to achieve results



Realistic timelines and plans



Contribution of resources by the partner to supplement UNICEF resources



Access/security considerations



Management ability



Cost effectiveness

3.1. How are prospective CSO partners identified?

UNICEF is aware that in many of the countries where it works, there is a vibrant civil society community. As part of its situation analysis of children and women, UNICEF periodically undertakes mapping exercises to identify CSOs working in different thematic and/or geographical areas. However, given the diversity and fluidity of the civil society sector, UNICEF is aware that some CSOs, especially smaller national and local CSOs, may struggle to make themselves known to UNICEF and the UN.

In 2018, UNICEF, along with UNHCR and WFP, launched the UN Partner Portal (www.unpartnerportal.org), an online platform that allows CSOs to create profiles and provide the UN with key information about their organizations. Part of the registration process on UN Partner Portal includes the completion of a Partner Declaration, comprising the following declarations:

- The CSO is a non-profit civil society organization.
- The CSO is committed to the core values of the UN and the [Universal Declaration of Human Rights](#).
- The CSO abides by the [Principles of Partnership](#) as endorsed by the Global Humanitarian Platform in July 2007. The Principles of Partnership are: (a) equality, (b) transparency, (c) result-oriented approach, (d) responsibility, (e) complementarity.
- The CSO will not discriminate against any person or group on the basis of race, colour, sex, language, religion, political or other opinion, national or social origin, property, disability, birth, age or other status.
- The CSO shall ensure that all its employees, personnel and sub-contractors comply with the standards of conduct listed in Section 3 of the UN Secretary-General's Bulletin on "[Special Measures for Protection from Sexual Exploitation and Abuse](#)."
- The CSO has not been charged with or been complicit in fraud or financial and non-financial corrupt activities, including money laundering, crimes against humanity and war crimes, and is not involved, nor has been involved in the past, with such activities that are incompatible with the UN mandate and values and that would render the organization unsuitable for dealing with UN agencies.

- Neither the CSO nor any of its members is mentioned on the [United Nations Security Council Consolidated Sanctions List](#). Furthermore, it has not supported and does not support, directly or indirectly, individuals and entities sanctioned by or otherwise involved in a manner prohibited by a Security Council resolution adopted under Chapter VII of the Charter of the United Nations.

All non-profit civil society organizations able to make the Partner Declaration in good faith are encouraged to register and create profiles on the UN Partner Portal. The completion of an online profile on UN Partner Portal exempts the CSO from any other paper-based profiles, in line with UNICEF's commitment to UN harmonization and simplification of processes. The completion of a profile on UN Partner Portal makes a CSO eligible to apply for all partnership opportunities posted on the Portal, but does not guarantee selection for any given partnership opportunity.

CSOs that are unable to complete a profile on the UN Partner Portal are encouraged to instead submit a paper [Partner Declaration and Profile form](#) to UNICEF.

3.2. How are CSOs selected for partnership opportunities?

In order to identify which among the potentially millions of CSOs it should partner, UNICEF relies on two approaches for selecting civil society partners: open selection and direct selection.

Under the open selection approach, UNICEF posts a partnership opportunity, also known as a Call For Expressions of Interest (CFEI), on a public platform like the UN Partner Portal, making it visible to all CSOs. In contexts where internet connectivity is not widely available, partnership opportunities may be posted in newspapers and local media in lieu of or in addition to the UN Partner Portal. Open selection is used when UNICEF offices wish to invite all interested CSOs to submit concept notes in response to a partnership opportunity. In general, open selection is UNICEF's preferred partner selection approach, as it enables a more transparent selection process, supports the identification of new partners or approaches, and provides a comparative analysis of different alternatives to achieve a desired result.

Under the direct selection approach, UNICEF bilaterally

reaches out to one or more CSOs via the UN Partner Portal or an offline platform to directly solicit their interest in partnership. While open selection is UNICEF's preferred partner selection approach, there are also situations where direct selection may be more appropriate, such as in cases where a CSO has been identified as the only available partner with the required technical expertise or geographical presence to implement a programme intervention. Direct selection may also be prompted if UNICEF receives an unsolicited concept note from a prospective CSO partner that aligns with UNICEF's programme strategy and resource availability. CSOs are invited to submit unsolicited concept notes to UNICEF via the UN Partner Portal.

Regardless of whether UNICEF chooses an open selection or direct selection approach, the purpose is the same: to identify those CSO partners that provide the best comparative advantage in the joint development and implementation of a programme intervention. In selecting partners, UNICEF relies on selection criteria relevant to the programming context and results to be achieved. In the case of open selection partnership opportunities, the relevant selection criteria will be transparently communicated to all CSOs.

Selection criteria include, but are not limited to:

- Expertise and experience in the sector/area;
- Local experience, presence and community relations;
- Innovative approach to achieve results;
- Realistic timelines and plans;
- Contribution of resources by the partner to supplement UNICEF resources;
- Access/security considerations;
- Management ability; and
- Cost effectiveness.

CSO partners are encouraged to regularly visit the UN Partner Portal or, in countries where it has not yet been rolled out, local media, to learn more about UNICEF partnership opportunities. CSO partners that are interested in a given partnership opportunity are encouraged to submit concept notes by the application deadline, and in accordance with the guidance provided for the partnership opportunity. While UNICEF is not able to partner with all CSOs interested in a given partnership

opportunity, UNICEF is committed to informing CSOs about the status of their concept note and providing feedback as relevant. CSOs not selected for a given partnership opportunity are encouraged to continue exploring UNICEF partnership opportunities that may offer a better fit.

3.3. What are UNICEF's minimal due diligence verification requirements?

CSOs that are being considered for partnership with UNICEF must first undergo an internal UNICEF due diligence process. The purpose of the due diligence process is to confirm that a partnership between UNICEF and the CSO is in the best interests of children.

UNICEF's due diligence verification of CSOs comprises the following main components:

- Verification that the CSO is established as a non-profit organization and appropriately registered with the relevant government authorities;
- Verification that the CSO's values are in line with UN values and principles;
- Verification that the organization and its members are not included in the [UN Security Council Consolidated Sanctions List](#);
- Verification that no impropriety that could pose reputational risk to UNICEF or communities has been identified in relation to fraud and corruption, sexual exploitation and abuse, child safeguarding violations or other misconduct.

In general, a CSO's completion of a UN Partner Portal profile (or, in lieu of the UN Partner Portal, the submission of a paper [Partner Declaration and Profile form](#)) provides UNICEF with all of the necessary information for a due diligence verification to be undertaken.

3.4. What are the other assessments that CSOs may undergo?

Type of Assessment	Description of Assessment	Timing	Applicability
Due diligence verification	See Section 3.3 above Conducted by UNICEF online in UN Partner Portal (or offline using the Due Diligence Verification form)	Prior to establishment of partnership	Required for all CSOs selected for partnership
Prevention of sexual exploitation and abuse (PSEA) assessment	Conducted by UNICEF or a third party using the PSEA Assessment to review a CSO's PSEA-related policy, training, awareness, reporting and investigations	Prior to establishment of partnership	Required for all CSOs selected for partnership
HACT micro-assessment	Conducted by third-party firm using the HACT micro-assessment questionnaire to assess a CSO's financial and programme management capacity	Prior to or after establishment of partnership, with "high risk assumed" until results are available	Only required if partner receives ≥\$100,000
Procurement assessment	Conducted by UNICEF using the Procurement Assessment template to determine whether a CSO has sufficient capacity to procure >\$2,500 of services or supplies	Within 3 months of establishment of partnership	Only required if partner procures >\$2,500 of services and supplies, and if the partner is neither micro-assessed nor EU/ECHO-pre-qualified
Construction assessment	Conducted by UNICEF to assess a CSO's capacity to implement construction works through communities, subcontract small construction works, or directly implement small construction works	Prior to establishment of partnership with construction activities	Only required if partner undertakes construction activities





Chapter 4: Design and Formalization of Partnership

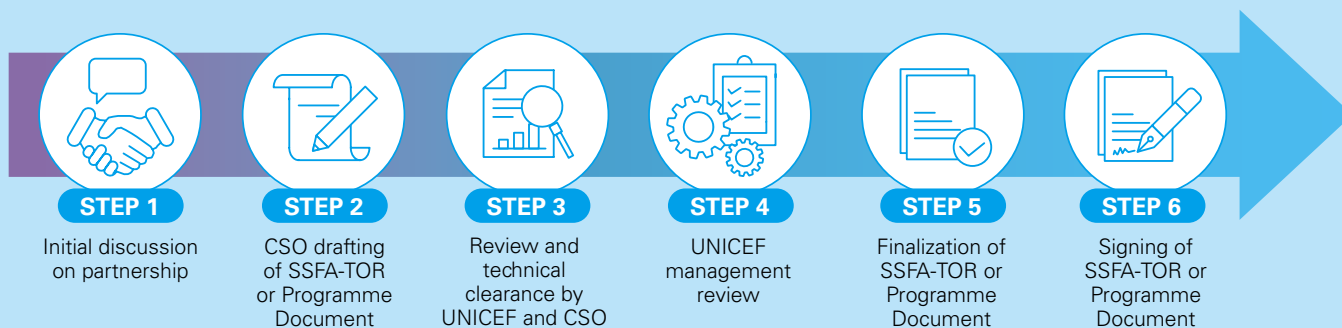
A Small-Scale Funding Agreement is a legal agreement signed between UNICEF and a CSO to define the expected results, activities and resource requirements of a partnership where the transfer of cash and supplies from UNICEF is **up to \$50,000** over a 12-month period.

