

## UNFPA

### Policies and Procedures Manual Policy and Procedures for Preparation, Management and Monitoring of Workplans

Programme

Policy Title	Policy and Procedures for Preparation, Management and Monitoring of Workplans
Previous title (if any)	Policy and Procedures for Preparation and Management of Workplans
Policy objective	To guide UNFPA personnel on the development, implementation and monitoring of workplans
Target audience	This policy applies to all UNFPA personnel, particularly those in Programmes and Operations that are involved in the creation, management, or monitoring—financial or programmatic—of workplans.
Risk matrix	Controls of the process are detailed in the <a href="#">Risk Control Matrix</a>
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# UNFPA

Policies and Procedures Manual

Policy and Procedures for Preparation, Management and

Monitoring of Workplans

Programme

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## **POLICY AND PROCEDURES FOR PREPARATION AND MANAGEMENT OF WORKPLANS**

### **Table of Contents**

I.	Purpose	1
II.	Policy	1
III.	Procedures	3
A.	Design of the Workplan	4
1.	Workplan Activities	5
2.	Workplan Budgeting	6
3.	Inclusion of “non-financial” activities in workplans (not mandatory)	10
4.	Non-cash transfer of programme supplies	10
B.	Review and Approval of the Workplan	11
C.	Implementation and Monitoring of the Workplan	14
1.	Continuous Monitoring	15
2.	Workplan Progress Report	17
3.	Funding Authorization and Certificate of Expenditure (FACE) form	19
4.	Spot Checks of Implementing Partners	20
5.	Workplan and KK Revisions	20
D.	Suspension and Termination of a Workplan	23
E.	Termination of an Implementing Partner Agreement	24
F.	Workplan Closure	24
IV.	Other	25
A.	Roles and Responsibilities	25
B.	Administration of Cash Transfers by Implementing Partners	26
C.	Issues relating to Joint Workplans under “Delivering as One”	26
V.	Process Overview Flowcharts	27
VI.	Risk Control Matrix	27
	Annex I: Sample Workplan Cover Page	28
	Annex II: Sample Workplan Table	29
	Annex III: Workplan-Related Budgeting	30
A.	UNFPA and other UN Agency implemented Workplans	30
B.	Government and NGO implemented Workplans	34
	Annex IV: Working with United Nations Organizations	40

## I. Purpose

Workplans are the main tool for planning, budgeting and monitoring of activities that contribute to programme output(s) as outlined in the relevant country programme documents, the global or regional interventions (GRI) or other planning instruments.

The workplan is one of the formal documents signed by the implementing partner and UNFPA. It captures the expected programme outputs, with indicators, baselines and annual targets, the activities to be carried out towards achievement of the expected programme outputs, the costed inputs (budgets) to be provided for each activity (e.g., supplies, contracts, travel, and personnel), the associated resources and the time frame for undertaking the planned activities. Workplans are the basis for requisitioning, committing and disbursing funds for planned activities and for their monitoring and reporting.

## II. Policy

This policy applies to all programme activities, whether implemented by implementing partners, or directly by UNFPA. It identifies control activities to mitigate the potential risks related to the workplan development, implementation and monitoring processes and establishes the following:

1. The workplan is the sole mechanism for budgeting and releasing programme funds. Therefore, all activities must be included in a workplan and no funds can be spent without a valid, signed workplan.
2. All workplans must be generated and maintained using the Global Programming System (GPS) module in Atlas<sup>1</sup>.
3. No funds are to be committed or disbursed to an implementing partner *before* a workplan has been signed by the authorized officer, as identified in the Implementing Partner Agreement (“IP Agreement”) for the implementing partner and the head of unit<sup>2</sup> for UNFPA.
4. Prior to signing an implementing partner agreement or workplan with a partner, the workplan manager must assess the partner’s capacity to prevent sexual exploitation and abuse (PSEA) according to the [UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners: Assessment Process and Technical Guidance](#). UNFPA recognizes the assessment conducted by another United Nations organization.
5. For improved planning, a workplan can cover multiple years within the provisions of the country programme document (CPD), the GRI, and/or other funding mechanisms<sup>3</sup>.

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<sup>1</sup> The only exception is are “enhanced workplans” as described later in this document.

<sup>2</sup> The UNFPA head of unit refers to the representative, division director, regional or subregional director, country director or the Chief of Operations (or the delegated officer), as appropriate.

<sup>3</sup> For multi-year workplans, the amount of resources estimated for future years is entered on the initial workplan as an indicative amount and detailed budgeting for subsequent years is done annually.

