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

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| --- |
| 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. |

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| --- |
| **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 [United Nations Security Council targeted sanctions lists](http://www.un.org/sc/committees/list_compend.shtml)<http://www.un.org/sc/committees/list_compend.shtml>  |  |  |
| 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 (DEDAW) and the Convention on the Rights of Persons with Disabilities (CRPD).<http://www.unicef.org/crc/> <http://www.ohchr.org/EN/ProfessionalInterest/Pages/CERD.aspx> <http://www.un.org/disabilities/convention/conventionfull.shtml> |  |  |
| 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[[1]](#footnote-1) |  |
| 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 |  |

| Section 2. CSO expertise and experience in the sector area |
| --- |
| 2.1 CSO mandate, sector area and geographic coverage | *Outline the organisation’s mandate, field of work and geographic coverage* |
| 2.2 Available expertise and specialists | *Outline the distinctive technical capacity of the organisation in relations to outcomes and outputs outlined in section 1.3 of the call (please make reference to each relevant outcome and output where your organization has demonstrated technical expertise)* |
| 2.3 Key results achieved over the past 5 years | *Outline of key results achieved in areas relevant to outcomes and outputs outlined in section 1.3 of the call in recent years, including any recognition received at local / global level for the work in the sector area (please make reference to each relevant outcome and output)*  |

|  |
| --- |
| Section 3. Local experience, presence and community relations |
| 3.1 Ongoing programmes in sector area | *Outline of type / scope of ongoing programmes in the areas relevant to outcomes and outputs outlined in section 1.3 of the call (please make reference to each relevant outcome and output)*  |
| 3.2 Knowledge of the local context | *Outline of presence and community relations in the proposed programme location(s)* |
| 3.3 Existing networks | *Outline of ongoing collaborations with national institutions and local communities in the sector area* |

|  |
| --- |
| 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 | *Outline of number and key functions of core organisation staff* |
| 4.3 Any other informationdemonstrating financial capacity | *E.g. results of previous capacity assessments if available (such as the micro assessment)* |

|  |
| --- |
| 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. [*If the Call for Expression of Interest allows for multiple submissions, the following text may be added:* A separate form should be filled for each programme proposal submitted.]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)* | *“Why” this programme**This section outlines the problem statement, the context and the rationale for the Programme,:* * *Overview of the existing problem, using data (disaggregated) from existing reports; who is affected and what are the barriers/bottlenecks to outcomes for children?*
* *How the problem is linked to national priorities and policies;*
* *The relevance of the Programme in addressing problem identified.*
 |
| 2.2 Expected results*(No narrative required)* | *“What” this programme will achieve**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).* |

| Result statement | Performance indicator/s | Baseline | Target | Means of Verification[[2]](#footnote-2) |
| --- | --- | --- | --- | --- |
| Corresponding result from Country programme/ Humanitarian Response Plan[[3]](#footnote-3) | - Xxx- Xxx |  |  |  |
| Programme Output 1*Service or product resulting from the programme* | *List each indicator in a separate line* |  |  |  |
|  |  |  |  |
| Programme Output 2 |  |  |  |  |
|  |  |  |  |
| Programme Output 3 |  |  |  |  |
|  |  |  |  |

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

|  |
| --- |
| 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[[4]](#footnote-4) | Supply |
| Progr. Output 1: | *E.g. Community-based management of SAM introduced in 200 villages In 10 districts*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 statementPerformance indicator(s): | Sub-total output 2 | Sub-total output 2 | Sub-total output 2 | Sub-total output 2 |
| Act 2.1 | Activity statement[[5]](#footnote-5) |  |  |  |  |  |  |  |  |  |
| Act. 2.2 |  |  |  |  |  |  |  |  |  |  |
| Progr. Output 3: | Output statementPerformance 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  | *Standard activity:* In-country management & support staff[[6]](#footnote-6) pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance) |  |  |  |  |  |  |  |  |  |
| Act 4.2 | *Standard activity:* Operational costs pro-rated to their contribution to the programme (office space, equipment, office supplies, maintenance) |  |  |  |  |  |  |  |  |  |
| Act 4.3  | *Standard activity:* Planning, monitoring, evaluation and communication[[7]](#footnote-7), pro-rated to their contribution to the programme (venue, travels, etc.) |  |  |  |  |  |  |  |  |  |
| **Sub-total for programme costs** |  |  |  |  |
| HQcosts[[8]](#footnote-8) | HQ technical support[[9]](#footnote-9) (7% of the cash component) |  |  |  |  |
| **Total programme document budget** |  |  |  |  |

# 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

1. 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.
2. 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.”
3. 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

1. 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.
2. 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.
3. 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.