\$50,000



A Programme Cooperation Agreement is a legal agreement establishing the partnership framework between UNICEF and a CSO where it is anticipated that the total transfer of UNICEF cash and supply resources will be **>\$50,000**.

- The development and finalization of a programme intervention by UNICEF and a CSO follows six steps:



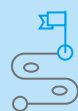
- The duration of a programme intervention is:



Up to **12 months**
for a Humanitarian
Programme Document

Up to **5 years**
for a regular programme
Document

- UNICEF's timely partnerships with CSOs:



UNICEF has established a benchmark of
45 working days for the signing of
regular Programme Documents;
15 working days for the signing of
Humanitarian Programme Documents.

4.1. What are the different partnership agreements?

A CSO selected for formal partnership must sign a partnership agreement with UNICEF. UNICEF has three types of partnership agreements with CSOs: Memoranda of Understanding (MOUs), Small-Scale Funding Agreements (SSFAs), and Programme Cooperation Agreements (PCAs). SSFAs are accompanied by Terms of Reference. PCAs are accompanied by one or more Programme Documents.

4.2. What is a Memorandum of Understanding?

A Memorandum of Understanding is the legal agreement used when UNICEF and the CSO agree to establish a strategic or advocacy alliance or otherwise work together for a common purpose, without transfer of funds or supplies. Under an MoU-type partnership agreement, UNICEF and the CSO each uses its own resources, but coordinates efforts toward commonly agreed results. The MoU defines the scope of the partnership and outlines the roles and responsibilities of each partner in achieving the jointly planned results. Due to the highly variant nature of such types of collaboration, UNICEF does not have a standard legal template for MoUs with CSOs.

4.3. What is a Small-Scale Funding Agreement?

A Small-Scale Funding Agreement is a legal agreement signed between UNICEF and a CSO to define the expected results, activities and resource requirements of a partnership where the transfer of cash and supplies from UNICEF is up to \$50,000 over a 12-month period. An SSFA can only be signed with a CSO if there is no signed Programme Cooperation Agreement already in place. Typically used by UNICEF to initiate partnerships with small community-based organizations, the SSFA may be thought of as an “introductory” partnership for UNICEF and a CSO to better understand each other and implement small-scale programme activities. A CSO that already has a valid PCA with UNICEF is not eligible to sign an SSFA.

Once UNICEF has transferred \$50,000 in cash and/or supplies in a 12-month period via an SSFA, UNICEF and the CSO may put in place a PCA if continued collaboration and transfer of resources are required for programme implementation.

In humanitarian situations, UNICEF uses the SSFA to

enable rapid humanitarian response with first-time CSO partners that do not have a PCA with UNICEF. In such situations, the SSFA is exceptionally used to transfer up to \$50,000 cash in a 12-month period and, in addition, up to three months of humanitarian supplies, with no limit on the value of the three months of humanitarian supplies. The use of the SSFA for humanitarian response is appropriate for first-time CSO partners, and in cases where the scale of the emergency is either limited or supply-oriented. The interim establishment of a humanitarian SSFA with a non-PCA-holding CSO may facilitate quick transfer of cash and supplies.

An SSFA consists of three mandatory documents:

- **Standard cover letter** defining the responsibilities of UNICEF and the CSO partner.
- **General Terms and Conditions**, comprising 21 clauses that cover important issues such as the legal status of the CSO vis-à-vis UNICEF; regulations around the CSO’s sub-contracting arrangements; requirements around compliance with UNICEF policies; sexual exploitation and abuse and child safeguarding violations; and assurance activities.
- **Terms of Reference** describing the purpose, activities and resources of the agreed partnership, and the monitoring and reporting arrangements.

The SSFA cover letter and the General Terms and Conditions are standard templates used by all UNICEF offices globally. No additions, removals or alterations to these global templates are permitted without the prior approval of UNICEF through its Legal Office. Any CSO that wishes to pursue an SSFA with UNICEF with a modified cover letter or General Terms and Conditions must consult with UNICEF prior to the onset of partnership.



4.4. What is a Programme Cooperation Agreement?

A Programme Cooperation Agreement is a legal agreement establishing the partnership framework between UNICEF and a CSO where it is anticipated that the total transfer of UNICEF cash and supply resources will be >\$50,000.

A PCA signed between a CSO and a UNICEF Country Office is valid for the remaining duration of the CPD. A PCA signed between a CSO and a UNICEF Regional Office or Headquarters division is valid for the remaining duration of the UNICEF Strategic Plan (December 2021 in the case of the current Strategic Plan).

A PCA consists of three mandatory documents:

- **Standard legal agreement**, describing the responsibilities, operating modalities and applicable procedures.
- **General Terms and Conditions**, comprising 21 clauses that cover important issues such as the legal status of the CSO vis-à-vis UNICEF; regulations around the CSO's sub-contracting arrangements; requirements around compliance with UNICEF policies; sexual exploitation and abuse and child safeguarding violations; and assurance activities.

- **One or more Programme Documents** (See [Section 4.5](#)) or **Humanitarian Programme Documents** (See [Section 4.6](#)) defining the operational framework, including expected results, activities, related resource requirements, work plan and other key elements of the programme. The (Humanitarian) Programme Document is where the programmatic and financial details of a proposed programme intervention are detailed.
- *For PDs that contain construction activities, the PCA is complemented with a fourth document: **Special Conditions for Construction Works by Implementing Partners**.*

The PCA standard legal agreement and the General Terms and Conditions are standard templates used by all UNICEF offices globally. No additions, removals or alterations to these global templates are permitted without the prior approval of UNICEF through its Legal Office. Any CSO that wishes to pursue a PCA with UNICEF using a modified legal agreement or General Terms and Conditions must consult with UNICEF prior to the onset of partnership.



What is in the PCA standard legal agreement?

- **Article I** is on “Definitions.” It is in this Article that the CSO provides the names, titles, contact details and signature specimens of its “authorized officers,” who have the authority to enter the CSO into legal agreements with UNICEF and are formally empowered to conduct affairs on the CSO’s behalf.
- **Article II** is on “Agreement Documents.” It states that the agreement consists of (a) the Programme Cooperation Agreement itself, (b) the General Terms and Conditions for PCAs, (c) any Programme Documents concluded under the PCA and (d) any Special Conditions.
- **Article III** is on “Purpose and Scope.” It states that the PCA governs the CSO’s programme implementation of one or more Programme Documents.
- **Article IV** is on “General Responsibilities of the Parties.” It stipulates that UNICEF and the CSO will “work together in a spirit of cooperation and partnership [...] to implement the Programme Documents in full in a timely, efficient and effective manner.”
- **Article V** and **Article VI** are on “Responsibilities of the IP [CSO]” and “Responsibilities of UNICEF” respectively. The articles stipulate that UNICEF and the CSO will “contribute to the implementation of each Programme Document covered by this Agreement by undertaking the responsibilities allocated to it.”
- **Article VII** is on “Programme Documents.” It states that UNICEF and the CSO may sign one or several Programme Documents. It states that Programme Documents may be modified only by written agreement between UNICEF and the CSO.
- **Article VIII** is on the “Inputs by UNICEF towards implementation of Programme Documents.” It outlines UNICEF’s processes for cash transfer to/on behalf of the CSO, as well as for transfer of supplies/equipment to the CSO. This article contains the banking details of the CSO account in which UNICEF cash transfers will be received.
- **Article IX** is on “Record Keeping.” It establishes the requirements for the CSO to maintain books and records that are accurate, complete and up-to-date.
- **Article X** is on “Reporting Requirements.” It establishes the requirements around the CSO’s submission of financial and narrative/progress reports to UNICEF.
- **Article XI** is on “Actions upon Completion of Activities under a Programme Document.” It states that upon completion of a Programme Document, the CSO shall refund to UNICEF the unspent balances of cash transfers and return to UNICEF all unused supplies and equipment.
- **Article XII** is on “Privileges and Immunities; Resolution of Disputes.” It states that UNICEF and the CSO shall use their best efforts to amicably settle any disputes, controversies, or claims arising from the PCA, and outlines processes for conciliation and arbitration.
- **Article XIII** is on “Final Provisions.” It notes the validity period of the PCA. This article also contains any variant clauses agreed to between the CSO and the UNICEF Legal Office, if applicable.

4.5. What is a Programme Document?

A Programme Document is a formal document jointly developed by UNICEF and a PCA-holding CSO partner to describe the programmatic and financial details of a programme intervention. It is used for all UNICEF-supported programme interventions other than those relating to the first 12 months of humanitarian response. A Programme Document is developed using a standardized template and contains expected results, detailed activities, timeframes and budget. It forms the basis for requisitioning, committing and disbursing funds to carry out planned activities. It also forms the basis

for monitoring and reporting on the planned programme intervention.

The [Programme Document](#) includes six sections, namely:

1. **Programme and CSO overview:** This section focuses on the identification of the programme and the CSO partnering with UNICEF for the planned intervention.
2. **Programme description:** This section includes a statement of the problem, or the “why” of the programme. It also includes the results

framework, or “what” the programme will achieve, how it will be measured, and how it will contribute to the overall [CPD](#). This section includes considerations of gender, equity and sustainability. It also calls for the provision of details on the CSO’s financial and non-financial contributions to the partnership.