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- i. For regular resources, funds can only be committed for the current calendar year. Funds for subsequent years, even if included in a workplan, will be subject to the availability of resources.
  - ii. For other resources<sup>4</sup>, funds can be committed for the duration of the donor agreement, based on actual receipt of cash<sup>5</sup>.
6. All activities in a workplan must be programmatic in nature<sup>6</sup>.
7. All workplan amounts must be based on a robust and detailed budget. UNFPA programme managers must ensure that all workplan activity amounts are logically derived from, and supported by, a detailed breakdown of all associated costs, by inputs. UNFPA personnel who conduct the operational review must confirm the existence, accuracy and completeness of the budget breakdown before clearing draft workplans.
8. All UNFPA-implemented workplans must have a supporting budget breakdown by inputs following a standard template provided in Annex III.
9. All *non*-UNFPA-implemented workplans must have a supporting budget breakdown for each workplan activity by nature of transactions. The standard template (Annex III) can be used, however, its use is *not* mandatory. Nevertheless, any IP-specific budget detail, must—as a minimum standard—contain the details specified in the IP template, including budget breakdown by nature of transactions.
10. With the exception of UNFPA self-implementation, there should only be one workplan per implementing partner for each department, namely country office, regional or subregional office, or headquarter unit.
11. Programme-funded UNFPA and IP personnel, must be clearly identified and budgeted under the programmatic activity they contribute to the most.
12. UNFPA-implemented components associated with the implementing partner’s activities *can* be displayed in the workplan of the implementing partner with clear indication that they are UNFPA-implemented, and that the funds associated with the activity will *not* be transferred to the implementing partner.
13. All UNFPA-implemented activities, including those related to Programme Coordination and Assistance (PCA), programme-funded personnel and associated costs, must be included in a UNFPA-implemented workplan. While ideally those activities should be included in the same workplan, it is allowed to have more than one UNFPA-implemented workplan per department (per year) when the UNFPA-implemented workplan is deemed too long and difficult to manage by the respective business unit.
14. All UNFPA programme-related operational costs (e.g., rent, utilities) must appear on a UNFPA-implemented workplan, and may be apportioned to the activities used for personnel based on number of respective personnel located in UNFPA premises.

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<sup>4</sup> ‘Other resources’ are also known as ‘earmarked’, ‘restricted’ or ‘non-core’. For definitions of earmarked and un-earmarked resources please refer to the [Financial Regulations and Rules](#).

<sup>5</sup> In exceptional cases, such as funding agreements with the European Commission (EC), expenses for activities funded from a source may exceed the amount received during the year. In such cases, the [Risk Management Guidelines for Co-Financing Agreements](#) must be followed.

<sup>6</sup> The only exception is for support cost activities.

15. Each workplan funded by UNFPA must be monitored to ensure funds are spent for the intended purposes, resources are managed efficiently, results are being achieved and programmes are adjusted based on lessons learned.
16. All expenses incurred by implementing partners for agreed workplan activities are subject to periodic assurance activities – spot checks and audits - carried out or commissioned by UNFPA as per the [General Terms of Conditions of the IP Agreement](#) at a frequency determined by UNFPA on a risk-basis.
17. Cash transfers for the implementation of activities included in workplans signed with implementing partners must be managed in accordance with the [Policy and Procedures for Management of Cash Transfers to Implementing Partners](#)
18. When the implementing partner is another United Nations organization, the GPS-generated workplan (snapshot) is either (a) annexed to the UN Agency to Agency Contribution Agreement or (b) in sync with the detailed activity budget included in the agreement itself.
19. For countries who sign a Joint Workplan under the Delivering as One Approach, UNFPA and the implementing partner must either sign a UNFPA specific workplan, or use a Detailed Activity Budget document (see section III C for more information).
20. Programme managers must lead all UNFPA monitoring efforts, including monitoring related to a partner’s sexual exploitation and abuse (SEA capacity), as outlined in this policy with the support of operational, technical, and monitoring and evaluation colleagues.
21. Findings and observations of monitoring and assurance activities must be compiled with and used to inform decision-making to improve and adjust all aspects of programmes (e.g., indicators, activity design, and budgets).
22. The UNFPA head of unit has the overall accountability for the management of workplans, including the programmatic and financial monitoring of programme implementation under their authority and for ensuring UNFPA personnel in their business unit comply with this policy.

### III. Procedures

Before designing a workplan, the first step is to determine whether UNFPA will implement the activities directly or, if the activities will be entrusted to an implementing partner. The implementing partner is the entity which assumes full responsibility and accountability for the effective use of UNFPA resources and the implementation of activities as defined in the mutually agreed workplan. An implementing partner must be selected, registered in the [Partner Information Management System](#) (PIMS), and assessed using the [Policy and Procedures for Selection, Registration and Assessment of Implementing Partners](#) to ensure the implementing partner has sufficient programmatic, managerial, technical, financial, and procurement capacity to both implement UNFPA resources, and monitor progress of the implementation.

Prior to signing an implementing partner agreement or workplan with a partner, the UNFPA head of unit is responsible for ensuring the workplan manager a) provides an SEA risk rating; b) justifies why the engagement/continuation of an implementing partner who receives less than full capacity is necessary; and c) develops, with the support of the PSEA focal point(s), a capacity strengthening implementation plan outlining appropriate risk mitigation, capacity building and monitoring for

all new and existing implementing partners who have contact with beneficiaries. The signing of the IP Agreement or workplan constitutes the approval of the head of unit<sup>7</sup>.

