

# SPECIFIC CALL FOR EXPRESSION OF INTEREST

20 February 2017

## UNITED NATIONS CHILDREN'S FUND (UNICEF)

UNICEF Moldova is currently inviting interested Civil Society Organisations to express their **Specific Expression of Interest for a project related to Strengthening the child sensitive justice system for children victims and witnesses of crimes, and for children below 14 years old in contact with the law in Moldova.**

The proposal should aim at achieving the following results:

- children victims or witnesses of crimes and their families have improved access to justice and receive psycho-social and legal assistance;
- legislative reform rationalises and improves the efficiency and quality of child friendly hearing, adopts and uses standards for child friendly hearing rooms, regulates the status of interviewer and the functioning of specialized services for psychological recovery of child victims of violence, neglect, exploitation and trafficking;
- 80% of children victims of violence, neglect, exploitation and trafficking heard in a child friendly manner positively assess the services rendered as per the international standards;
- National Action Plan for rehabilitation and social reintegration of child victims of violence, neglect, exploitation and trafficking developed and curricula for justice system, law enforcement, social and medical professionals working with children victims of violence, neglect, exploitation and trafficking developed;
- capacities of at least 120 justice, law enforcement, social and medical professionals in the districts where prosecution offices have hearing rooms are improved in handling criminal cases involving children victims or witnesses and at least 85% of them are assessed fully mastering the knowledge about their range of responsibilities and ways in providing (therapeutic, social, psychosocial, legal) support to children and their families;
- capacities of 30 police personnel, prosecutors and judges in the two model districts are improved in handling children cases and using appropriate newly developed monitoring tools and at least 85% of them participate in monthly individual coaching.

The proposals for partnership could aim at attaining all or several of the above listed results. Joint proposals of two or more Civil Society Organisations and more than one expression of interest per Civil Society Organisation are allowed.

Within the scope of this call for expression of interest, last disbursement, as per agreed budget, will not be paid after 30 November 2017.

The purpose of the Call for Expression of Interest is to identify eligible Civil Society Organisations for prospective partnership with UNICEF Moldova Country Office. Eligible Civil Society Organisations (CSOs) are invited to submit proposals for partnership to support achievement of results for children outlined in the UNICEF's 2013-2017 Country Programme in its section 1.3 below.

Organisations that wish to participate in this Call for Expression of Interest are requested to send or deliver their submission in a sealed envelope clearly marked "CSO Call for **Specific Expression of Interest for a project related to Strengthening the child sensitive justice system for children victims and witnesses of crimes, and for children below 14 years old in contact with the law in Moldova**" at the following address:

UNICEF Moldova address  
131, '31<sup>st</sup> August 1989' str., Chisinau, MD-2012  
Moldova

Deadline for submission of the specific expression of interest is **10 March 2017, 17.00**.

Applications must be submitted in English.

Any requests for additional information should be addressed in writing by 2 March 2017 at the latest to [chisinau@unicef.org](mailto:chisinau@unicef.org). UNICEF responses to any queries or clarification requests will be made available to all online on the "[Tenders](#)" page of UNICEF Moldova website before the deadline for submission of applications, or by e-mail to all invited/inquiring civil society organisations.

Applications will be assessed by an evaluation committee to identify CSOs that have the mandate, capacities and comparative advantage to support achievement of results for children using criteria outlined in section 3 below. It should be noted however that participation to this Call for Expression of Interest does not guarantee the CSO will be ultimately selected for partnership with UNICEF. Selected CSOs will be invited to review and finalise partnership agreements in accordance with criteria outlined in section 3.4 below and applicable policy and procedures on partnership with CSOs.

Applicant CSOs will be informed of the outcome of their submissions by communication sent out to the email/ postal address that is indicated in the CSO submission.

## Section 1: Background

1.1 UNICEF mandate	UNICEF is the agency of the United Nations mandated to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential.
1.2 UNICEF Programme in Moldova	In Moldova, UNICEF works with the government and other partners to address the needs of children, young people and their families. We work with partners to ensure that all children enjoy their rights to health, education, protection, participation and non-discrimination. The Programme is active at the entire territory of Moldova, including the left bank of Nistru river. Further information on the programme can be found on <a href="http://www.unicef.org/moldova/">http://www.unicef.org/moldova/</a>
1.3 Specific results	<p>Within this framework and as set out in UNICEF 2013-2017 Country Result Matrix developed under the United Nations Partnership Framework for Moldova working with government and other partners, UNICEF will contribute to achieve the following result:</p> <p><b>Outcome 1. Social inclusion and protection of children</b> Output 1. Children's right to protection, family environment and access to child sensitive justice and social services In particular: <b>Strengthening the child sensitive justice system for children victims and witnesses of crimes, and for children below 14 years old in contact with the law in Moldova.</b></p>

## Section 2: Application requirements and timelines

2.1 Documentation required for the submission	<p>The expression of interest shall include all the following documentation:</p> <ul style="list-style-type: none"><li>• Copy of CSO registration in Moldova</li><li>• Copy of CSO registration in country of origin if other than Moldova</li><li>• Attachment I - Partner Declaration signed by authorised official</li></ul>
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	<ul style="list-style-type: none"> <li>Attachment II - NGO Identification and Profile signed by authorised official</li> <li>Attachment III - Programme Proposal.</li> <li>Attachment IV - Budgeting, Implementation and Financial Reporting is attached <b>for information purposes only and does not have to be included in the expression of interest.</b></li> </ul>	
2.1 Indicative timelines	Call for Expression of Interest issue date	20 February 2017
	Deadline for submissions of CSO proposals	10 March 2017
	Deadline for requests of additional information/ clarifications	2 March 2017
	Review of CSO submissions	24 March 2017
	Notification of results communicated to CSO	7 April 2017

Section 3: Process and timelines		
3.1 Review & evaluation of CSO submissions	<p>CSO submissions are assessed by the Partnership Review Committee in consultation with technical specialists, using criteria outlined in section 3.2 and 3.3 below. Only CSO submissions which comply with the requirements of the eligibility and exclusion criteria will be eligible for further evaluation. Results from the review will be used for purposes of mapping and selection of CSOs in relation to the specific results outlined in section 1.3 above. It should be noted that participation to this Call for Expression of Interest however does not guarantee CSOs will be ultimately selected for a partnership agreement with UNICEF. UNICEF reserves the right to invite selected partners to review and finalise proposals for partnerships in line with criteria outlined in section 3.4 below and in accordance with applicable policy and procedures on partnership with CSOs.</p>	
3.2 Eligibility & exclusion criteria	<ul style="list-style-type: none"> <li>Eligibility criteria: CSO must: <ul style="list-style-type: none"> <li>a) be registered in Moldova</li> <li>b) not be an entity named on any of the UN Security Council targeted <a href="#">sanction lists</a>.</li> </ul> </li> <li>Exclusion criteria CSO submission which: <ul style="list-style-type: none"> <li>a) are not sent in sealed envelopes;</li> <li>b) are not sent or delivered by hand to the UNICEF office before the specified deadline;</li> <li>c) do not include all required documents duly completed and signed</li> <li>d) do not comply with specifications set in this Call for Expression of Interest;</li> <li>e) or are not submitted in English;</li> </ul> </li> </ul> <p>will be excluded from the selection process.</p>	
3.3 Selection criteria	UNICEF office will review evidence provided by the CSO submission and assess applications based on the following criteria:	
	Proposal relevance, quality and coherence (60%)	<p>Includes review of the proposed programme:</p> <ul style="list-style-type: none"> <li>Relevance of proposal to achieving expected results;</li> <li>Clarity of activities and expected results;</li> <li>Innovative approach;</li> <li>Sustainability of intervention;</li> <li>Adequacy and clarity of proposed budget (including contribution by CSO)</li> </ul>