- 3. Work plan and budget:** This section provides details about the operational plan for the partnership, including the activities, work schedule and budget.
- 4. Partnership management plan:** This section, which is completed by UNICEF, outlines key partnership management issues, including HACT requirements. It also calls for the provision of details on relevant risk management and capacity-building activities.
- 5. Other requirements:** This section contains information on reporting requirements, relevant technical specifications or guidance, and supply considerations.
- 6. Signatures and date:** This section contains the signatures of the authorized officers of the CSO and UNICEF. The signing of the Programme Document marks the completion of the partnership planning process, allowing for programme implementation to take place.

4.6. What is a Humanitarian Programme Document?

A Humanitarian Programme Document is a formal document jointly developed by UNICEF and a PCA-holding CSO partner to describe the programmatic and financial details of a programme intervention during the first 12 months of response to the sudden onset or rapid deterioration of a humanitarian crisis. The Humanitarian Programme Document variant to the regular Programme Document template was developed to enable a fast response to humanitarian situations.

The [Humanitarian Programme Document](#) template includes five sections, namely:

- 1. Humanitarian response and CSO overview:**
This section focuses on the identification of the humanitarian action and the CSO partnering with UNICEF for the planned intervention.

- 2. Humanitarian situation and response overview:**

This section provides an overview of the humanitarian situation and response, including the simplified results framework with the cluster/high-frequency indicators to which the programme contributes. *This section also contains the activation protocol, applicable to “contingency” Humanitarian Programme Documents.*

- 3. Humanitarian response work plan and budget:**

This section provides details about the operational plan for the partnership, including the activities, work schedule and budget. Relative to the (regular) Programme Document template, the work plan and budget section is simplified.

- 4. Partnership management plan:** This section, which is completed by UNICEF, outlines key partnership management issues, including HACT requirements. It also calls for the provision of details on relevant risk management and capacity-building activities.

- 5. Signatures and date:** This section contains the signatures of the authorized officers of the CSO and UNICEF. The signing of the Humanitarian Programme Document marks the completion of the partnership planning process, allowing for programme implementation to take place.

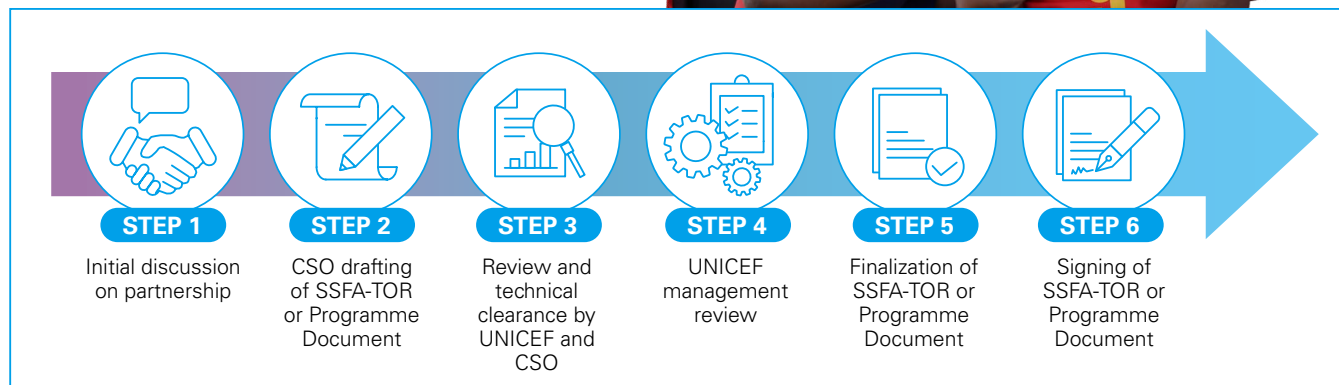
UNICEF strongly encourages the use of the Humanitarian Programme Document template for the establishment of “contingency” partnerships for emergency response. “Contingency” Humanitarian Programme Documents are not meant to be implemented immediately, but rather, are “pre-approved” partnerships with an activation protocol for rapid implementation if/when an emergency arises.

Especially in countries that are at high risk for emergencies, UNICEF may issue a generic Call For Expressions of Interest on UN Partner Portal, or else directly approach CSOs, with the intention of signing “contingency” Humanitarian Programme Documents. Interested CSOs are also encouraged to submit unsolicited concept notes for emergency response on UN Partner Portal, which may then be converted by UNICEF into “contingency” Humanitarian Programme Documents.

4.7. How is a programme intervention (SSFA-TOR or Programme Document) developed?

For SSFAs, a programme intervention is operationalized by an accompanying Terms of Reference. For PCAs, a programme intervention is operationalized by a Humanitarian or Regular Programme Document. The development and finalization of a programme intervention by UNICEF and a CSO follows six steps:

Each of these six steps is described in the table below.



Step 1. Initial discussion on partnership

- The development of a proposed programme intervention (SSFA-TOR or Programme Document) should be a consultative and collaborative process between UNICEF and the CSO. During this step, UNICEF and the CSO meet, either face-to-face or virtually, to discuss and reach understanding on:
 - Partnership principles, the overall partnership development process, required templates/forms, and high-level budget and supply considerations.
 - The expected results of the partnership, overall strategy, and the intended contribution to results defined in the UNICEF-Host Government CPD and/or humanitarian response plan. In the case of an open selection partnership opportunity posted on UN Partner Portal, this is the stage where UNICEF provides feedback on the concept note submitted by the selected CSO, and the CSO further explains its approach. In the case of a direct selection partnership opportunity where UNICEF has directly approached the CSO, this is the stage where the CSO outlines its proposed approach to the programme intervention.
 - Visibility requirements from UNICEF and/or its donors.
 - The CSO's financial and programmatic management capacity and the inclusion of capacity development activities as part of the programme intervention, if appropriate.
 - Accountability to affected populations and the CSO's approach to obtaining, tracking and responding to community complaints and feedback.
 - If the programme intervention requires the procurement of services or supplies, whether UNICEF or the CSO is best placed to undertake the procurement taking into consideration the type of supplies, local market conditions, timeliness, and each partner's capacity and expertise. The UNICEF [Supply Catalogue](#) contains details, including reference prices, for more than 2,000 types of supplies commonly procured by UNICEF to respond to the needs of children and families.



Step 2. CSO drafting of SSFA-TOR or Programme Document

- After the initial discussion between UNICEF and the CSO on the proposed partnership, the CSO partner assumes primary responsibility for drafting the SSFA Terms of Reference or Programme Document.
- The SSFA-TOR or Programme Document drafted by the CSO partner should reflect all key elements related to implementation discussed between UNICEF and the CSO, including references to any relevant technical standards and principles.



Step 3. Review and technical clearance by UNICEF and CSO

- Upon submission by the CSO of a draft SSFA-TOR or Programme Document, the CSO and UNICEF technical colleagues jointly review it to ensure quality and rigour, as well as adherence to the discussions in Step 1.
- During the review and technical clearance process, UNICEF colleagues ensure that the required HACT programmatic and financial assurance activities are clearly reflected in the SSFA-TOR or Programme Document. This is an opportunity for UNICEF to debrief the partner on what kinds of assurance activities can be expected once programme implementation has commenced. Additional information on HACT requirements can be found in [Section 6.4: What are the requirements of the HACT framework?](#)
- All parts of the SSFA-TOR or Programme Document are important, but feedback from both CSO partners and UNICEF field colleagues indicates that the results framework and budget are two sections that frequently require extensive review and discussion. In general, the results framework should abide by the principles of Results-Based Management (RBM). The budget should be prepared in accordance with the financial and budgetary guidance provided in [Chapter 5](#) of this publication.
- In anticipation of Step 4 below, during which the proposed programme intervention undergoes UNICEF management review, the CSO and UNICEF technical colleagues may consider how to best address any potential questions, therefore avoiding delays in partnership processing.



Step 4. UNICEF management review

- During this step, the SSFA-TOR or Programme Document undergoes UNICEF management review, whether by the office's Partnership Review Committee (PRC) or a desk review. The format of UNICEF management review depends on the type and amount of the partnership agreement, as well as the internal governance structure of the particular UNICEF office.
- Typically, the UNICEF management review includes consideration of the following key dimensions:
 - The CSO displays comparative advantage and value for money in relation to the planned results and previous relationships with UNICEF, if any, were positive in relation to results delivery and funds management.
 - The proposed programme is relevant to achieving results outlined in the Country Programme Document or the Humanitarian Response Plan.
 - Outputs, indicators and targets selected to measure results are SMART (Specific, Measurable, Achievable, Relevant and Timebound) and activities are clearly defined and adequate to achieve programme outputs and expected results.
 - Equity, gender and sustainability considerations have been adequately taken into account in the programme design.
 - The budget planned for activities is sound, the CSO contribution is clearly mentioned and the distribution and overall percentage of programme management costs are acceptable.



Step 5. Finalization of SSFA-TOR or Programme Document

- During this step, UNICEF and the CSO jointly revise and finalize the SSFA-TOR or Programme Document, taking into account any feedback arising from the UNICEF management review.