For implementing partners, a legal agreement must be signed by the implementing partner and countersigned by the UNFPA head of unit defining certain funding, accounting, reporting and auditing procedures. There are two types of legal agreements, depending on the type of implementing partner:

- i. For a government institution or an NGO/academic institution, an [Implementing Partner Agreement \(“IP Agreement”\)](#) must be signed and uploaded into PIMS. The IP agreement is valid for the entire duration of the associated programme cycle<sup>8</sup>.
- ii. For a United Nations agency, a United Nations Agency to [United Nations Agency Contribution Agreement](#) must be signed and uploaded into PIMS. It is valid for the duration of the activities it governs.

Any proposed changes to the agreement templates must be done in track changes and sent to Policy and Strategy Division for clearance using the [Global Service Desk](#) (GSD)<sup>9</sup>.

#### **A. Design of the Workplan**

Once the legal agreement is signed, the relevant UNFPA unit and the selected implementing partner develop a workplan using a consultative process to create a sense of ownership of process and results.

All workplans are created in the Global Programming System (GPS), therefore, all users should read the [Guidance Note on Programme Cycles, Project ID and Activity ID Creation and Closure](#) for guidance on workplan activities, project IDs and Programme Cycles *prior* to designing the workplans.

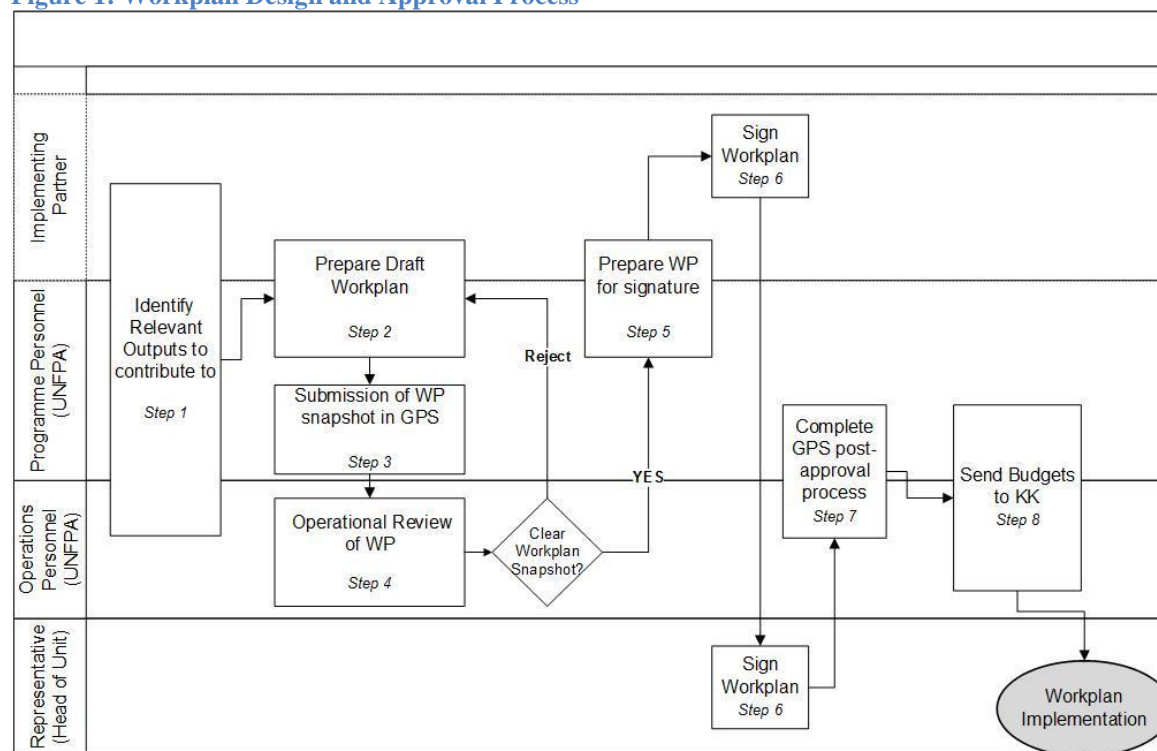
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<sup>7</sup> Please see the [UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners: Assessment Process and Technical Guidance](#) for more information.

<sup>8</sup> If a programme cycle is extended, the IP agreement must be amended and uploaded to PIMS. ([Link](#) to the standard IP amendment template.)

<sup>9</sup> There can be no changes to the General Terms and Conditions document itself. If an IP has any objection to a specific clause, the unit must make reference to that clause and send proposed language to the Global Service Desk for review and approval. Service desk category: Partnerships>IP Agreements

Figure 1: Workplan Design and Approval Process



**Step 1.** Identify relevant programme outputs to which the workplan will contribute<sup>10</sup>: UNFPA head of unit and programme personnel identify relevant programme output(s) to which the implementing partner is expected to contribute.

In GPS, programme cycles represent a unique set of outputs and timeframe for achieving those outputs. There are three types of programme cycles: country programme cycles, GRI programme cycles, and headquarters/regional office managed other resources programme cycles.