	Institutional capacity and sustainability (30%)	Includes a review of the CSO: <ul style="list-style-type: none"> <li>• Expertise and experience in the sector/area;</li> <li>• Local experience, presence and community relations;</li> <li>• Management ability;</li> <li>• Experience working with UN/UNICEF</li> </ul>
	Other [ <i>as defined by Office</i> ] (10%).	Includes a review of: <ul style="list-style-type: none"> <li>• Replicability/scalability;</li> </ul>
3.4 Prospective partnership agreement	<p>All applicants will be informed of the outcome of their submissions by communication sent out to the email/ postal address that is indicated in the CSO submission.</p> <p>Applicants whose proposals are assessed as having a specific comparative advantage to achieve results for children outlined in 1.3 above may be invited to jointly review and finalise the partnership agreement based on the following criteria:</p> <ul style="list-style-type: none"> <li>• Prioritisation of proposed intervention in line with the work plan;</li> <li>• Availability of funding to support proposed intervention;</li> <li>• Complementarity or proposed action with ongoing interventions.</li> </ul> <p>Upon finalisation at technical level, the proposal for partnership will be submitted to the Representative for review and approval. It should be noted however that the Representative has the final authority to approve or reject any proposed partnership agreement on behalf of UNICEF.</p>	

## Attachment I – Partner Declaration (to be completed by CSO Applicant)

The purpose of this declaration is to determine whether a prospective partner is committed to UNICEF values and principles.

Information provided in this form will be used to inform the review and evaluation of CSO submissions as outlined in the Call for Expression of Interest under section 3.

Partner Declaration		
Name of organisation: _____		
Partner	Yes	No
By answering yes, the organization confirms that neither the organisation nor any of its members is mentioned on any of the <a href="#">United Nations Security Council targeted sanctions lists</a>  <a href="http://www.un.org/sc/committees/list_compend.shtml">http://www.un.org/sc/committees/list_compend.shtml</a>		
By answering yes, the organization confirms that it is committed to the core values of the UN, the Convention on the Rights of the Child (CRC), the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Convention on the Rights of Persons with Disabilities (CRPD).  <a href="http://www.unicef.org/crc/">http://www.unicef.org/crc/</a> <a href="http://www.ohchr.org/EN/ProfessionalInterest/Pages/CERD.aspx">http://www.ohchr.org/EN/ProfessionalInterest/Pages/CERD.aspx</a> <a href="http://www.un.org/disabilities/convention/conventionfull.shtml">http://www.un.org/disabilities/convention/conventionfull.shtml</a>		
Does the organisation have an Annual Report that is publicly available? Attach the latest report or provide URL		
Does the organisation have an annual audit of financial statements? Attach the latest report or provide URL		

I declare, as an official representative of the above-named organization, that the information provided in this declaration and Call for Expression of Interest is complete and accurate, and I understand that it is subject to UNICEF verification.

Signature

Name and title of the duly authorized partner representative

Name of the partner

Date

_____
_____
_____
_____

## Attachment II – CSO Identification Profile (to be completed by CSO Applicant)

The purpose of this profile is to provide key contact references to UNICEF Moldova in relation to their mandate, field of work, technical and managerial capacities and comparative advantage in relation to the proposed programme(s).

Information provided in this form will be used to inform the review and evaluation of CSO submissions as outlined in the Call for Expression of Interest under section 3.

Section 1. CSO information		
1.1 Organization information	Organization Name	
	Acronym	
	Category of CSO <sup>1</sup>	
	Address	
	Registration number	(copy of registration to be attached)
	Telephone	
	Website	
1.2 Head of Organisation	Name, Surname	
	Function	
	Email	
	Telephone	
1.3 Contact person (if different from 1.2)	Name, Surname	
	Function	
	Email	
	Telephone	
1.4 Programme Proposal title(s) submitted with Application	<ul style="list-style-type: none"> <li></li> </ul>	

Section 2. CSO expertise and experience in the sector area	
2.1 CSO mandate, sector area and geographic coverage	<i>Outline the organisation's mandate, field of work and geographic coverage</i>
2.2 Available expertise and specialists	<i>Outline the distinctive technical capacity of the organisation in the sector area</i>
2.3 Key results achieved over the past 5 years	<i>Outline of key results achieved in sector area in recent years, including any recognition received at local / global level for the work in the sector area</i>

<sup>1</sup> Choose between: National NGO (NGO); International NGO (INGO); Academic Institution; Community Based Organisation (CBO); Foundation; Other (please specify).

Section 3. Local experience, presence and community relations	
3.1 Ongoing programmes in sector area	<i>Outline of type / scope of ongoing programmes in the sector area</i>
3.2 Knowledge of the local context	<i>Outline of presence and community relations in the proposed programme location(s)</i>
3.3 Existing networks	<i>Outline of ongoing collaborations with national institutions and local communities in the sector area</i>

Section 4. Management Ability		
4.1 Annual budget	Size of annual budget (previous year, USD)	
	Source of core funds or income	
	Main funding partners/ donors	
4.2 Core staff	<i>Outline of number and key functions of core organisation staff</i>	
4.3 Any other information demonstrating financial capacity	<i>E.g. results of previous capacity assessments if available (such as the micro assessment)</i>	

Section 5. Experience of working with UN/ UNICEF				
Programme/project title	Total budget (USD)	Funding UN agency	Year end	Key results achieved
1.				
2.				
3.				

## Attachment III – Programme Proposal (to be completed by CSO Applicant)

The purpose of this proposal is to provide an outline of the proposed intervention for which the CSO is proposing to partner with UNICEF.

Information provided in this form will be used to inform the review and evaluation of CSO submissions as outlined in the Call for Expression of Interest under section 3.