### Su**b**-contracting

1. 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

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. The partner must maintain a tracking mechanism for taxes paid, claimed and reimbursed respectively by the tax authorities in the relevant Host Country.
7. UNICEF Offices and partner decide on how the recovered taxes will be used:
8. Reimbursed directly to UNICEF upon receipt from the authorities;
9. Used for subsequent year budgets in the programme document; or
10. Kept by the partner and used only for implementing activities to achieve results for children.
11. 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

1. The UNICEF Guidance for Civil Society Partnering with UNICEF is shared with partners to assist them in development the programme document.
2. During the development of the programme document, workplan and budget, UNICEF Programme Officers evaluate whether:
3. The total amount of resources to be provided by UNICEF represents value-for-money given the likely results to be achieved; and
4. All activities contribute, in a cost-effective manner, to the achievement of the planned results.
5. 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

1. 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.
2. 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 sited.
3. 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.
4. 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

1. 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.
2. 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).
3. The workplan budget is divided into two categories: Programme Costs and Headquarters Support Costs.

**Programme costs**

1. 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.
2. Programme Costs include:
3. Costs for the actual time devoted by personnel to the management of the programme document implementation;
4. Costs for the time of personnel whose specific inputs are required by the programme workplan;
5. Goods and services purchased for the implementation of activities covered in the programme workplan;
6. Premise costs that are directly related to achieving the results of the programme document;
7. Other costs directly attributable to the implementation of programme document activities.
8. Examples of acceptable programme costs include:
9. 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.);
10. Freight and transport of supplies that directly assist beneficiaries, and costs related to their warehousing and management;
11. Packaging materials (e.g. assembly of school materials, hygiene and medical kits, etc.);
12. Surveys, consultations and other information collection activities directly related to the achievement of the planned result(s);
13. 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;
14. Communication activities that directly support the programme objectives (e.g. cost of radio spots, posters, brochures, community mobilization events such as rallies, contests, etc.);
15. Monitoring of groups (rights-holders) receiving assistance (e.g. measuring mid-upper arm circumference (MUAC) of malnourished children).
16. 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;
17. 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;
18. Office equipment (e.g., computers, printers, photo-copiers, faxes, telephones, etc.) used in-country as direct support of the programme, all prorated ;
19. 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;
20. 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.
21. 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  | *Standard activity:* In-country management & support staff[[10]](#footnote-10) pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance) |
| Act X.2 | *Standard activity:* Operational costs pro-rated to their contribution to the programme (office space, equipment, office supplies, maintenance) |
| Act X.3  | *Standard activity:* Planning, monitoring, evaluation and communication, pro-rated to their contribution to the programme (venue, travels, etc.) |

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

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

1. 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**

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

International CSOs

1. 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

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

Calculation

1. 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**

1. 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

1. 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.
2. 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).
3. Eligible expenditures are those that have been validated by UNICEF and/or assurance providers as being:
4. Actual expenditures incurred during the implementation period, as stipulated in the programme document;
5. Expenditures incurred solely for programme document purposes and consistent with the terms and conditions of the programme document/SSFA;
6. Based on credible documentary evidence in line with the partner’s policies and procedures, and/or pre-defined UNICEF specified requirements;
7. In line with the programme document budget, approved FACE form and Itemized Cost Estimate; and/or
8. In compliance with competitive and transparent procurement/tendering processes and the appropriate application of the relevant financial and procurement procedures.
9. 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:
10. Expenditures for goods and services not included in the approved workplan budget, FACE form and Itemized Cost Estimate;
11. Expenditures incurred outside of the implementation period;
12. Expenditures not duly authorized by the appropriate authority, as stipulated in the partner’s policies and procedures;
13. Prices in excess of the prevailing market prices for goods and services without proper rationale/justification;
14. Expenditures on services for which a report is expected but not received;
15. 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;
16. 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);
17. Any expenses related to the personal costs of partner’s directors or employees;
18. Expenses incurred where the title on purchases is not in the name of the partner;
19. Expenses that are not-compliant with the partner’s rules and guidelines;
20. Any interest expenses on financial debt and debt related charges;
21. Loans, grants and credits to individuals or entities (unless provided for as an activity in the programme document);
22. Any expense that has been funded by more than one UNICEF programme document and/or SSFA;
23. Any expense that has been funded by another donor or organization;
24. Expenses incurred before the agreement date, including costs for proposal and fund raising;
25. Office repair and maintenance (unless expressly provided for in the programme document budget for purposes of security);
26. Expenses claimed that represent accruals and not actual costs, such as depreciation expense and post-employment employee benefit accruals;
27. Employee and management bonuses;
28. Any expenses that are unreasonable compared to the national prevalent rates and prices;
29. Any expenses that are illegal or prohibited by local laws and regulations, including bribery; and
30. Shared cost allocations not supported by a fair allocation method.