**Step 2.** Prepare draft workplan with detailed budget breakdown for all activities: UNFPA programme personnel consult with the implementing partner to prepare a draft workplan. If possible, it is recommended to use GPS for the preparation of the draft workplan to reduce double data entry (as the final workplan version must be prepared using GPS). Workplan drafts, GPS-generated or otherwise, can be shared with the implementing partner as long as they are clearly marked as ‘draft’. Workplans contains the following elements:

- a) A Cover Page (see annex I) with a narrative summary of how the workplan will contribute to the achievement of programme output(s), estimated total workplan budget, source of funds, agreed support cost rate (if any), annual budget breakdown, start/end dates of the implementation of the activities<sup>11</sup>, and signatures. For regular resources, the budget for later

<sup>10</sup> From relevant programme documentation such as Country Programme Document, Country Programme Action Plan (or equivalent), Global/Regional Action Plan, or headquarter/regional office managed other resources.

<sup>11</sup> The start and end date should reflect the duration of the implementation of the agreed activities. Both dates are considered to be indicative. No funds can be spent prior to the day when both parties have signed the workplan.

years is only of indicative nature and subject to the availability of funds. The same applies for other resources if the cash has not been received from donors.

b) The Workplan Table (see annex II) with information on relevant programme outputs, detailed description of activities, sub-activities (if used) and budgets. In addition, the table includes the following:

- All relevant workplan indicators per programme output, with a corresponding baseline and annual target that measures the progress of implementation of the set of activities towards the programme output.
- Funding Source: This is an optional text field to provide clarity, if needed. Inclusion of the respective fund code(s) may make the financial and operational review easier for UNFPA (step 4), but entries could also be “FCDO”, “European Union”, “In-kind” or “No resources required”<sup>12</sup>.
- Contractee/UNFPA: For activities that are not implemented by the implementing partner, but instead by a contractee or by UNFPA, this column shall indicate the name of the contractee, if known, or “UNFPA”<sup>13</sup>, otherwise this column remains empty.
- The quarter(s) in which implementation of the activities is envisaged to take place must be indicated. For multi-year workplans, GPS only allows for the indication of quarters for the *first* year of implementation<sup>14</sup>.

#### 1. Workplan Activities

Activities are the basic unit for programming and budgeting in workplans. Activities are programmatic actions planned and undertaken to achieve progress towards an output<sup>15</sup>. Activities can be defined at a high-level (e.g., training of medical staff in partner hospitals), and the budget for the activity is based on a variety of inputs (e.g., personnel, travel, consultants, rental of equipment). Workplan activities can be broken down into sub-activities to further describe and breakdown the activities<sup>16</sup> <sup>17</sup>. Ideally, sub-activities should be programmatic in nature, but it is allowed to use them however best meet the needs of the business unit and the implementing partner<sup>18</sup>.

Each workplan activity is created in GPS under a project ID and is identified through a unique activity ID, which consists of a maximum of 10 alphanumeric characters that can be freely selected

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<sup>12</sup> Workplan activities should never be duplicated solely because they are funded by two different fund codes.

<sup>13</sup> If the “Display in Other WP” function is used in GPS for UNFPA-implemented activities, this column is automatically populated with “UNFPA”.

<sup>14</sup> Subsequent snapshots taken for the second year (which becomes the first year of the workplan going forward), must include the quarter indication.

<sup>15</sup> This could be country programme, GRI, or centrally managed trust fund output. Progress on those will be reported by UNFPA in the SIS/myresults.

<sup>16</sup> When sub-activities are used, GPS automatically aggregates the sub-activity budgets into the activity budget total.

<sup>17</sup> When drafting activities, it is important to keep in mind that the workplan progress report is only allowing the IP to report progress on activities, not on sub-activities.

<sup>18</sup> While it is allowed to design sub-activities for a breakdown by inputs, this would constitute a duplication as the workplan budget (template) breakdown already contains such information.



when the activity is created. It is recommended to define activity IDs that can easily be distinguished from other activity IDs<sup>19</sup>.

In addition to the activity ID, activities are also defined by an activity title (up to 30 characters) and the activity workplan description (unlimited length). The activity title and the description must be *programmatic* in nature, e.g., ‘Training of Midwives’ and should not merely describe an input/budget code (travel, salaries, contractors, equipment, etc.). The wording of activities in the workplan should provide enough details about the activity to allow for thorough monitoring.

All activities in GPS are tagged to programmatic attributes<sup>20</sup> according to the [Activity Tagging User Guide](#). Programme managers are responsible for ensuring accurate tagging of activities<sup>21</sup>.

Project IDs provide the link between the programme cycle and activities. Project ID is the level where budget controls are placed and where financial closure takes place when the programme is finished. Setting up project IDs (and project description) is at the discretion of the respective unit<sup>22</sup>. All project IDs are created in GPS in association to a programme cycle ID<sup>23</sup>. When selecting the programme cycle during the creation of a new project ID, the following rules must be followed:

- All country office regular resources and other resources locally mobilized and managed by the country office<sup>24</sup> must be linked to their country programme cycle;
- All global and regional regular resources must be linked to the corresponding GRI cycle to which resources are assigned; and
- All headquarter/regional office managed non-core resources for which a specific programme cycle exists must be linked to that specific other resource programme cycle.