Section 1. Proposal overview			
1.1 Programme title			
1.2 Results to which the programme contributes	Refer to Section 1.3 of the Call for Expression of Interest		
1.3 Programme duration	Number of months, From MM/YYYY to MM/YYYY		
1.4 Geographical coverage	State/ province, etc.		
1.5 Population focus	Number of beneficiaries / groups		
1.6 Programme Budget	From CSO		%
	From UNICEF		%
	Total		

Section 2. Programme description	
2.1 Rationale/ justification (3 to 5 paragraphs; max 400 words)	<p><i>“Why” this programme</i> This section outlines the problem statement, the context and the rationale for the Programme,:</p> <ul style="list-style-type: none"> <li>• Overview of the existing problem, using data (disaggregated) from existing reports; who is affected and what are the barriers/bottlenecks to outcomes for children?</li> <li>• How the problem is linked to national priorities and policies;</li> <li>• The relevance of the Programme in addressing problem identified.</li> </ul>
2.2 Expected results (No narrative required)	<p><i>“What” this programme will achieve</i> The table below defines the programme results framework (results and their link to results defined in the country programme and/or humanitarian response plan; specific indicators, baselines, targets and MOV for each programme output).</p>

Result statement	Performance indicator/s	Baseline	Target	Means of Verification <sup>2</sup>
Corresponding result from Country programme/	- Xxx - Xxx			

<sup>2</sup> The specific sources from which the status of each of the performance indicators can be ascertained. If any data source is a survey or a study which the implementing partner is planning to conduct for this programme, this should be planned and budgeted for in section 3 below (programme workplan and budget).



Result statement	Performance indicator/s	Baseline	Target	Means of Verification <sup>2</sup>
Humanitarian Response Plan <sup>3</sup>				
Programme Output 1 <i>Service or product resulting from the programme</i>	<i>List each indicator in a separate line</i>			
Programme Output 2				
Programme Output 3				

2.3 Gender, Equity and Sustainability <i>(3 paragraphs; max 250 words)</i>	<i>“How” this programme takes into account gender, equity and sustainability</i> <i>This section briefly mentions the practical measures taken in the programme to address gender, equity and sustainability considerations.</i>
2.4 Partner’s contribution <i>(1 paragraph; max 100 words)</i>	<i>This section briefly outlines the partner specific contribution to the programme (monetary or in-kind)</i>
2.5 Other partners involved <i>(1 paragraph; max 100 words)</i>	<i>“With whom” will this programme works in partnership</i> <i>This section outlines other partners who have a role in programme implementation, including other organisation providing technical and financial support for the programme.</i>
2.6 Additional documentation <i>(1 paragraph; max 100 words)</i>	<i>Additional documentation can be mentioned here for reference.</i>

<sup>3</sup> Refer to Section 1.3 of the Call for Expression of Interest. If the programme contributes to more than one result, each should be identified in a separate line, with programme outputs listed below each corresponding result..

### Section 3. Programme work plan and budget

The table below defines the programme implementation work plan (the specific activities to be undertaken towards achievement of each of the programme outputs; the schedule of implementation; and the planned budget, including the CSO and UNICEF's contributions to the programme)

*Note: Text and costs in blue provided as an example.*

Result Level	Result/activity	Timeframe (quarters/year(s))					Total (CSO+UNICEF)	CSO contribution	UNICEF contribution	
		Q1	Q2	Q3	Q4	Year2			Cash <sup>4</sup>	Supply
Progr. Output 1:	<i>E.g. Community-based management of SAM introduced in 200 villages In 10 districts</i>  Performance indicator(s), - # children receiving RUFT/in patient - # children receiving RUFT/ community - recovery rate						400,000	10,000	190,000	200,000
Act.1.1	Organise training of 500 health workers in community nutrition in 10 districts	x	x				100,000		100,000	
Act. 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	x	x	x	x		50,000		50,000	
Act. 1.3	Provide nutrition equipment & supplies in 50 health centres	x			x		200,000			200,000
Act. 1.4	Programme management and technical supervision	x	x	x	x		50,000	10,000	40,000	
Progr. Output 2:	Output statement  Performance indicator(s):						Sub-total output 2	Sub-total output 2	Sub-total output 2	Sub-total output 2
Act 2.1	Activity statement <sup>5</sup>									
Act. 2.2										

<sup>4</sup> The budget is prepared in the currency of implementation. Most generally, this correspond to the local currency in the country.

<sup>5</sup> Costs budgeted as part of the programme output budgeting include the following:

- Cash for activities, such as workshop or trainings;
- Cost of supplies that directly assist beneficiaries or beneficiaries institutions, including warehousing, transport and assembling;
- Technical assistance and costs of technical staff to directly support beneficiaries / beneficiary institutions (experts in health, education, protection, etc.);
- Cost of surveys and other data collection activities in relation to beneficiaries or measurement or programme expected results;
- Communication activities to directly support programme planned results.

Result Level	Result/activity	Timeframe (quarters/year(s))					Total (CSO+UNICEF)	CSO contribution	UNICEF contribution	
		Q1	Q2	Q3	Q4	Year2			Cash <sup>4</sup>	Supply
Progr. Output 3:	Output statement Performance indicator(s):						Sub-total output 3	Sub-total output 3	Sub-total output 3	Sub-total output 3
Act 3.1	Activity statement									
Act 3.1										
Sub-total for the outputs										
Progr. Output 4	Effective and efficient programme management						Sub-total output 4	Sub-total output 4	Sub-total output 4	Sub-total output 4
Act 4.1	<i>Standard activity:</i> In-country management & support staff <sup>6</sup> pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)									
Act 4.2	<i>Standard activity:</i> Operational costs pro-rated to their contribution to the programme (office space, equipment, office supplies, maintenance)									
Act 4.3	<i>Standard activity:</i> Planning, monitoring, evaluation and communication <sup>7</sup> , pro-rated to their contribution to the programme (venue, travels, etc.)									
Sub-total for programme costs										
HQcosts <sup>8</sup>	HQ technical support <sup>9</sup> (7% of the cash component)									
Total programme document budget										

<sup>6</sup> Costs of technical assistance/staff directly related to the achievement of planned results are budgeted as part of programme output budgeting, see above footnote 4.

<sup>7</sup> Costs of M&E and communication activities directly related to the achievement of the planned results re budgeted as part of the programme output budgeting, see above footnote 4.

<sup>8</sup> Only payable to organizations with headquarters outside of the country of implementation.

<sup>9</sup> Amount is an estimate. Amount paid is a standard 7% on actual expenditures subject to calculation exclusions as per Annex I of the CSO Procedure.

## **Attachment IV: Budgeting, Implementation and Financial Reporting (for information only)**

1. In case of divergence between UNICEF policies (and/or established good practice) and a partner's existing policies and practices, UNICEF policies (and/or established good practice) take precedence with respect to resources provided by UNICEF for budgeting, implementation and reporting.

### **Bank accounts**

2. UNICEF does not require 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 their tracking of revenue and expenditure.
3. UNICEF Offices may request a partner to establish a separate bank account if it has a high or significant risk rating from a micro assessment or negative results of 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."
4. UNICEF Offices transfers cash to the partner bank account in the country of implementation. at the request of the partner, and at the discretion of the UNICEF Office 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 fess etc.) is paid by the partner. In situations where cash is transferred outside of the country due to failure of the country's banking system, UNICEF Offices cover the costs of the bank transfer.