**Treatment of ineligible expenditures**

1. 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.
2. 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.
3. 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.
4. 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**

1. Partner personnel costs include any payment for employment services rendered, including: salaries, wages and other direct costs of employment.
2. 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.
3. 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.
4. 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:
5. 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);
6. 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
7. 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).
8. 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.
9. Partners are not to create remuneration levels – especially for UNICEF funded programmes that are higher than the remuneration levels normally paid by the partner.
10. 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).
11. 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**

1. 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.
2. 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.
3. 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.
4. 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](http://icsc.un.org/rootindex.asp), 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.
5. UNICEF expects partners to administer the payment of DSA, taking into account good practices such as:
6. Where meals or accommodation are provided, the amount of the DSA is reduced accordingly.
7. 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.
8. 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**

1. 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.
2. Cost sharing is allowable under the following circumstances:
3. The apportionment method is clearly stipulated in the partner’s budget assumptions;
4. 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.;
5. It is necessary and reasonable for the proper and efficient accomplishment of grant and programme planned results objectives; and
6. It reflects actual expenses during the programme document implementation period.

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

1. 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**

1. 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.
2. 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:
3. Description of each input required for the implementation of the activity;
4. Quantity;
5. Unit price or cost where applicable;
6. Total input estimated cost; and
7. Total amount for the activity, which should be equal to the requested amount on the FACE form.
8. Cost estimates developed for the purpose of costing activities in the work plan:
9. Do not include costs covered by other sources of funding (other funding agencies, donors, government subsidies, etc.);
10. Do not include costs that are covered by other UNICEF programme documents;
11. Can be supported by clearly identifiable and reasonable quantities and unit prices that can be provided, if requested;
12. Are consistent with proposed performance targets defined for the workplan’s duration;
13. Reflect a realistic rate of utilization of funds, taking into consideration the partner’s absorption capacity;
14. Are arithmetically accurate;
15. Are based on relevant national/partner policies and follow best practices in local markets;
16. Have transparent and verifiable definitions and sources of data (qualitative and financial), assumptions, and methods for calculating costs; and
17. 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).
18. 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 |
| Output 1 | Community-based management of SAM introduced in 200 villages In 10 districts |
| 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. |
| 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 |
| Activity 1.2 | Undertake community outreach activities & referral in 200 villages in 10 districts |
|  | Quarter 1: Undertake community outreach activities & referral in 50 villages in 3 districts |
| 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 |
| Activity 1.3 | Programme management and technical supervision |
| 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 |
| TOTAL OUTPUT 1 | 77,350 |
| 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 |
| TOTAL OUTPUT 2 | 14,880 |
| TOTAL PROGRAMME COSTS | 92,230 |

### Changes during implementation and FACE form reporting

1. 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**

1. 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 need 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

1. 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 |

**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 | Originalbudget | 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 | Originalbudget | 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 | Originalbudget | 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 | Originalbudget | 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

1. 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.
1. Choose between: National NGO (NGO); International NGO (INGO); Academic Institution; Community Based Organisation (CBO); Foundation; Other (please specify). [↑](#footnote-ref-1)
2. 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). [↑](#footnote-ref-2)
3. 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.. [↑](#footnote-ref-3)
4. The budget is prepared in the currency of implementation. Most generally, this correspond to the local currency in the country. [↑](#footnote-ref-4)
5. 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. [↑](#footnote-ref-5)
6. 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. [↑](#footnote-ref-6)
7. 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. [↑](#footnote-ref-7)
8. Only payable to organizations with headquarters outside of the country of implementation. [↑](#footnote-ref-8)
9. Amount is an estimate. Amount paidis a standard 7% on actual expenditures subject to calculation exclusions as per Annex I of the CSO Procedure. [↑](#footnote-ref-9)
10. 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 [↑](#footnote-ref-10)