## 2. Workplan Budgeting

In order to accurately estimate the resources needed for each activity, all activity amounts must be based on detailed cost estimates of inputs (e.g., breakdown by appropriate cost components such as personnel salaries, local training costs, travel, supplies, etc.). All UNFPA self-implemented workplans must follow the [mandatory standard template](#). The same template is optional for workplans implemented by all other implementing partners. It is the responsibility of the UNFPA programme manager, in consultation with operations colleagues, to ensure the workplan budget is based on a detailed cost estimate of inputs.

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<sup>19</sup> The [Guidance Note on Programme Cycles, Project ID and Activity ID Creation and Closure](#) lists two exceptions for which a mandatory nomenclature is established: audits (AUD\_[IPCODE]) and support costs (SC\_[IPCODE]).

<sup>20</sup> Such as Programme (Cycle) Output, Strategic Plan Output, Intervention Area, Mode of Engagement, Gender Marker, Thematic Area, Humanitarian and South-South.

<sup>21</sup> For UNFPA-implemented workplans, the PCA component of a country programme must be tagged to the corresponding PCA output of the programme cycle. For further guidance on PCA, please refer to the [Policy and Procedures for Development and Approval of the Country Programme Document \(CPD\)](#).

<sup>22</sup> HQ/RO non-core resources managers may instruct recipient offices to create or utilize specific project IDs to ensure adequate linkage to the programme cycle.

<sup>23</sup> The Programme Division administers the creation and amendments of programme cycles in GPS.

<sup>24</sup> Where the Country office is identified as the ‘Budget Holder’ in the Donor Agreement Report Tracking System (DARTS).

Workplans consists of (1) direct programme and (2) support costs as defined below and—in more detail—by the [Guidance Note on Implementing Partner Eligible Direct Programme Costs and Support Costs](#).

*a) Direct Programme Costs*

All direct programme costs of an implementing partner (including UNFPA) must be included in the workplan. ‘Direct programme costs’ are costs that *can be unequivocally attributed* to a specific activity implemented by an implementing partner or by UNFPA. They include costs for the *actual* time devoted by the implementing partner staff to the management of the activities, as well as that of personnel whose specific inputs are required by the workplan, or equipment purchased for the programme. Also included are premises costs that are *directly* related to achieving the results of the workplan, such as costs associated with premises for counselling, and training directly related to the activities of the workplan or provision of services.

The implementing partner must maintain robust bookkeeping about all direct costs. At the request of UNFPA, at the time of review of FACE forms, and/or when audited or spot-checked, the implementing partner must provide underlying supporting documentation for direct programme costs incurred.

When including direct costs relating to activities into a UNFPA or IP-implemented workplan, the following must be taken into consideration:

**Monitoring and evaluation** activities must be split into two separate activities. Combined activities, such as “Monitoring & Evaluation”, cannot be used in workplans.

**Procurement**<sup>25</sup>

- All procurement components must be included in the detailed budget calculations for the activity they support.
- Procurement under a UNFPA-implemented workplan (PU0074) may be undertaken by country/regional office procurement personnel or by the Procurement Services Branch (PSB) adhering to UNFPA’s [Policy and Procedures for Regular Procurement](#) (or the procurement component of the [Fast Track Policies and Procedures](#) in countries where they have been formally activated), the [Cost Recovery Policy](#), as well as the [Introduction of PSB Procurement Fee Guidance Note](#)<sup>26</sup>.
- A procurement component can also be included in the workplan of an implementing partner, assuming there is assurance that the partner has sufficient procurement capacity, e.g., through a valid micro-assessment conducted within the last five years. For example, if translation services are in the implementing partner’s workplan, it would be considered a procurement component. The implementing partner undertakes the procurement following its *own* procurement procedures and reports the related expenses on the FACE form to be recorded in

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<sup>25</sup> See [Guidance note Contracting Legal Entities to Provide Services: When to use Programme and when to use Procurement](#)

<sup>26</sup> In order to recover the cost of those staff directly involved in the procurement processes by charging them to various business units in direct proportion to the amount of that service consumed. It is therefore critical that all budget holders make adequate budgetary provisions in the workplans to absorb the Procurement Service fee.

Atlas under the implementing partner's code. This underscores the importance of thoroughly assessing the implementing partner's procurement capacities during the [HACT micro assessment](#).

- Procurement of contraceptives is strictly limited to UNFPA implementation only and must be undertaken by PSB.
- Procurement of pharmaceuticals and medical devices related to reproductive health interventions is highly recommended to be channelled through PSB. It is, however, permissible for implementing partners to procure these items under the condition they do so in strict accordance with UNFPA's Quality Assurance requirements and subject matter experts are involved to define the specifications. The scope of the procurement of pharmaceuticals and medical devices should be limited to items covered in [UNFPA Procurement Catalogue](#) and or within UNFPA's mandate. The head of unit will be held accountable for the entire procurement process including ensuring that quality of products meet UNFPA quality assurance policy standards and the procured items are within UNFPA's mandate, and for the consequences of improper or unfit for purpose items being supplied.