### **Currency of budgeting and currency of payment**

5. The programme document budget is to be in the currency of implementation. This is usually the currency of the country of implementation. Cash transfers to the partner are made in the currency stated in the programme document budget.
6. Programme document budgets can be in multiple currencies if implementation costs are planned to be incurred in multiple currencies. UNICEF Offices determine whether multiple currency budgets are required for activity implementation. However, UNICEF Offices respect local laws regarding in-country payments in foreign currencies. If multiple currencies (i.e. US\$ and local currency) are used in the programme workplan and budget, the amounts for each currency are reflected separately, and the totals for each currency are provided separately.
7. Headquarters Support Costs is transferred in the same currency as the Programme Costs (the currency of implementation in the programme document budget). As mentioned above, UNICEF Offices can transfer cash outside of the country, but any costs associated with foreign exchange gain/loss or wire fees is to be borne by the partner.

### **Sub-contracting**

8. All sub-contracting of activities described in the programme document require the prior approval of the UNICEF Office. Advance approval is not required if partners sub-contract out general services that fall under the standard output "Effective and efficient programme management." Such general services include activities such as general office IT support, bookkeeping, cleaning services, etc.

### **Taxes on purchase of goods and services for activity implementation**

9. 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.

10. The 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.
11. Where the partner has not obtained relevant tax exemption, UNICEF Offices determine 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.
12. When tax exemption at source has been granted to the partner, the programme document workplan 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.
13. 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 document workplan budget is prepared tax-in on applicable unit costs.
14. The partner must maintain a tracking mechanism for taxes paid, claimed and reimbursed respectively by the tax authorities in the relevant Host Country.
15. UNICEF Offices and partner decide on how the recovered taxes will be used:
  - a. Reimbursed directly to UNICEF upon receipt from the authorities;
  - b. Used for subsequent year budgets in the programme document; or
  - c. Kept by the partner and used only for implementing activities to achieve results for children.
16. Reimbursable taxes paid but not recovered may be considered as ineligible expenditures. UNICEF Offices have the right to request reimbursement of such unrecovered taxes.

## **UNICEF Programme Officer Responsibility**

17. The UNICEF Guidance for Civil Society Partnering with UNICEF is shared with partners to assist them in development the programme document.
18. During the development of the programme document, workplan and budget, UNICEF Programme Officers evaluate whether:
  - a. The total amount of resources to be provided by UNICEF represents value-for-money given the likely results to be achieved; and
  - b. All activities contribute, in a cost-effective manner, to the achievement of the planned results.
19. All resource requirements are assessed for their relevance to the implementation of the activities and the achievement of the planned results. UNICEF Offices provide resources for the reasonable cost of activities considering the context.

## **CSO Partner Responsibility**

20. In order to accurately estimate the resources needed for each activity, the partner prepares detailed cost estimates of inputs for each activity, ensuring all costs are associated with the activities of the workplan.
21. The compiled activity level costs are then incorporated into the draft programme document for discussion with the UNICEF Programme Officer, who may request additional information to better understand the estimates cited.

22. Overall, UNICEF Office's ensure that workplan budget activities and their associated input requirements are implemented in a manner that is aligned with economy, efficiency and effectiveness.
23. The programme document workplan and budget includes any important 'non-financial contributions' from both UNICEF and the partner. 'Non-financial contributions' are inputs other than cash or programme supplies which are directly used towards the achievement of the partnership's planned results. Community mobilization or local knowledge inputs by community based organizations (CBOs) are important examples of non-financial contributions and should be incorporated within the programme document workplan and budget. An estimated value of non-financial contributions is not required.

## **Programme Document Workplan Budget**

24. The workplan budget represents the estimated cost of implementing activities and achieving results defined in the programme document. The workplan and budget provide the basis for programme and financial performance management and monitoring achievement of jointly planned results.
25. A common understanding between the UNICEF Programme Officer and the partner is reached on the resource requirements to implement activities and achieve results. Similarly, these parties also agree upon (and document) the nature of each partner's contribution (i.e., whether it will be in cash, or supplies, or in-kind).
26. The workplan budget is divided into two categories: Programme Costs and Headquarters Support Costs.

### **Programme costs**

27. All costs to carry out activities are included in the programme document workplan budget. 'Programme Costs' are costs that can be attributed to a specific activity implemented by the partner. At the request of UNICEF, or when audited, the partner must provide supporting documentation for Programme Costs.
28. Programme Costs include:
  - a. Costs for the actual time devoted by personnel to the management of the programme document implementation;
  - b. Costs for the time of personnel whose specific inputs are required by the programme workplan;
  - c. Goods and services purchased for the implementation of activities covered in the programme workplan;
  - d. Premise costs that are directly related to achieving the results of the programme document;
  - e. Other costs directly attributable to the implementation of programme document activities.
29. Examples of acceptable programme costs include:
  - a. Supplies that directly assist beneficiaries (e.g. therapeutic and supplementary feeding materials, non-food items such as soap, hygiene kits, etc.) or beneficiary institutions (e.g., chalkboards, school desks, tables and chairs, IT equipment, office supplies, etc.);
  - b. Freight and transport of supplies that directly assist beneficiaries, and costs related to their warehousing and management;
  - c. Packaging materials (e.g. assembly of school materials, hygiene and medical kits, etc.);
  - d. Surveys, consultations and other information collection activities directly related to the achievement of the planned result(s);
  - e. Technical assistance (i.e. salaries of technical staff – such as experts in health, nutrition, WASH, HIV/AIDS, protection, policy development, etc.) to directly support beneficiaries or beneficiary institutions;
  - f. Communication activities that directly support the programme objectives (e.g. cost of radio spots, posters, brochures, community mobilization events such as rallies, contests, etc.);
  - g. Monitoring of groups (rights-holders) receiving assistance (e.g. measuring mid-upper arm circumference (MUAC) of malnourished children).

- h. Salaries and related costs of in-country representation, planning, coordination, finance, administration and logistics personnel – all prorated according to the per cent of effort/time spent on the UNICEF-assisted programme document or SSFA;
- i. Operational (fuel, local taxes, etc.) and maintenance costs (repair and replacement, such as for tires, shock absorbers, broken windscreens, etc.) associated with partner-owned vehicles or those loaned by UNICEF, prorated according to their use in relation to activities under the UNICEF-assisted programme document or SSFA;
- j. Office equipment (e.g., computers, printers, photo-copiers, faxes, telephones, etc.) used in-country as direct support of the programme, all prorated ;
- k. 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 document or SSFA;
- l. Other in-country expenses incurred directly in support of the programme, including additional rental of office space, office maintenance supplies, utilities, telecommunications and office supplies, all prorated according to their relation to the UNICEF-assisted programme document or SSFA.