Step 6. Signing of SSFA-TOR or Programme Document

- During this step, the SSFA-TOR (and accompanying SSFA legal agreement) or Programme Document (and accompanying PCA legal agreement) are signed. Only a CSO's "Authorized Officers"—as indicated in the signed legal agreement—are eligible to sign the SSFA-TOR or Programme Document.
- At the time of signing the SSFA-TOR or Programme Document, the CSO simultaneously submits a [FACE form](#) and/or [Supply Request Form](#) for prompt onset of programme implementation. Only a CSO's "Authorized Officers" are eligible to sign the FACE Form and Supply Request Form.

4.8. What is the duration of a programme intervention?

UNICEF is committed to sustained, long-term partnership with CSOs, and Programme Cooperation Agreements signed with CSO partners are valid for the entirety of a five-year CPD. At any time during the validity period of the PCA, one or more Programme Documents can be signed to operationalize the PCA, subject to programmatic need and funding availability.

While the duration of a Humanitarian Programme Document is capped at 12 months, the duration of a regular Programme Document may be up to five years. However, UNICEF's financial regulations only allow for UNICEF to sign Programme Documents for which funding is available. To the extent that UNICEF receives flexible, multi-year grants from its donors, UNICEF strives to develop multi-year Programme Documents with its PCA-holding civil society partners.

4.9. How long does it take to develop a partnership with UNICEF?

UNICEF is committed to establishing timely partnerships with CSOs. UNICEF has established a benchmark of 45 working days for the signing of SSFA-TORs and regular Programme Documents. This benchmark is measured from the date when a CSO has submitted properly completed documents to UNICEF, to the date when the

SSFA-TOR or Programme Document is signed by both parties.

In humanitarian response, the benchmark for the signing of SSFA-TORs and Humanitarian Programme Documents is reduced to 15 working days.

UNICEF is also committed to providing cash and supply contributions to partners in a timely manner. For cash contributions, UNICEF has established a benchmark of 10 working days for the disbursement (authorization) of cash to partners. This benchmark is measured from the date when a CSO has submitted a properly completed FACE form to UNICEF requesting direct cash transfer (reimbursement/direct payment), to the date when payment is processed by UNICEF. For supply contributions, UNICEF is committed to processing supply requests in a timely manner. It is important to discuss lead times during the partnership planning process to ensure the timely availability of services and/or arrival of supplies for programme implementation. It is also important that supply lead times are taken into consideration when planning programme implementation.

UNICEF is committed to working with civil society partners to continually reduce the time taken to launch partnerships and transfer resources to CSOs, particularly in humanitarian response.





Chapter 5: Budgeting and Financial Management of Partnerships

- Examples of acceptable Programme Costs include:



Supplies and services that directly assist beneficiaries



Freight and transport of supplies, warehousing and management costs



Surveys, consultations and other information collection activities



Technical assistance



Communication activities that directly support the programme objectives



Monitoring of groups receiving assistance



Acceptable "Effective and Efficient Programme Management" costs

- In reviewing and discussing the proposed budget, the CSO partner and UNICEF jointly scrutinize whether:



The total amount of resources to be provided by UNICEF is aligned with economy, efficiency and effectiveness and represents value-for-money given the likely results to be achieved



All activities are relevant and contribute, in a cost-effective manner, to the achievement of the planned results



Supplies to be provided by UNICEF are in accordance with implementation of the activities.

- The FACE form is used for the three cash transfer modalities supported by the HACT framework:



Direct cash transfers (DCT)



Direct payments



Reimbursements

5.1. How is the budget for a programme intervention developed?

UNICEF transfers resources to CSO partners for the implementation of programme interventions contained in SSFA Terms of Reference and Programme Documents. Both SSFA-TORs and Programme Documents include a budget that represents the estimated cost of implementing activities and provides the basis for monitoring and managing financial performance. The preparation of the budget by UNICEF and the CSO is an important part of the programme intervention development process.

The budget for a proposed programme intervention is typically first drafted by the CSO partner, based on some high-level guidelines from UNICEF. Such high-level guidelines include the donor conditionalities of any grants received by UNICEF and intended to be used to fund the partnership. Where partners have been selected for an open selection partnership opportunity via UN Partner Portal, the drafting of the budget should take into consideration any UNICEF feedback on the budget included in the partner's concept note.

In drafting the budget, the CSO partner prepares detailed cost estimates of inputs required for implementation of the programme intervention. The CSO then rolls up these input-level estimates into activities to complete the budget section of the SSFA-TOR or Programme Document template, which requests budgets to be presented at the activity level. For each activity, the CSO should provide a budget breakdown of the proposed CSO and requested UNICEF contribution.

The budget for a programme intervention comprises two types of costs: Programme Costs (including "effective and efficient programme management costs") and Headquarters Support Costs.

5.2. What are Programme Costs?

Programme Costs are defined as all costs that can be attributed to a specific activity implemented by the partner and included in an SSFA Terms of Reference or Programme Document. At the request of UNICEF, or when audited, partners must provide, for all Programme Costs, lists of actual expenditure from their accounting system (e.g. statement of expenditure, ledger, etc.) and supporting documentation.

Programme Costs include:

- Goods and services purchased for the implementation of activities covered in the SSFA-TOR or Programme Document;
- Costs for the time of technical staff whose specific inputs are required for the programme intervention;
- Premise costs that are directly related to achieving the results of the programme intervention;
- Other costs directly attributable to the implementation of activities in the programme intervention;
- Costs for the actual time devoted by personnel to managing implementation of the programme intervention;
- "Effective and Efficient Programme Management Costs," classified under one of three standard activities:
 - Standard Activity 1: In-country management and support staff prorated to their contribution to the programme (representation, planning, coordination, logistics, administration, finance)
 - Standard Activity 2: Operational costs prorated to their contribution to the programme (office space, equipment, office supplies, maintenance)
 - Standard Activity 3: Planning, monitoring, evaluation and communication, prorated to their contribution to the programme (venue, travels, etc.)

Examples of acceptable Programme Costs include:

- Supplies that directly assist beneficiaries (e.g. cooking and feeding materials, non-food items such as soap, hygiene kits, etc.) or beneficiary institutions (e.g., chalkboards, school desks, books, etc.);
- Freight and transport of supplies that directly assist beneficiaries or beneficiary institutions, and costs related to their warehousing and management;
- Surveys, consultations and other information collection activities directly related to the achievement of the planned results;
- Technical assistance (e.g. salaries of technical staff such as experts in health, nutrition, WASH,

HIV/AIDS, protection, policy development, etc.) to directly support beneficiaries or beneficiary institutions;

- Communication activities that directly support the programme objectives (e.g. cost of radio spots, posters, brochures, community mobilization events, etc.);
- Monitoring of groups receiving assistance (e.g. screening of children for acute malnutrition).
- Examples of acceptable “Effective and Efficient Programme Management” costs include:
 - As part of Standard Activity 1: Salaries and related costs of in-country representation, planning, coordination, finance, administration and logistics personnel, all prorated according to the percent of effort/time spent on the UNICEF-assisted programme intervention;
 - As part of Standard Activity 2: Other in-country expenses incurred directly in support of the programme, including additional rental of office space, office equipment and supplies, utilities, and telecommunications, all prorated according to their relation to the UNICEF-assisted programme intervention. Operational and maintenance costs associated with partner-owned vehicles or those loaned by UNICEF, prorated according to their use in relation to activities under the UNICEF-assisted programme intervention;
 - As part of Standard Activity 3: In-country travel for programme and financial monitoring purposes (e.g. transportation costs, such as the price of travel tickets, road and bridge tolls, accommodations and food), prorated according to their relation to activities under the UNICEF-assisted programme intervention;

5.2.1. Guidance on Programme Costs relating to personnel

Partner personnel costs include any payment for employment services rendered, including: salaries, wages and other direct costs of employment. Levels of remuneration are to be based on the local context, in line with relevant national labour laws, and consistent with local market practice for recruiting appropriate staff for the implementation and management of programme activities. CSO partners are to comply with applicable labour and other laws, including without limitation, occupational health and safety, minimum

wages, separation payments, social security and health insurance, and income taxes.

UNICEF can contribute to partner personnel costs if requested by the partner and if such costs are reasonable, cost-efficient and related to achievement of the programme’s expected results. Partners are not to create remuneration levels especially for UNICEF-funded programmes that are higher than the remuneration levels normally paid by the partner.

UNICEF can provide a contribution towards the costs of both international and national personnel. However, every effort should be made by the partner to employ national expertise, thereby supporting national capacity building and ensuring cost-effectiveness.

Where partner personnel are working on multiple programmes/projects funded by other agencies and/or internal resources, only the actual time spent on implementation of the UNICEF-supported programme intervention is considered an eligible cost. Partners are expected to put in place an apportionment approach for the allocation of any shared costs.

5.2.2. Guidance on Programme Costs relating to travel

Travel-related costs include payment for the direct cost of expenses incurred by the partner to implement activities of the programme intervention, such as travel related to training, monitoring and evaluation, supervision visits, and advocacy meetings. These costs must align with government rates if required by the host government in country. Travel-related costs are to be based on the partner’s existing policies. New policies on travel-related costs created especially for UNICEF-supported travel that differ from the partner’s normal policies are unacceptable.