### **Special Considerations for Implementing Partner Workplans**

- Salary supplements for personnel of government implementing partners are not allowed to be included in a workplan unless a need for salary supplements has been established and recorded in writing by the United Nations Country Team (UNCT), and all salaries for government personnel must be in line with the established government salary scale.
- Salaries for *locally* recruited personnel and consultants of the implementing partner shall not exceed the rates applicable within the United Nations system in the country for comparable functions.
- Ensure the implementing partner does not charge for Value Added Tax (VAT) unless it can demonstrate to the satisfaction of UNFPA that it is unable to recover VAT.
- Travel rules and travel cost of implementing partner personnel are, in principle, determined by official government rates; however, these rates are not to exceed the common country rates established by United Nations Development Group (UNDG) or by other United Nations agencies in the country of implementation.
- If an implementing partner contracts activities out to a **contractee**, written agreements must be signed between the implementing partner and the contractee. There shall only be one level of contractee. The contractee cannot further sub-contract activities.
- In the event the implementing partner requires the services of a contractee, and this is not already detailed in the workplan, the implementing partner shall inform in writing the designated UNFPA programme personnel *prior* to engaging the contractee.
- UNFPA programme managers must ensure that the contractee is not on the "[Consolidated United Nations Security Council Sanctions List](#)", and also not on the [United Nations Global Marketplace List of Ineligible Vendors](#).

### **Special Considerations for UNFPA-Implemented Workplans**

- Operational costs associated with programme funded-personnel (e.g., rent, utilities) must be included in the UNFPA workplan, and may be apportioned to the activities used for personnel based on the number of personnel charged to each. Different sources of funding for

programme posts (i.e., regular and other resources) should be apportioned using the same criteria<sup>27</sup>.

- Full costs of UNFPA programme posts must be budgeted using the [UNFPA Standard Post Costs Calculation Tool](#). The tool takes into account the requirements stipulated in the [Cost Recovery Policy](#) and provides the total cost to be budgeted<sup>28</sup>.
- Assurance cost: All costs related to implementing partner micro-assessments, spot checks and audits must be included in the UNFPA implemented workplan. If it is deemed necessary for these activities to appear on the workplan of the respective implementing partner, the ‘display in other WP’ function must be used in the GPS<sup>29</sup>.
- Grant(s): An activity clearly identifying grant(s) must be included in the UNFPA-implemented workplan of the respective business unit<sup>30</sup>.
- UNFPA programme officers must ensure any proposed consultant(s) or service contract holder(s) are not on the “[Consolidated United Nations Security Council Sanctions List](#)”, and also not on the [United Nations Global Marketplace List of Ineligible Vendors](#).

#### *b) Support Costs*

The support cost rate represents a mutually agreed contribution by UNFPA to the implementing partner’s organization’s regular operating expenses as considered fair by both parties. It is estimated as a percentage of direct programme costs. Support cost are only paid to non-government or United Nations Agency implementing partners<sup>31</sup>. Supports costs are costs which *cannot be unequivocally attributed* to a specific activity implemented by the NGO/United Nations organization on behalf of UNFPA, and are reimbursed based on actual expenses<sup>32</sup>.

The support cost payable to implementing partners must be entered into the GPS under an activity called ‘SC [IPCODE] (i.e., SC PN4193). The agreed support cost percentage must be displayed on the workplan cover page.

Support costs are negotiated based on the activities in the workplan, bearing in mind that when detailed direct programme costs include all foreseen operational and administrative costs directly related to the implementation of the workplan activities, UNFPA should—as a rule of thumb—not also pay a high support cost. For non UN/non-government entities, the support costs rate cannot exceed 12% of actual expenses as established by the Executive Board. When the implementing partner is another United Nations organization the support cost rate is determined according to the prevailing rate established by its own Financial Regulations and Rules. The UNFPA office should

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<sup>27</sup> See “[Guidance Note for Allocating Post Cost Across Funding Sources](#)”.

<sup>28</sup> The calculation includes salary, entitlements, common staff costs, and post occupancy costs (POC) including direct apportionment of the centrally managed services (e.g., the costs of payroll processing).

<sup>29</sup> See GPS User Guide on how to correctly use the ‘Display in other WP’ function.

<sup>30</sup> See the [Policy and Procedures for Using Grants as a Funding Modality](#).

<sup>31</sup> Per UNFPA Financial Regulations and Rules, no support costs shall be reimbursable to a government as an implementing partner.

<sup>32</sup> See [Guidance Note on Implementing Partner Eligible Direct Programme Costs and Support Costs](#) for further details, such as on the reimbursement and negotiation of support costs.

prepare a brief note to file documenting the negotiation process, including the criteria used and basis for the agreed support cost rate for NGOs<sup>33</sup> when the support cost is 7% or higher.