30. Where the partner requires support for programme management, the workplan budget has the standard output and activities:

Programme. Output X	Effective and efficient programme management
Act X.1	<i>Standard activity:</i> In-country management & support staff <sup>10</sup> pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)
Act X.2	<i>Standard activity:</i> Operational costs pro-rated to their contribution to the programme (office space, equipment, office supplies, maintenance)
Act X.3	<i>Standard activity:</i> Planning, monitoring, evaluation and communication, pro-rated to their contribution to the programme (venue, travels, etc.)

31. Budgeting for such costs is further simplified in the Simplified Humanitarian Programme Document ([Annex B](#)).

### **Costs for capacity building to enhance financial management**

32. Support may be provided to action plans jointly agreed by national partner and UNICEF to address the partner's capacity development needs, as identified by a micro assessment or prior assurance activities. Financial management capacity building constitutes a separate output in the programme workplan and is considered a Programme Cost.

### **Headquarters Support Costs**

33. Headquarters Support Costs are applicable to PCA programme documents and not applicable to SSFAs.

#### **International CSOs**

34. Headquarters Support Costs are paid to international CSO when requested by the partner. An international CSO is defined as one whose headquarters is outside of the country of implementation. International CSOs often incur additional costs at their headquarters for overseeing and supporting programme implementation. By accepting Headquarters Support Costs, the partner commits to using the resources to achieve results for children – including those outlined in the programme document.

#### **National CSOs**

35. On a case-by-case basis, Headquarters Support Costs can be paid to national CSOs. Headquarters Support Costs is not usually paid to national CSOs which maintain headquarters in the capital city of

<sup>10</sup> Costs of technical assistance/staff directly related to the achievement of planned results are budgeted as part of programme output budgeting, see the programme document template for further guidance

the programme country, since technical support from staff in these locations can be included as part of Programme Costs, if required.

#### Calculation

36. Headquarters Support Costs are included in the programme document as a standard, flat 7 per cent addition to the cash transfer component (i.e. excluding supplies, equipment and other forms of in-kind support) of the agreed budget of Programme Costs. This excludes the value of cash/voucher assistance for beneficiaries and bulk procurement, where bulk procurement is defined as goods and services with a value of more than USD 100,000 -- such as essential supplies, construction materials, or sub-contracting for commercial services. Partner costs associated with office rental, personnel cost, travel, and the purchase of office supplies are not considered bulk procurement and are not excludable from the Programme Costs for the purposes of calculating Headquarters Support Costs.

#### Payment

37. Headquarters Support Costs are reimbursed based on actual expenditures and must be included in the Funding Authorization and Certificate of Expenditures (FACE) form. They are reimbursed quarterly based on actual expenditures (noting exclusions referenced above). Because they are based on expenditures, headquarters support costs cannot be included in advances.

### Eligible expenditures

38. 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 programme document budget accordingly. UNICEF Offices may define and share with partner's standard costs appropriate to the programming context to encourage consistent budgeting across different organisations.
39. Expenditures incurred by partners are classified as "eligible" or "ineligible". The initial classification is usually done by UNICEF Programme Officer certifying the FACE and Itemized Cost Estimate forms prior to the payment of cash transfers, and/or by those responsible for assurance activities, with the final classification of the expenditure confirmed by the UNICEF office. 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).
40. Eligible expenditures are those that have been validated by UNICEF and/or assurance providers as being:
- Actual expenditures incurred during the implementation period, as stipulated in the programme document;
  - Expenditures incurred solely for programme document purposes and consistent with the terms and conditions of the programme document/SSFA;
  - 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 document budget, approved FACE form and Itemized Cost Estimate; and/or
  - In compliance with competitive and transparent procurement/tendering processes and the appropriate application of the relevant financial and procurement procedures.
41. Ineligible expenditures are those expenses incurred which have been found not to be compliant with the signed programme document and PCA/SSFA and/or the appropriate financial and procurement procedures of the partner. 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 workplan budget, FACE form and Itemized Cost Estimate;
  - Expenditures incurred outside of the implementation period;



- c. Expenditures not duly authorized by the appropriate authority, as stipulated in the partner's policies and procedures;
- d. Prices in excess of the prevailing market prices for goods and services without proper rationale/justification;
- e. Expenditures on services for which a report is expected but not received;
- f. 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, other procurement irregularities;
- g. 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);
- h. Any expenses related to the personal costs of partner's directors or employees;
- i. Expenses incurred where the title on purchases is not in the name of the partner;
- j. Expenses that are not-compliant with the partner's rules and guidelines;
- k. Any interest expenses on financial debt and debt related charges;
- l. Loans, grants and credits to individuals or entities (unless provided for as an activity in the programme document);
- m. Any expense that has been funded by more than one UNICEF programme document and/or SSFA;
- n. Any expense that has been funded by another donor or organization;
- o. Expenses incurred before the agreement date, including costs for proposal and fund raising;
- p. Office repair and maintenance (unless expressly provided for in the programme document budget for purposes of security);
- q. Expenses claimed that represent accruals and not actual costs, such as depreciation expense and post-employment employee benefit accruals;
- r. Employee and management bonuses;
- s. Any expenses that are unreasonable compared to the national prevalent rates and prices;
- t. Any expenses that are illegal or prohibited by local laws and regulations, including bribery; and
- u. Shared cost allocations not supported by a fair allocation method.

#### **Treatment of ineligible expenditures**

- 42. 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 the official notification by UNICEF to provide relevant justification, with appropriate supporting documents for review by UNICEF.
- 43. Upon receipt and review of the additional justification and supporting documentation, UNICEF may fully or partially re-classify the expenditure as eligible, or may confirm ineligibility. If the expenditure is confirmed as ineligible, a refund request will be communicated via official letter for the amount considered as ineligible in the programme document budget currency.
- 44. 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.
- 45. 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 provision of the payment plan is adhered to by the partner.

#### **Partner personnel costs**

- 46. Partner personnel costs include any payment for employment services rendered, including: salaries, wages and other direct costs of employment.

47. Levels of remuneration are to be based on the local context and in line with relevant national labour laws as provided in interagency salary scales (but not to exceed relevant UN established salary scales). UNICEF can provide a contribution towards the costs for both international and national personnel of the partner. However, every effort should be made to employ national expertise, thereby supporting national capacity building and ensuring cost-effectiveness.
48. Partner personnel costs for staff are to be budgeted at the most cost-efficient level to achieve the programme expected results. UNICEF does not set salary caps on what partners can pay their staff. However, UNICEF does set maximum thresholds on the UNICEF contribution towards partner personnel costs.
49. If the partner requests support for partner personnel costs, UNICEF can provide a contribution towards costs for partner personnel up to the rates applicable within the United Nations system in the country. Specifically:
  - a. UNICEF's contribution to the costs of national partner personnel cannot exceed the rates payable for comparable functions in UN established salary scales for local staff (or local consultancy rates in the case of consultancy costs);
  - b. UNICEF's contribution to the costs for international partner personnel cannot exceed the rates payable for comparable functions for UN established salary scales for international professional (IP) staff (or international consultancy rates in the case of consultancy costs); and
  - c. UNICEF's contribution to the costs of any partner personnel cannot exceed any rates agreed at a UN Country Team interagency level (ask the UNICEF country office if such rates exist in the country).
50. UNICEF's contribution to partner personnel costs are to be based on the local context to be consistent with local market practice and enable sufficient and appropriate staff to be recruited for the implementation and management of programme document activities.
51. Partners are not to create remuneration levels – especially for UNICEF funded programmes that are higher than the remuneration levels normally paid by the partner.
52. Partners are solely responsible for complying 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).
53. Where partner personnel are working on multiple programmes/projects funded by other agencies and/or internal partner resources, only the actual time spent on the UNICEF programme document implementation are considered eligible costs. Partners are expected to put in place a similar apportionment approach as described in the allocation of shared costs section of this guidance.