A Daily Subsistence Allowance (DSA) or per diem is the common method of recompensing staff and participants for each night spent at the location of the event, rather than paying for the exact expenses incurred. DSA rates should be benchmarked against those paid by similar organizations in the local context. It is not acceptable to claim a DSA if the DSA or subsistence costs are also covered by another source of funding; this includes events that are fully hosted.

UNICEF expects partners to administer the payment

of DSA, taking into account good practices such as:

- (a) Where meals or accommodation are provided, the amount of the DSA is reduced accordingly;
- (b) DSAs are only paid for the days that a person attended the workshop or meeting and one night either before or after the event (or both if travel arrangements require) if the participant is expected to arrive either a day before or depart the next day;
- (c) Records are to be available to validate the participant's attendance at the workshop or meeting. It is not acceptable to partially attend an event and claim a DSA for its entirety.

5.2.3. Guidance on allocation of shared Programme Costs

Shared costs are defined as expenses that can be allocated to two or more funding sources (such as funding from other UN agencies or similar organizations) or different UNICEF-supported programme interventions on the basis of shared benefits and administrative efficiency. Typical examples of shared costs are staff (when a staff member works on more than one project), office space and utilities.

Cost-sharing is allowable in UNICEF-supported programme interventions under the following circumstances:

- The apportionment method is clearly stipulated in the partner's budget assumptions;
- It is verifiable according to the partner's records, with evidence of a fair proportion of the costs that can be attributed to the UNICEF programme intervention budget based on transaction value, space, funding level, etc.;
- It is necessary and reasonable for the proper and efficient accomplishment of planned results; and
- It reflects actual expenses during the programme implementation period.

5.2.4. Guidance on tax considerations

For the purpose of this guidance, "taxes" can be understood as a financial charge (e.g. value-added tax or "VAT," custom duties, etc.) or any other levy upon an entity and mandatorily imposed by law. In the context of purchasing goods and services for programme implementation with UNICEF, the CSO partner uses its best effort to facilitate and secure relevant tax exemptions from the government of the host country concerned. In cases where the partner has applied for tax exemption but has not received a reply from the relevant authorities, a letter from the partner or its legal counsel requesting the exemption is considered as proof that tax exemption was requested.





Where the partner has not obtained relevant tax exemption, UNICEF determines whether modification of the proposed implementation arrangement is required and/or possible in order to avoid the loss of resources. These modifications may include, for example, shifting responsibility for procurement to UNICEF or alternative organizations which hold tax exemption.

When tax exemption at source has been granted to the partner, the programme intervention budget is prepared net of taxes on applicable unit costs. Tax exemption at source refers to the arrangement where the partner does not have to pay taxes at the point of invoice.

When tax exemption is obtained on a reimbursement basis (i.e. the partner has to pay the taxes first and then claim reimbursement), the programme intervention budget is prepared tax-in on applicable unit costs. The partner must maintain a tracking mechanism for taxes paid, claimed and reimbursed respectively by the tax authorities in the relevant host country. UNICEF and the partner jointly decide on whether recovered taxes will be reimbursed directly to UNICEF upon receipt from the authorities or applied towards implementation of the ongoing programme intervention. Reimbursable taxes paid but not recovered may be considered as ineligible expenditures. UNICEF has the right to request reimbursement of such unrecovered taxes.

5.2.5. Guidance on Programme Costs relating to financial management capacity-building

UNICEF is committed to supporting the organizational capacity development of local CSOs, including national NGOs and community-based organizations. Along with UNDP, UNICEF has developed [A Guide to Financial](#)

[Management for Implementing Partners](#). Financial support to implement capacity development plans and address gaps identified in micro-assessments or prior assurance activities can be considered a valid Programme Cost, if agreed to by UNICEF and the partner. In such cases, financial management capacity-building should be included as a separate output in the programme intervention workplan.

5.2.6. Guidance on Effective and Efficient Programme Management Costs in humanitarian situations

In humanitarian situations, UNICEF offices can adopt a flat, locally determined percentage for the calculation of programme costs relating to “Effective and Efficient Programme Management.” This is a measure that is expected to speed up the development and finalization of Humanitarian Programme Documents. CSOs developing Humanitarian Programme Documents with UNICEF are encouraged to inquire whether a locally determined percentage for “effective and efficient programme management” has been established.

5.3. What are Headquarters Support Costs?

Headquarters Support Costs are provided to support the oversight and technical assistance costs of international CSOs whose headquarters office is outside of the country of implementation. Headquarters Support Costs are applicable to Programme Documents signed to operationalize PCAs. They are not applicable to SSFAs. Headquarters Support Costs are provided when requested by the partner and calculated as 7% of the UNICEF cash contribution to the Programme Document



(i.e. excluding supplies, equipment and other forms of in-kind support). This excludes the value of cash/voucher assistance for beneficiaries and bulk procurement such as essential supplies, construction materials, or subcontracting for commercial services exceeding USD 100,000 in each activity.

Headquarters Support Costs require a separate FACE form and are paid in the form of reimbursement of actual expenditures. By accepting Headquarters Support Costs, the international CSO's headquarters commits to using the resources to achieve results for children. However, the CSO does not need to submit an Itemized Cost Estimate (ICE) to support a request for Headquarters Support Costs and is not required to keep supporting documentation on their use.

Headquarters Support Costs are not usually paid to national CSOs, since all programme costs incurred by national CSOs in the implementation of a Programme Document can be attributed directly to that country-specific Programme Document, and thus accommodated under the standard "Effective and Efficient Programme Management" output.

5.4. What is the currency of budgeting and payment?

The budget of the SSFA Terms of Reference or Programme Document is prepared in the currency of implementation. This is usually the currency of the country of implementation. Cash transfers to the partner are made in that same currency. In countries with high fluctuation of the local currency, UNICEF and partners may opt to develop budgets in US dollars to facilitate budget management during programme implementation.

However, UNICEF and partners respect local laws regarding in-country payments in foreign currencies.

5.5. How is the budget for a programme intervention reviewed?

After the CSO partner has completed the budget section of the SSFA-TOR or Programme Document template, the budget is jointly reviewed by the CSO and UNICEF. During the budget review process, UNICEF may request the partner to provide additional information to better understand the estimated costs cited. In reviewing and discussing the proposed budget, the CSO partner and UNICEF jointly scrutinize whether:

- The total amount of resources to be provided by UNICEF is aligned with economy, efficiency and effectiveness and represents value-for-money given the likely results to be achieved;
- All activities are relevant and contribute, in a cost-effective manner, to the achievement of the planned results;
- Supplies to be provided by UNICEF are in accordance with implementation of the activities.

UNICEF offices may put in place standard thresholds or practices to ensure reasonable costs as per the local context, country programme funding situation, and partner financial capacity. Keeping in mind the guiding principle of cost-effectiveness, UNICEF reviews its contributions to "effective and efficient programme management costs" in Programme Documents, with a view to minimizing such costs without compromising accountability or effectiveness.

The purpose of the budget review process is for UNICEF



and the CSO to reach a common understanding on the resource requirements to implement activities and achieve results. This includes agreement on and documentation of the nature of each partner's contributions, including cash, supplies, and in-kind.

5.6. How does a partner request cash?

Once an SSFA-TOR or Programme Document has been signed, the CSO partner submits a [FACE form](#) to request the amount of cash needed to meet three months of the programme's cash flow requirements. The FACE form is used for the three cash transfer modalities supported by the HACT framework:

- **Direct cash transfers (DCT):** funds are transferred by UNICEF to the CSO partner before the CSO incurs obligations and expenditures to support agreed upon programme activities within a prescribed period. DCT may be thought of as a "cash advance."
- **Direct payments:** funds are paid by UNICEF on behalf of the CSO, directly to a CSO's vendors and other third parties for providing goods or services for agreed upon programme activities.
- **Reimbursements:** funds are provided by UNICEF to the CSO partner for expenditures incurred by the CSO in support of agreed programme activities.

The cash modality or modalities that will be used to transfer resources from UNICEF to the CSO partner are discussed and agreed upon during the programme development phase. For all three types of cash transfer modalities, it is the CSO submission and UNICEF approval of a FACE form that gives a CSO the authorization to commit expenditures for the SSFA-TOR or Programme Document. CSO partners should not incur expenditure for which they will seek UNICEF direct payment or reimbursement unless UNICEF has first agreed to the request.

At the time of requesting cash from UNICEF, the partner submits along with the FACE form an accompanying Itemized Cost Estimate (ICE). The ICE, which can be thought of as a detailed activity budget, quantifies and provides an estimated unit cost for each input required for implementation of activities in the coming three months, as per the signed SSFA-TOR or Programme Document. A specific template for ICE is not provided, but at a minimum, the ICE should contain the following information:

- Description of each input required for the implementation of the activity;
- Quantity;
- Unit price or cost where applicable;
- Total input estimated cost; and
- Total amount for the activity, which should equal the requested amount on the FACE form.