In GPS, the support cost activity should always be displayed at the end of the workplan table, using the ‘send to bottom of the workplan’ functionality explained in the [GPS User Guide](#). In case the workplan contains activities contributing to more than one programme cycle, the support costs should be apportioned according to the amount of resources from each programme cycle, and displayed independently as two separate activities, one under each programme cycle. When a programme cycle has more than one fund code associated with it, the support cost must be budgeted under the respective fund code.

### 3. Inclusion of “non-financial” activities in workplans (not mandatory)

The previous section outlined mandatory elements when designing workplans. UNFPA and the implementing partners can also agree on including important activities in the workplan even though they do *not* have a monetary cost attached to it.

For example UNFPA and the IP may agree to include activities relating to

- Monitoring, or spot checks
- Non-cash contribution(s) by either party

It is recommended that any non-cash contribution by either party, such as technical assistance, be reflected in the workplan. This will enable better monitoring of the use of the non-cash contribution and acts as a formal agreement on what the non-cash contribution is to be used for.

#### Non-cash transfer of programme supplies

When UNFPA makes in-kind contributions to an implementing partner, such as the provision of UNFPA-procured reproductive health commodities or other programme supplies, the implementing partner workplan must specify<sup>34</sup> at a minimum:

- (i) the types and estimated volumes of the programme supplies to be provided by UNFPA;
- (ii) their estimated value;
- (iii) the responsibilities of, and costs to be assumed by, the implementing partner for the custom clearance and transport of the programme supplies from their point of arrival to the implementing partner facilities;
- (iv) a description of the intended use of the supplies provided, including, when appropriate, the service delivery points and target populations to which they should be provided;
- (v) any foreseen collaboration with other development or humanitarian partners, if any, in distributing the programme supplies; and

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<sup>33</sup> No note to file is required for UN organizations.

<sup>34</sup> This information can be included directly into the workplan using the full functionality that GPS has to offer, i.e., as activity description, sub-activities, the text field under the output, or as a complementing annex to the workplan (e.g., a distribution plan of the programme supplies).

- (vi) the activities<sup>35</sup> to be undertaken by the implementing partner to ensure the programme supplies are used for the intended purpose.

Reproductive health commodities and other programme supplies can only be provided to partners with a valid IP agreement with UNFPA at the time the goods are ordered, and with adequate capacity to manage the goods to be supplied.

When the implementing partner will charge cost-recovery or any other fees to the users of the programme supplies provided, the workplan or other relevant programme documents must specify: (i) the agreed use of the proceeds; (ii) the means to be implemented to ensure the proceeds are collected and used accordingly.

Please see the [Policy and Procedures on Management of Programme Supplies](#).

## **B. Review and Approval of the Workplan**

**Step 3. Submission of workplan snapshot in GPS:** Once details have been entered in GPS, programme staff submits the draft workplan in GPS for operational review<sup>36</sup>.

**Step 4. Operational review of the workplan snapshot in GPS:** Authorized UNFPA colleagues<sup>37</sup> review the submitted draft workplan snapshot and confirm that operational considerations have been sufficiently factored in during the workplan design, including the eligibility of all costs included in the workplan, the availability of detailed costing for the activities, procurement implications of the workplan, and the availability of resources to meet the commitments in the workplan<sup>38</sup>. The respective colleagues can either clear or reject the submitted workplan snapshot. Workplans with a total amount of over \$250,000 must be cleared by the Operational Manager or the most senior operational staff member. If changes need to take place, the snapshot should be ‘rejected’, and a new one should be created.

**Step 5. Prepare workplan for signature:** If required, minor formatting changes or editing takes place using the approved GPS snapshot.

The [GPS User Guide](#) provides detailed guidance on what post-GPS edits to the workplan are allowed. For instance, the following workplan items should *never* be edited *outside* of GPS:

- Change to any amount
- Revision of any activity wording
- Change to the dates of the workplan
- Change to outputs, indicators or activities
- Deletion of columns

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<sup>35</sup> Even if those activities have no financial implications (i.e., budgets) for the workplan.

<sup>36</sup> Staff who submit a workplan snapshot for review cannot perform the operations review.

<sup>37</sup> Colleagues with the Atlas roles of either “Programme Associate” or “Finance User” can conduct the review in GPS as per dedicated section on the Operational Review in the [GPS User Guide](#).

<sup>38</sup> See the “[Workplan Operational Review Checklist](#)” for a summary of items to look for when conducting the Financial/Operational Review.

- Deletion of GPS-created unique workplan ID

If the need for changes in any of the above mentioned elements is identified, the changes must be entered in GPS and a *new* snapshot must be generated, repeating steps 2 to 5. If no further editing or formatting is required, the GPS snapshot can be printed and presented for signatures.

In exceptional cases, the country office may decide to agree to an “enhanced workplan” with the implementing partner which offers *additional* workplan details that cannot be produced using current GPS functionality. In addition to the desired additional information, an ‘enhanced workplan’ must still include *all* information a GPS-created snapshot would offer<sup>39</sup>. Such additional information can refer to either one or more of the following: further elaboration of activities/sub-activities, or process/activity indicators and targets. In those cases, workplans can be signed and uploaded even though they were *not* created using GPS as long as UNFPA programme managers ensure that such “enhanced workplans” always remain in sync with the corresponding GPS snapshot(s) for the entire lifecycle of the workplan. This includes all future revisions.