#### **Travel related costs**

54. Travel related costs include payment for the direct cost of expenses incurred by the partner to implement activities of the programme document. Typically such costs would be for travel related to training, monitoring and evaluation, supervision visits, and advocacy/meetings.
55. Travel related costs are to be based on existing policies of the PARTNER. New policies on travel-related costs created especially for UNICEF-supported travel that differ from the partner's normal policies are unacceptable.
56. 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.
57. DSA rates should be benchmarked against those paid by similar organizations in the local context. UNICEF will pay the lesser of: the applicable DSA rates established by the [International Civil Service](#)

[Commission](#), or the applicable DSA rates established by the PARTNER's internal policies. 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.

58. UNICEF expects partners to administer the payment of DSA, taking into account good practices such as:
- Where meals or accommodation are provided, the amount of the DSA is reduced accordingly.
  - 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.
  - 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.

#### **Allocation of shared costs**

59. 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 programme documents on the basis of shared benefits and administrative efficiency. Typical examples of shared costs are staff, office space and utilities.
60. Cost sharing is allowable 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 document budget based on transactions value, space, funding level etc.;
  - It is necessary and reasonable for the proper and efficient accomplishment of grant and programme planned results objectives; and
  - It reflects actual expenses during the programme document implementation period.

### **Requesting Cash – FACE form and itemized cost estimate**

61. The partner prepares FACE forms based on the corresponding cash transfer modality, as agreed upon with the UNICEF Programme Officer. The amount of cash requested represents 3 months of the programme's cash flow requirements, as outlined in the itemized cost estimate.

#### **Itemized Cost Estimate**

62. In order to accurately estimate the resources needed for each activity, the partner prepares an itemized cost estimate (ice) of inputs for each activity, ensuring that all costs are associated with the activities of the workplan. The ICE quantifies and provides an estimated cost for each input required in the implementation of the activity. The ICE can also be referred to as a detailed activity budget.
63. A specific template for ICE is not provided. The partner can use its financial systems to provide the cost estimate. The ICE should specify the period of implementation and the targets for the activity during this period. 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 be equal to the requested amount on the FACE form.
64. Cost estimates developed for the purpose of costing activities in the work plan:
- Do not include costs covered by other sources of funding (other funding agencies, donors, government subsidies, etc.);
  - Do not include costs that are covered by other UNICEF programme documents;
  - Can be supported by clearly identifiable and reasonable quantities and unit prices that can be provided, if requested;

- d. Are consistent with proposed performance targets defined for the workplan's duration;
- e. Reflect a realistic rate of utilization of funds, taking into consideration the partner's absorption capacity;
- f. Are arithmetically accurate;
- g. Are based on relevant national/partner policies and follow best practices in local markets;
- h. Have transparent and verifiable definitions and sources of data (qualitative and financial), assumptions, and methods for calculating costs; and
- i. Are developed using a cash basis on the implementation of activities (that is an estimate of actual expenses per period and does not include accruals).

65. In developing cost estimates, it is important to note that Headquarters Support Costs are not included; given that this amount is based on actual expenditures, they are not given in advance. Headquarters Support Costs are requested as reimbursement based on actual expenditures using the FACE form to report on the previous quarter's cash utilization. Partners not required to report Headquarters Support Costs at an itemized level.

### Example

This example is only for illustrative purposes and should not be used as mandatory requirement. However, if the partner does not have a robust financial systems in place, the country office can design their own template or use the example below.

Item No.	Item Description	Unit	Quantity	Unit price /cost	Total Amount
<b>Output 1</b>	<b>Community-based management of SAM introduced in 200 villages In 10 districts</b>				
<b>Activity 1.1</b>	<b>Organize training of 500 health workers in community nutrition in 10 districts</b>				
	<b>Quarter 1: training of 300 health workers in community nutrition in 7 districts.</b>				
1	Venue and facilities	days	7	1,200	8,400
2	Daily subsistence allowances				21,120
	Participants	participant	300	60	18,000
	Programme manager	days	10	60	600
	Programme officer	days	14	60	840
	Programme support staff (2)	days	14 x 2	60	1,680
3	Transportation for 275 participants – bus fare refund	Participants	300	10	3,000
4	Consultant fees	days	21	450	9,450
5	Transportation for consultant - air fare	ticket	7	1,000	7,000
7	Training materials	Lump sum	1	500	740
8	Communication	Lump sum	1	290	290
	Sub-total				50,000
<b>Activity 1.2</b>	<b>Undertake community outreach activities &amp; referral in 200 villages in 10 districts</b>				
	<b>Quarter 1: Undertake community outreach activities &amp; referral in 50 villages in 3 districts</b>				
1	Translation of materials in local languages	Lump sum	1	800	800
2	Materials production	Lump sum	1	700	700
3	Supplies	Lump sum	1	200	200
4	Media (Radio announcement)	Announcement	150	16	2,400
5	Warehousing	Months	3	400	1,200
6	Transportation – vehicle rental & petrol	Months	3	450	1,350
7	Honoraria	Days	150	40	6,000
	Sub-total				12,650
<b>Activity 1.3</b>	<b>Programme management and technical supervision</b>				
1	Salary – programme manager	Months	3	2,400	7,200
2	Salary – programme officer	Months	3	1,100	3,300

3	Salary – programme assistants (2)	Months	3 X 2	700	4,200
	Sub-total				14,700
<b>TOTAL OUTPUT 1</b>					<b>77,350</b>
Output 2	Effective and efficient programme management				
Act 4.1	In-country management & support staff salaries pro-rated to their contribution to the programme				
1	Country Director	Months x 5%	3	10,500	1,575
2	Finance Manager	Months x 5%	3	6,500	975
3	Operation Manager	Months x15%	3	6,800	3,060
4	Finance Officer	Months X 50%	3	1,700	2,550
5	Logistics Coordinator	Months x 50%	3	1,600	2,400
6	Driver	Months x 50%	3	900	1,350
	Sub-total				11,910
Act 4.2	Operational costs pro-rated to their contribution to the programme				
1	Office rent	Months X 20%	3	2,400	1,440
2	Utilities and maintenance	Months X 20%	3	250	150
3	Vehicle rental and fuel	Months X 50%	3	600	900
4	Supplies and communication	Months x 20%	3	800	480
	Sub-total				2,970
<b>TOTAL OUTPUT 2</b>					<b>14,880</b>
<b>TOTAL PROGRAMME COSTS</b>					<b>92,230</b>

## Changes during implementation and FACE form reporting

66. Partner are not required to submit receipts and other documentation to support expenditures at the time of submitting the FACE form.