In developing the ICE for the purpose of requesting funds, partners should ensure—and UNICEF will verify, prior to authorizing payment of cash transfers—that it:

- Does not include costs covered by other sources of funding (other funding agencies, donors, government subsidies, etc.);
- Does not include costs that are covered by other UNICEF-supported programme interventions;
- Contains clearly identifiable and reasonable quantities and unit prices;
- Is consistent with proposed performance targets defined for the work plan's duration;
- Reflects a realistic rate of utilization of funds, taking into consideration the partner's absorption capacity;
- Is arithmetically accurate;
- Is based on relevant national/partner policies and follows best practices in local markets;
- Has transparent and verifiable definitions and sources of data (qualitative and financial), assumptions, and methods for calculating costs; and
- Is an estimate of the anticipated expenses.

5.7. What are the requirements for partner bank accounts?

UNICEF does not typically require CSO partners to establish a separate bank account for funds received from UNICEF. However, a partner may opt to establish a separate bank account for UNICEF funds to ease tracking of revenue and expenditure. UNICEF may also request a partner to establish a separate bank account if it has a high or significant micro-assessment risk rating or negative results from assurance activities. In such cases, the cost of maintaining a separate account for UNICEF funds is considered an eligible expenditure under the standard programme output “Effective and efficient programme management.”

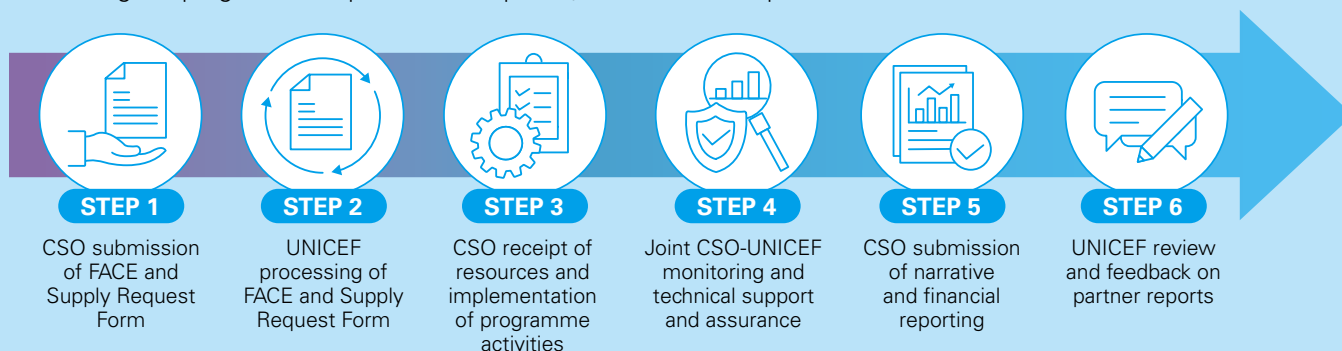
UNICEF transfers cash to the partner bank account in the country of implementation. At the request of the partner, and at the discretion of UNICEF—taking into account local laws—cash can be transferred to a bank account outside of the country of implementation, such as a partner's headquarters location. However, the costs associated with the transfer (foreign exchange, wire fees, etc.) are paid by the partner. In situations where cash is transferred outside of the country due to failure of the country's banking system, UNICEF covers the costs of the bank transfer under the standard programme output “Effective and efficient programme management.”





Chapter 6: Programme Implementation, Monitoring and Reporting

- During the programme implementation phase, there are six steps in UNICEF-CSO collaboration:



- Eligible expenditures are those expenditures that have been validated by UNICEF and/or assurance providers as being:



Incurred during the implementation period, as stipulated in the SSFA-TOR or Programme Document



Incurred solely for programme implementation purposes and consistent with the terms and conditions of the SSFA-TOR or Programme Document



Based on credible documentary evidence in line with the partner's policies and procedures, and/or pre-defined UNICEF-specified requirements;



In line with the programme intervention budget, approved FACE form and ICE;

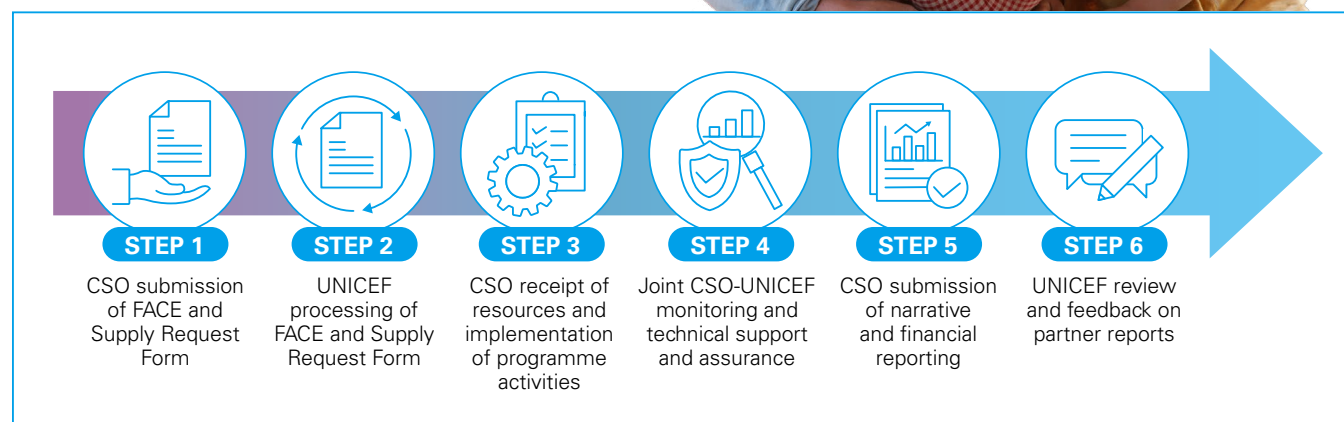


In compliance with competitive and transparent procurement/tendering processes and the appropriate application of the relevant financial and procurement procedures.

6.1. How do CSOs and UNICEF collaborate during programme implementation?

During the programme implementation phase, there are six steps in UNICEF-CSO collaboration:

Each of these six steps is described in the table below.



Step 1. CSO submission of FACE and Supply Request Form

Cash and supply contributions from UNICEF and the CSO partner are important inputs to programme implementation. In parallel to the signing of an SSFA-TOR or Programme Document, the CSO partner should submit a FACE form to request cash transfers, and a Supply Request form to request supplies.

In order to request cash from UNICEF for the implementation of activities in the coming three months:

- The CSO submits a FACE form that is signed by an authorized officer. The CSO can request (a) cash advance in the case of direct cash transfer (DCT); (b) authorization to enter into commitments in the case of direct payment; or (c) authorization to incur expenditure in the case of reimbursement. The FACE form should contain requests at the activity level, as specified in the SSFA-TOR or Programme Document.
- Along with the FACE form, the CSO submits an Itemized Cost Estimate (ICE), or detailed activity budget, with a detailed budget breakdown listing the planned utilization of cash at the input level.
- Additional guidance is contained in [Section 5.6: How does a partner request cash?](#)

In order to receive supplies from UNICEF:

- The CSO submits a [Supply Request Form](#) to detail the type, specification, quantity, target date of receipt and receipt location of requested supplies. If the Supply Request concerns services, the form is to include the type, description, target start date and length of requested services.



Step 2. UNICEF processing of FACE and Supply Request Form

- UNICEF reviews the FACE and Supply Request Form for eligibility.
- Eligible cash requests reflect reasonable costs of programme activities as stipulated in the SSFA-TOR or Programme Document, and broken down by the ICE. FACE forms that are complete, in the proper format, mathematically correct, and contain eligible requests should be authorized by UNICEF in a timely manner. FACE forms that cannot be processed as submitted should receive feedback from UNICEF within 5 working days of submission.
- Eligible supply requests reflect UNICEF supply contributions as stipulated in the SSFA-TOR or Programme Document.



Step 3. CSO receipt of resources and implementation of programme activities

- Once UNICEF has processed the FACE and Supply Request Form, and the CSO has received and confirmed the receipt of the necessary resources, the CSO should begin implementation of the relevant activities.
- It is important that the CSO confirms that supplies are received as per requested quantity and expected quality. Should the supplies not fulfil programme implementation requirements, the CSO must communicate to UNICEF as early as possible.
- The CSO should follow relevant technical standards stipulated in the SSFA-TOR or Programme Document and ensure quality and coverage of programme implementation.