### Differences between ICE and Actual Programme Expenditure

67. The ICE is an estimate of anticipated costs for each input, it is normal and expected that there will be differences between the actual programme expenditures reported on the FACE form and the ICE. The partner can vary costs between inputs without prior UNICEF authorization if the changes are done in order to achieve efficiencies and effectiveness in performing the activities. Changes to inputs (addition or deletion of inputs) require the partner to document in writing the reasons for the change and obtain an approval from the UNICEF authorizing officer.

### Illustrative Example

For the purpose of the illustrative examples below, assume the following itemized cost estimate was submitted with a FACE form requesting direct cash transfer:

Activity 1.1 Organize training of 500 health workers in community nutrition in 10 districts					
Quarter 1: training of 300 health workers in community nutrition in 7 districts.					
Item No.	Item Description	Unit	Quantity	Unit price /cost	Total Estimated Amount
1	Venue and facilities	days	7	1,200	8,400
2	Daily subsistence allowances	(break down available)			21,120
3	Transportation for 275 participants – bus fare	Participants	300	10	3,000
4	Consultant fees	days	21	450	9,450
5	Transportation for consultant - air fare	ticket	7	1,000	7,000
7	Training materials	Lump sum	1	740	740

8	Communication	Lump sum	1	290	290
	Sub-total				50,000

#### Scenario I: Differences between the estimated and actual costs

At the time of training, only 250 participants attended the training. This resulted in lower actual costs for DSA and transportation. Additional sound equipment was needed for the training, resulting in higher facilities cost. Other smaller differences occur.

Activity 1.1	Organize training of 500 health workers in community nutrition in 10 districts			
	Quarter 1: training of 300 health workers in community nutrition in 7 districts.			
Item No.	Item Description	Total Estimated Amount	Actual Amount	Difference
1	Venue and facilities	8,400	9,100	700
2	Daily subsistence allowances	21,120	18,120	-3,000
3	Transportation for participants – bus fare	3,000	2,500	-500
4	Consultant fees	9,450	9,450	0
5	Transportation for consultant - air fare	7,000	7,300	300
7	Training materials	740	680	-60
8	Communication	290	320	30
	Sub-total	50,000	47,470	-2,530

#### Process and Documentation Requirements

Because there are no changes in the inputs and the differences are normal:

- No advance approval is required;
- No additional documentation required;
- Approval is done by the UNICEF authorizing officer with the signature on the FACE form **on activity level** (the partner is not required to submit details of the actual project expenditures on input level).

#### Scenario II: Differences due to changes of the input costs

A month after submitting the ICE, the partner contracts a local qualified consultant, which eliminates the need for air transportation. The fees of the consultant are higher. The partner decides to use a different venue, which is more convenient and with better security, but more expensive. Other smaller differences occur.

Activity 1.1	Organize training of 500 health workers in community nutrition in 10 districts			
	Quarter 1: training of 300 health workers in community nutrition in 7 districts.			
Item No.	Item Description	Total Estimated Amount	Actual Amount	Difference
1	Venue and facilities	8,400	12,500	4,100
2	Daily subsistence allowances	21,120	21,000	-120
3	Transportation for participants – bus fare	3,000	2,800	-200
4	Consultant fees	9,450	12,000	2,550
5	Transportation for consultant - air fare	7,000	0	-7,000
7	Training materials	740	680	-60
8	Communication	290	320	30
	Sub-total	50,000	49,300	-700

#### Process and Documentation Requirements

Because there are no changes in the inputs and the changes are done to achieve efficiencies:

- No advance approval is required;

- No additional documentation required;
- Approval is done by the UNICEF authorizing officer with the signature on the FACE form **on activity level** (the partner is not required to submit details of the actual project expenditures on input level).

### Scenario III: Differences due to changes in inputs

A month after submitting the ICE, the partner contracts a local consultant, which eliminates the need for air transportation. The fees of the consultant are higher. The partner decides to use the savings to procure laptop computers to be used during the programme implementation. Other smaller differences occur.

Activity 1.1	Organize training of 500 health workers in community nutrition in 10 districts			
	Quarter 1: training of 300 health workers in community nutrition in 7 districts.			
Item No.	Item Description	Total Estimated Amount	Actual Amount	Difference
1	Venue and facilities	8,400	8,600	200
2	Daily subsistence allowances	21,120	21,000	-120
3	Transportation for participants – bus fare	3,000	2,800	-200
4	Consultant fees	9,450	12,000	2,550
5	Transportation for consultant - air fare	7,000	0	-7,000
7	Training materials	740	680	-60
8	Communication	290	320	30
9	Laptop computers	-	2,600	2,600
	Sub-total	50,000	48,000	-2,000

### Process and Documentation Requirements

Because procurement of laptop computers is not an approved input:

- Partner needs to document in writing the request for the new input and estimate cost **prior** to incurring the cost;
- The UNICEF authorizing officer approves, rejects or changes the new input cost estimate;
- No additional documentation required (the partner is not required to submit details of the actual project expenditures on input level at time of reporting);
- During spot check or audit, the partner will be asked to provide evidence that UNICEF approved the new input. Otherwise the expenditure will be deemed ineligible.

## Programme Document Revisions

68. In order to streamline, simplify and provide general flexibility during programme document implementation, partners are not systematically required to go through a process of formal pre-approval by UNICEF of all adjustments to the original approved budget. Only revisions covered in para 56n of the accompanying procedure require pre-approval. In cases where required revision approvals are not obtained, the approval/ acceptance or otherwise is purely at the discretion of UNICEF.

For the purpose of these illustrative examples, assume the following programme document budget:

Output 1:	Community-based management of SAM introduced in 200 villages in 10 districts	Budget
Activity 1.1	Organise training of 500 health workers in community nutrition in 10 districts	100,000
Activity 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	50,000
Activity 1.3	Provide nutrition equipment & supplies in 50 health centres	200,000
Activity 1.4	Programme management and technical supervision	40,000



Subtotal	Programme costs	390,000
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**Scenario I.A: Changes to expenditure reported on FACE form compared to authorized amount with no change in total programme budget (< 20%)**

Assume for the first quarter of programme implementation, the partner submits a FACE form requesting for 50% of the budget. The request was approved by the UNICEF authorizing officer. At the time of reporting the actual programme expenditures, the partner reports actual expenditures which do not exceed 20% of the authorized amount. The partner does not anticipate changes to the overall budget.