Step 4. Joint CSO-UNICEF monitoring and technical support and assurance

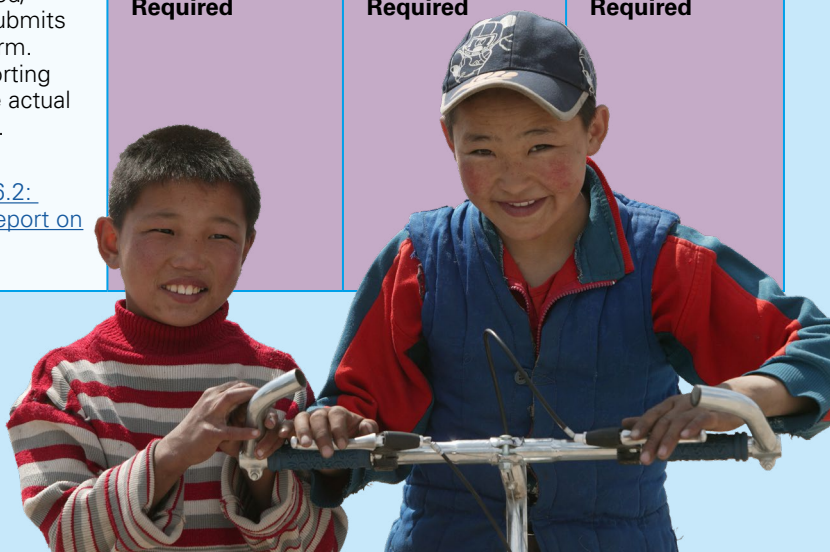
- Throughout the programme implementation period, the CSO monitors implementation of activities in the signed SSFA-TOR or Programme Document, in collaboration with UNICEF.
- UNICEF provides technical support to the CSO to support partner capacity-building and achievement of planned programme results. UNICEF contributions to the implementation of the programme intervention include:
 - Commencing and completing the responsibilities allocated to it in the SSFA or PCA in a timely manner;
 - Making transfers of cash and supplies in accordance with the provisions of the SSFA-TOR or Programme Document;
 - Liaising on an ongoing basis, as needed, with the Government, other UN agencies, donors, and other stakeholders; and
 - Providing overall guidance, oversight, technical assistance and leadership, as appropriate, for the implementation of the programme intervention, and making itself available for consultations as reasonably requested.
- The CSO and UNICEF continuously exchange to support quality programme delivery, engage community members for feedback, and ensure that the programme is making progress towards the expected outputs.
- In addition, UNICEF conducts HACT assurance activities as specified in the signed SSFA-TOR or Programme Document, ensuring that the minimum HACT assurance requirements are completed to support programme delivery and obtain assurance that funds are being spent for their intended purpose. Further guidance on HACT can be found in [Section 6.4: What are the requirements of the HACT framework?](#)
- Where supplies, including services, are provided to partners, programmatic visits include a review of the safeguarding, distribution, adequacy and proper utilization of those supplies.



Step 5. CSO submission of narrative and financial reporting

The table below provides an overview of the kinds of narrative and financial reporting that CSO partners submit during programme implementation:

		Humanitarian Programme Document	Regular Programme Document	SSFA
Narrative Reporting	Quarterly Progress Report: CSOs submit this report either online using the Partner Reporting Portal or offline using the paper-based Standard Quarterly Progress Report	Required	Required	Varies
	Humanitarian Report: CSOs submit this report on the status of high-frequency humanitarian indicators either online using the Partner Reporting Portal or offline using the paper-based Humanitarian Report .	Required	N/A	Varies
	Special Reports: UNICEF offices aim to reduce the reporting burden on partners and do not request additional reporting from CSOs unless it is required for a specific purpose such as donor-specific requirements.	Varies	Varies	Varies
Financial Reporting	- CSOs submit the quarterly FACE form to report on the status of financial implementation and actual expenditures incurred during the reporting period. - It is not necessary for the partner to have spent all of the funds transferred/ authorized before it submits the FACE reporting form. Rather, the FACE reporting form should detail the actual amount spent to date. - Additional guidance is contained in Section 6.2: How does a partner report on expenditure?	Required	Required	Required





Step 6. UNICEF review and feedback on partner reports

- UNICEF receives the narrative report from the partner and provides feedback either on PRP or via offline processes.
- UNICEF reviews the FACE form to determine eligible and ineligible expenditure. Additional guidance is contained in [Section 6.3: How does UNICEF review a partner's reported expenditure to determine eligibility?](#)

6.2. How does a partner report on expenditure?

Three months after receipt of funding from UNICEF, partners must report on expenditure by submitting a FACE form. At the time of submitting a FACE form for reporting purposes, partners are not required to submit receipts and other documentation such as detailed budget breakdown or variance analysis to support expenditures. Instead, a sample of the documentation is checked by UNICEF staff or a third-party service provider as part of spot checks and audits. In specific circumstances, UNICEF offices may ask the partner to submit a statement of expenditure along with the FACE reporting form.

6.3. How does UNICEF review a partner's reported expenditure to determine eligibility?

After a partner has submitted a FACE form reporting on expenditure, UNICEF reviews the form to classify expenditures incurred by partners as "eligible" or "ineligible." Eligible expenditures are those expenditures that have been validated by UNICEF and/or assurance providers as being:

- Incurred during the implementation period, as stipulated in the SSFA-TOR or Programme Document;
- Incurred solely for programme implementation purposes and consistent with the terms and conditions of the SSFA-TOR or Programme Document;
- Based on credible documentary evidence in line with the partner's policies and procedures, and/or pre-defined UNICEF-specified requirements;
- In line with the programme intervention budget, approved FACE form and ICE;
- In compliance with competitive and transparent

procurement/tendering processes and the appropriate application of the relevant financial and procurement procedures.

UNICEF will only pay for the reasonable cost of programmes considering the context, need to enhance impact and need to maximize cost efficiency. Where any budget item is deemed by UNICEF to be above reasonable cost, UNICEF may fund only the amount considered reasonable and it may adjust the SSFA-TOR or Programme Document budget accordingly.

Ineligible expenditures are those expenses incurred which have been found not to be compliant with the signed SSFA-TOR or Programme Document and/or the appropriate financial and procurement procedures of the partner. Ineligible expenditures may be identified through the conduct of assurance activities under the HACT framework. Further guidance on HACT can be found in [Section 6.4: What are the requirements of the HACT framework?](#)

When expenditures are confirmed as ineligible by UNICEF, it means that UNICEF resources may not be used to cover such expenses, even if the expense is already incurred. The non-exhaustive list of expenditures that could potentially be classified as ineligible by UNICEF include:

- Expenditures for goods and services not included in the approved work plan budget, FACE form and ICE;
- Expenditures incurred outside of the FACE form implementation period;
- Expenditures not duly authorized by the appropriate authority, as stipulated in the partner's policies and procedures;
- Expenses that are unreasonable compared to the

- prevailing market prices for goods and services without proper rationale/justification;
- Expenditures on services for which a report is expected but not received;
- Fraudulent expenditures (as verified by UNICEF and assurance providers), such as expenditures with falsified/fake receipts, contracts with fictitious suppliers, contracts involving collusion or nepotism between implementer and suppliers, and other procurement irregularities;
- Recoverable taxes not recovered by the partner within a reasonable period of time (six to nine months after incurring the actual expenditure or the normal processing cycle of the national authority);
- Any expenses related to the personal costs of partner's directors or employees;
- Expenses incurred where the title on purchases is not in the name of the partner;
- Expenses that are not compliant with the partner's rules and guidelines;
- Any interest expenses on financial debt and debt-related charges;
- Loans, grants and credits to individuals or entities (unless provided for as an activity in the programme intervention);
- Any expense that has been funded by more than one UNICEF SSFA-TOR or Programme Document;
- Any expense that has been funded by another donor or organization;
- Expenses incurred before the agreement date, including costs for proposal development and fundraising;
- DSA or subsistence costs covered by another funding source or organization or where the reported amount differs from actual reimbursement to traveller;
- Office repair and maintenance (unless expressly provided for in the programme intervention budget for purposes of security);
- Expenses claimed that represent accruals and not actual costs, such as depreciation expense and other post-employment employee benefit accruals. Accruals related to timing of payment or standard employee benefits, including pension, are eligible expenditures;
- Employee and management bonuses;
- Any expenses that are illegal or prohibited by local laws and regulations, including bribery; and

- Shared cost allocations not supported by a fair allocation method.

When expenditures are initially classified as ineligible by UNICEF and/or assurance providers, UNICEF requests additional justification to be provided by the partner. The partner has 30 days from the date of official notification by UNICEF to provide relevant justification, with appropriate supporting documents for review by UNICEF. Upon receipt and review of the additional justification and supporting documentation, UNICEF may fully or partially re-classify the expenditure as eligible or else confirm ineligibility.

If the expenditure is confirmed as ineligible, an official letter will be issued to request refund for the amount considered as ineligible. The amount should be fully refunded by the partner within 60 days of notification of the reimbursement request. UNICEF may freeze all disbursement releases to the partner until the actual refund takes place. In the event that the partner is not able to refund the ineligible expenditure within the stipulated 60 days, the partner may submit a formal request to enter into a repayment plan with UNICEF. The repayment plan may be for a maximum period of 6 to 12 months, depending on the nature of ineligibility and subject to the approval of the UNICEF Comptroller. Disbursement of additional UNICEF resources for programme implementation will be maintained if the payment plan is adhered to by the partner.

6.4. What are the requirements of the HACT framework?

In its partnerships with CSOs, UNICEF applies the requirements of the [Harmonized Approach to Cash Transfers \(HACT\) framework](#). HACT is an inter-agency framework adopted by several UN agencies to obtain assurance that funds transferred to partners have been spent for their intended purpose, and results have been achieved as planned and/or reported by the partner. HACT assurance activities that are planned to take place over the course of programme implementation are discussed by UNICEF and the CSO during the SSFA-TOR or Programme Document development phase and recorded in the signed document.

The HACT framework includes an assessment known as the HACT micro-assessment, and three types of assurance activities: programmatic visits, spot checks and audits.

A HACT micro-assessment is an overall assessment of a CSO partner's finance, operations and programme management policies, procedures, systems and internal controls. HACT micro-assessments are conducted by external service providers engaged by UNICEF, and UNICEF typically commissions micro-assessments of partners who have received or are expected to receive ≥\$100,000. CSO partners who have been selected to undergo micro-assessment can prepare by reviewing the [Micro-Assessment Terms of Reference](#) and [Questionnaire](#). A HACT micro-assessment results in the assignment of a risk rating of low, medium, significant or high. The purpose of a HACT micro-assessment is not to disqualify or exclude CSOs from partnership with UNICEF. Instead, the purpose of a micro-assessment is to help identify areas for partner capacity development and determine the frequency of assurance activities necessary to support programme implementation. The findings of a HACT micro-assessment are valid for five years, after which time a CSO undergoes a new micro-assessment. As HACT is an inter-agency framework, a partner that has undergone a UNDP or UNFPA-commissioned micro-assessment in the last five years is exempt from undergoing additional micro-assessment by UNICEF.

A HACT programmatic visit is conducted to verify that activities are implemented and results are achieved as planned and/or reported by the partner. Programmatic visits serve to obtain evidence on the status of programme implementation, review progress, and troubleshoot challenges and constraints. Depending on the nature of the programme intervention, programmatic visits may feature direct observation of the completion of activities or meetings with key stakeholders. The minimally required frequency for programmatic visits is determined by the amount of cash transferred by UNICEF to the partner in the year, and the partner's micro-assessment risk rating. Partners who receive larger amounts of cash from UNICEF, or who have higher risk ratings, incur more frequent programmatic visits.

A HACT spot check is a review of a CSO's financial records to obtain reasonable assurance that amounts reported by the partner on the FACE form are accurate. Spot checks, which may be undertaken either by UNICEF staff or an external service provider, are performed in the office where the CSO keeps its financial records. Spot check findings may result in identification of issues

requiring follow-up from UNICEF and the CSO such as the identification of ineligible expenditure and may trigger additional assurance activities. A minimum of one spot check is required for all CSO partners reporting ≥US\$ 50,000 expenditure in a year.

A HACT audit is a systematic and independent examination of data, statements, records, operations and performance of a CSO partner carried out by an external service provider. Every year, UNICEF selects partners for audit using a risk-based approach to obtain reasonable assurance on the appropriate use of funds by CSO partners. CSO partners who have been selected to undergo audit can prepare by reviewing the [Audit Terms of Reference](#). UNICEF may also perform a special audit when significant issues and concerns are identified during programmatic visits, spot checks or other times during the programme implementation cycle.



6.5. What happens if a programme intervention needs to be adjusted?

UNICEF is committed to the principle of adaptive programming and ensuring that programmes dynamically respond to the needs of children and communities. UNICEF understands that during the course of programme implementation, the intervention outlined in an SSFA-TOR or Programme Document may need to be revised due to changing needs on the ground, an adjustment of programme strategy, or on the basis of feedback from beneficiaries. Either UNICEF or the CSO partner may request adjustment to the planned programme intervention.

All amendments to programme interventions (SSFA-TORs and Programme Documents) require documentation and approval by the authorized officers of UNICEF and the CSO. The approval level and documentation requirements vary depending on the type of change. Whatever the type of change, good and timely communication between the CSO and UNICEF is essential to review and approve proposed adjustments. The table below provides an overview of the different types of adjustments to programme interventions, and the accompanying approval process.

Type of approval required	Type of change	Approval process and considerations
FACE form	• ≤20% reallocation of UNICEF cash contribution across planned activities or reported expenditure, with no change in the total UNICEF cash contribution	• Partner requests change using FACE form • Approved by UNICEF authorized officer signing the FACE form
FACE form + Note for the record	• >20% reallocation of UNICEF cash contribution across planned activities or reported expenditure, with no change in the total UNICEF cash contribution	
PD Amendment	• Correction of typographical or administrative errors in the PD • Changes to the PD budget resulting in an increase in the UNICEF contribution, with or without changes to the planned programme results • Changes to planned programme results, population or geographic coverage with no change in UNICEF contribution • No-cost extension	• Either party requests change using PD Amendment form • Approved by the other party's authorized officer signing the PD Amendment form • Depending on the type/size of amendment requested, internal review by UNICEF Partnership Review Committee may be required
PCA Amendment	• Changes in CSO details (organizational name, authorized officers, banking information) • Changes to standard PCA clauses	• Partner requests change using PCA Amendment form • Approved by UNICEF authorized officer signing the PCA Amendment form • Requests for changes to standard PCA clauses require UNICEF Legal Office review



Chapter 7: Conclusion of the Partnership

- How a programme intervention is concluded:



The CSO has primary responsibility for initiating the operational closure of programme interventions that have been completed.



Partner submits a final narrative report and final FACE report.



For programme interventions with a $\geq \$100,000$ UNICEF contribution, a final partnership review is conducted.

- UNICEF suspends or terminates a programme intervention or partnership with a CSO if the collaboration is no longer in the best interest of achieving results for children. UNICEF may also suspend or terminate, as it deems appropriate, a programme intervention or partnership in each of the following conditions:



If implementation of any programme intervention has not commenced within a reasonable time.



If the CSO fails to take relevant preventative, investigative or corrective measures against sexual exploitation and abuse, or child safeguarding violations.



If UNICEF decides that the CSO or any of its employees or personnel has engaged in any corrupt, fraudulent, collusive, coercive or obstructive practice.



Should UNICEF's funding decrease, be curtailed or terminated.



Should the CSO become bankrupt, liquidated or insolvent.

7.1. How is a programme intervention concluded?

During the planning phase, the duration of a proposed programme intervention (SSFA-TOR or Programme Document) is determined by UNICEF and the CSO partner. Unless the programme intervention has undergone a mutually agreed extension prior to its expected end date, it should be concluded upon the end date.

The CSO has primary responsibility for initiating the operational closure of programme interventions that have been completed. As part of the programme conclusion process, UNICEF and the CSO should discuss how to sustain achieved results. UNICEF and the CSO should also discuss how any remaining cash, supplies and existing equipment purchased under the programme will continue to contribute to its intended purpose. For all programme interventions, the partner must submit the final narrative report as well as the final FACE report. For those programme interventions with a contribution from UNICEF of ≥\$100,000, the UNICEF Programme Officer and the CSO must conduct a final partnership review using the [Final Partnership Review Form](#).

As part of the programme conclusion process, UNICEF may decide to undertake a performance audit depending on the nature and duration of the partnership and/or programme and any specific grant conditionality. The purpose of a performance audit is to assess various aspects of the partnership in relation to achievement of results for children.

7.2. Can a programme intervention or partnership be suspended or terminated?

There may be situations where UNICEF and the CSO unilaterally or mutually decide to suspend or terminate a programme intervention or partnership prior to its natural conclusion. It is possible to suspend or terminate specific programme interventions (one or more SSFA-TORs or Programme Documents) or all partnership (SSFA or PCA legal agreement, and all underlying SSFA-TORs and Programme Documents).

UNICEF suspends or terminates a programme intervention or partnership with a CSO if the collaboration is no longer in the best interest of UNICEF for achieving results for children. UNICEF may also suspend or

terminate, as it deems appropriate, a programme intervention or partnership in each of the following conditions:

- If implementation of any programme intervention has not commenced within a reasonable time;
- If the CSO fails to take relevant preventative, investigative or corrective measures against sexual exploitation and abuse, or child safeguarding violations;
- If UNICEF decides that the CSO or any of its employees or personnel has engaged in any corrupt, fraudulent, collusive, coercive or obstructive practice;
- Should UNICEF's funding decrease, be curtailed or terminated; or
- Should the CSO become bankrupt, liquidated or insolvent.

In the event UNICEF suspends a specific SSFA-TOR or Programme Document, no requests for further cash transfers are processed and the CSO should not incur any further liabilities for the programme intervention. UNICEF honours liabilities incurred prior to the date of written notice by making outstanding direct payments or reimbursements and accepting reported expenditure of cash transfers following regular completion of assurance requirements. If action to remedy the situation is not taken by the CSO within a reasonable time, usually between 14 days and one month after receipt of such notice, UNICEF may, by written notice, terminate the SSFA-TOR or Programme Document. In such cases, the CSO will be asked to return unspent funds from advances, submit final reports and return any supplies or UNICEF assets in its possession.

Either UNICEF or the CSO partner may terminate partnership by giving 30 calendar days' notice to the other party in each of the following conditions: (a) If it concludes that the other Party has breached its obligations under the SSFA/PCA legal agreement or an SSFA-TOR / Programme Document and has not remedied that breach after having been given at least 14 days' written notice to do so; or (b) if it concludes that the other Party cannot meet its obligations.

Other Resources

[UNICEF Strategic Framework for Partnerships and Collaborative Relationships](#)

[Guiding Principles of Partnership with CSOs](#)

[UNICEF Civil Society Partnerships website](#)

[Guide to Financial Management for Implementing Partners](#)

[UN Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners](#)

[UNICEF Policy on Conduct Promoting the Protection and Safeguarding of Children](#)

[UNICEF Policy Prohibiting and Combatting Fraud and Corruption](#)

[e-Course on UNICEF-Civil Society Partnerships \(forthcoming\)](#)

[e-Course on the Harmonized Approach to Cash Transfers](#)

[e-Course on the Funding Authorization and Certificate of Expenditure \(FACE\) Form](#)

[UN Partner Portal](#)

[UN Partner Portal Help Centre](#)

[eTools Partner Reporting Portal](#)

[eTools Partner Reporting Portal Help Centre](#)





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2020