Output 1:	Community-based management of SAM introduced in 200 villages In 10 districts	Budget	FACE form authorized	FACE form actual reported	Variance
Activity 1.1	Organise training of 500 health workers in community nutrition in 10 districts	100,000	50,000	55,000	10%
Activity 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	50,000	25,000	25,000	0%
Activity 1.3	Provide nutrition equipment & supplies in 50 health centres	200,000	100,000	115,000	15%
Activity 1.4	Programme management and technical supervision	40,000	20,000	18,000	-10%
Subtotal	Programme costs	390,000	195,000	213,000	9%

**Process and Documentation Requirements**

Because there is no change in the overall budget and the actual programme expenditures reported did not exceed the 20% threshold:

- No advance approval is required;
- Approval is done by the UNICEF authorizing officer with the signature on the FACE form;
- No additional documentation required.

**Scenario I.B: Changes to expenditure reported on FACE form compared to authorized amount with no change in total programme budget (>20%)**

Assume for the first quarter of programme implementation, the partner submits a FACE form requesting for 50% of the budget. The request was approved by the UNICEF authorizing officer. At the time of reporting the actual programme expenditures, the partner reports actual expenditures on activity 1.1 which exceeded 20% of the authorized amount.

Output 1:	Community-based management of SAM introduced in 200 villages In 10 districts	Budget	FACE form authorized	FACE form actual reported	Variance
Activity 1.1	Organise training of 500 health workers in community nutrition in 10 districts	100,000	50,000	80,000	60%
Activity 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	50,000	25,000	25,000	0%
Activity 1.3	Provide nutrition equipment & supplies in 50 health centres	200,000	100,000	115,000	15%
Activity 1.4	Programme management and technical supervision	40,000	20,000	18,000	-10%
Subtotal	Direct programme costs	390,000	195,000	238,000	22%

**Process and Documentation Requirements**

Expenditures exceeding 20% of the authorized amount are **not** normally allowed. If the partner anticipates higher expenditures than approved, they should request the additional funds with a new FACE form. In exceptional circumstances, UNICEF may approve the overspending with the following steps:

- Partner needs to document in writing the reasons for the overspending;



- UNICEF authorizing officer can accept, reject or partially accept the overspending ;
- If accepted, UNICEF prepared a note on record documenting the approval and any impact on the programme implementation.

#### **Scenario II.A: Changes to the budget of activities with no change in the total programme budget (<20%)**

Assume that half way through programme implementation, the partner requests a change in the programme budget. The partner realized that activity 1.1 would require more funds, however activity 1.3 would require less.

Output 1:	Community-based management of SAM introduced in 200 villages In 10 districts	Original budget	Revised budget request	Variance
Activity 1.1	Organise training of 500 health workers in community nutrition in 10 districts	100,000	110.,000	10%
Activity 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	50,000	50,000	0%
Activity 1.3	Provide nutrition equipment & supplies in 50 health centres	200,000	180,000	-10%
Activity 1.4	Programme management and technical supervision	40,000	40,000	0%
Subtotal	Direct programme costs	390,000	380,000	-2%

#### **Documentation Requirements**

Because there is no change in the budget of the total programme costs and there is no change of more than 20% of any activity budget:

- Partner needs to document in writing the request for budget change at the time of requested funds on a FACE form;
- Approval is done by the UNICEF authorizing officer with the signature on the FACE form;
- No additional documentation required

#### **Scenario II.B: Changes to the budget of activities with no change in the total programme budget (>20%)**

Assume that half way through programme implementation, the partner requests a change in the programme budget. The partner realized that activity 1.1 would require significantly more funds, however activity 1.3 would require less.

PCA Output 1:	Community-based management of SAM introduced in 200 villages In 10 districts	Original budget	Revised budget request	Variance
Activity 1.1	Organise training of 500 health workers in community nutrition in 10 districts	100,000	130.,000	30%
Activity 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	50,000	50,000	0%
Activity 1.3	Provide nutrition equipment & supplies in 50 health centres	200,000	170,000	-15%
Activity 1.4	Programme management and technical supervision	40,000	40,000	0%
Subtotal	Direct programme costs	390,000	390,000	0%

#### **Process and Documentation Requirements**

Because there is no change in the budget of the total programme costs, but there is change of more than 20% of the budget of activity 1.1:

- Partner needs to document in writing the request for budget change at the time of requested funds on a FACE form;
- Approval is done by the UNICEF authorizing officer with the signature on the FACE form; and
- UNICEF documents the approval by preparing a note on record.

### **Scenario III.A: Changes to the budget of activities with a change in the total programme budget (< 20%)**

Assume that half way through programme implementation, the partner requests a change in the programme budget. The partner realized that activity 1.1 would require more funds, which will result in overall increase in the budget of the programme.

Output 1:	Community-based management of SAM introduced in 200 villages In 10 districts	Original budget	Revised budget request	Variance
Activity 1.1	Organise training of 500 health workers in community nutrition in 10 districts	100,000	130.,000	30%
Activity 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	50,000	50,000	0%
Activity 1.3	Provide nutrition equipment & supplies in 50 health centres	200,000	200,000	0%
Activity 1.4	Programme management and technical supervision	40,000	40,000	0%
Subtotal	Direct programme costs	390,000	420,000	8%

### **Process and Documentation Requirements**

Because the overall budget has increased by less than 20%:

- Partner needs to document in writing the reasons for the budget increase;
- The UNICEF authorizing officer approves, rejects or changes the budget increase; and
- A new programme document is signed by both parties.

### **Scenario III.B: Changes to the budget of activities with a change in the total programme budget (< 20%)**

Assume that half way through programme implementation, the partner requests a change in the programme budget. The partner realized that activities 1.1 and 1.3 would require significantly more funds, which will result in overall increase in the budget of the programme.

Output 1:	Community-based management of SAM introduced in 200 villages In 10 districts	Original budget	Revised budget request	Variance
Activity 1.1	Organise training of 500 health workers in community nutrition in 10 districts	100,000	130,000	30%
Activity 1.2	Undertake community outreach activities & referral in 200 villages in 10 districts	50,000	50,000	0%
Activity 1.3	Provide nutrition equipment & supplies in 50 health centres	200,000	260,000	30%
Activity 1.4	Programme management and technical supervision	40,000	40,000	0%
Subtotal	Direct programme costs	390,000	480,000	23%

### **Process and Documentation Requirements**

Because the overall budget has increased by more than 20%:

- Partner needs to document in writing the reasons for the budget increase;
- The request must be submitted to the PRC Committee; and if approved
- A new programme document is signed by both parties.

## **Visibility**

69. UNICEF Programme Officers and partners discuss UNICEF visibility requirements as part of programme document finalization. This discussion also takes into account any visibility requirements of donors that are funding the programme document. This discussion takes into account any security considerations related to the partner providing visibility as well as negative impact on the communities' perception of the programme.