The only other exception is in countries who adopt the Delivering as One approach and where the government or UNCT objects to signing a UNFPA-specific workplan. In this case, the title of the GPS-created workplan<sup>40</sup> must be changed to “Detailed Activity Budget (DAB) between UNFPA and [name of IP] in support of the JWP”<sup>41</sup>.

**Step 6. Sign workplan:** The finalized workplan is printed and shared with the implementing partner. The authorized officer of the implementing partner (as identified in the IP Agreement<sup>42</sup>) signs the workplan on the cover page<sup>43</sup> and submits the workplan and its detailed budget breakdown back to the UNFPA head of unit for final signature<sup>44</sup>. A copy of the mutually signed workplan is shared with the implementing partner (which can be done electronically) and constitutes the authority for the implementing partner to begin spending funds<sup>45</sup>. In those instances where workplans have been signed before funds are available, it is the responsibility of the head of unit to inform the partner, in writing, that implementation cannot begin until the funds have been received.

UNFPA and the implementing partner are the only two signatories to the workplan. The only exceptions are when a national government is required by law or other country practice to act as a

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<sup>39</sup> The UNFPA office must still create a snapshot in GPS with the basic information. Programme officers must ensure those snapshots always remain in sync with the “enhanced workplan”.

<sup>40</sup> In some cases, this may only be the workplan table (and not the workplan cover sheet).

<sup>41</sup> See section IV.C for specific guidance on joint workplans under ‘Delivering as One’ countries

<sup>42</sup> If the authorized officer identified in the IP Agreement changes, an amendment to the IP Agreement must be done to remove previous authorized officer (if needed) and adding the name and signature of the new authorized officer.

<sup>43</sup> Documents with scanned signatures are acceptable.

<sup>44</sup> When a DAB is used, only the UNFPA head of unit signs the document.

<sup>45</sup> When the IP is another UN organization, the signed UN Agency to Agency Contribution Agreement constitutes the authority to spend funds.

third party and sign workplans, and/or when the activities are part of a joint workplan, in which case participating organizations may also be signatories to the workplan.

Electronic signatures by the IP's authorized officials, using solutions such as Adobe and DocuSign, are accepted in lieu of physical signatures. The e-signature must be confirmed through one of two ways: 1) by specimen matching the e-signature with the signature in the IP Agreement, and/or 2) by requesting the implementing partner to submit a signature certification (e.g., DocuSign certificate of completion) and uploading it to the system.

**Step 7. Complete the GPS post-approval process:** Once the workplan has been signed it must be marked in GPS as 'Agreed with IP' and the signed workplan, as well as a detailed budget breakdown, is uploaded into GPS<sup>46,47,48</sup>. If the workplan is not going to be signed the snapshot must be marked as 'cancelled'.

**Step 8. Send budgets to commitment control (KK):** Budgets (KK) are finalized in GPS and sent to KK by UNFPA operation/programme personnel *after* the workplan has been signed. UNFPA operations and programme officers are responsible for verifying that budget details, including amount, monitoring account and fund code are in line with the workplan and detailed budget breakdown<sup>49</sup>.

In most cases, the budget (KK) will match the workplan amount. However, below are a few legitimate examples of when they will differ:

- When UNFPA has not yet received some or all of the resources from a non-core agreement. While the workplan can include the total scheduled amount for the calendar year, *only cash received* can be sent to KK. Once the cash is received in full, the two amounts should be equal.
- When the workplan is in a currency other than USD: Regardless of the workplan currency, all figures in the budget (KK) section of GPS must be entered in United States Dollars (USD). As a result, KK budgets (KK) will deviate from workplan amounts once exchange rate fluctuations occur. The exchange rate at the moment of the signature of the workplan can be used as a starting point for the creation of the budget (KK) but may need to be revised during implementation of the respective activities in the event of material fluctuations.
- When budget (KK) is created *outside* the context of a workplan. UNFPA might require to create budgets (KK) in the absence of workplan amounts, for purposes such as recording of lagging expenses and financial closure.
- When an activity has had KK expenditures as part of a *previous* workplan during the *same* calendar year. This situation is most common in countries where governments operate within a fiscal year that is different than a full calendar year (e.g., July to June). In those instances,

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<sup>46</sup> For countries using the DAB, both the signed DAB and the signed initial JWP must be uploaded. It is not necessary to upload revised JWPs.

<sup>47</sup> When another UN organization is the IP, the signed UN Agency to Agency Contribution Agreement must be uploaded.

<sup>48</sup> The detailed budget breakdown should always be in sync with the workplan.

<sup>49</sup> The GPS data hub on the [GPS Community](#) contains a useful report called "Workplan and KK amounts" that highlights deviations between workplan and KK amounts which might need correction. It is expected of programme managers to scrutinize highlighted items and to initiate mitigating actions, if needed.



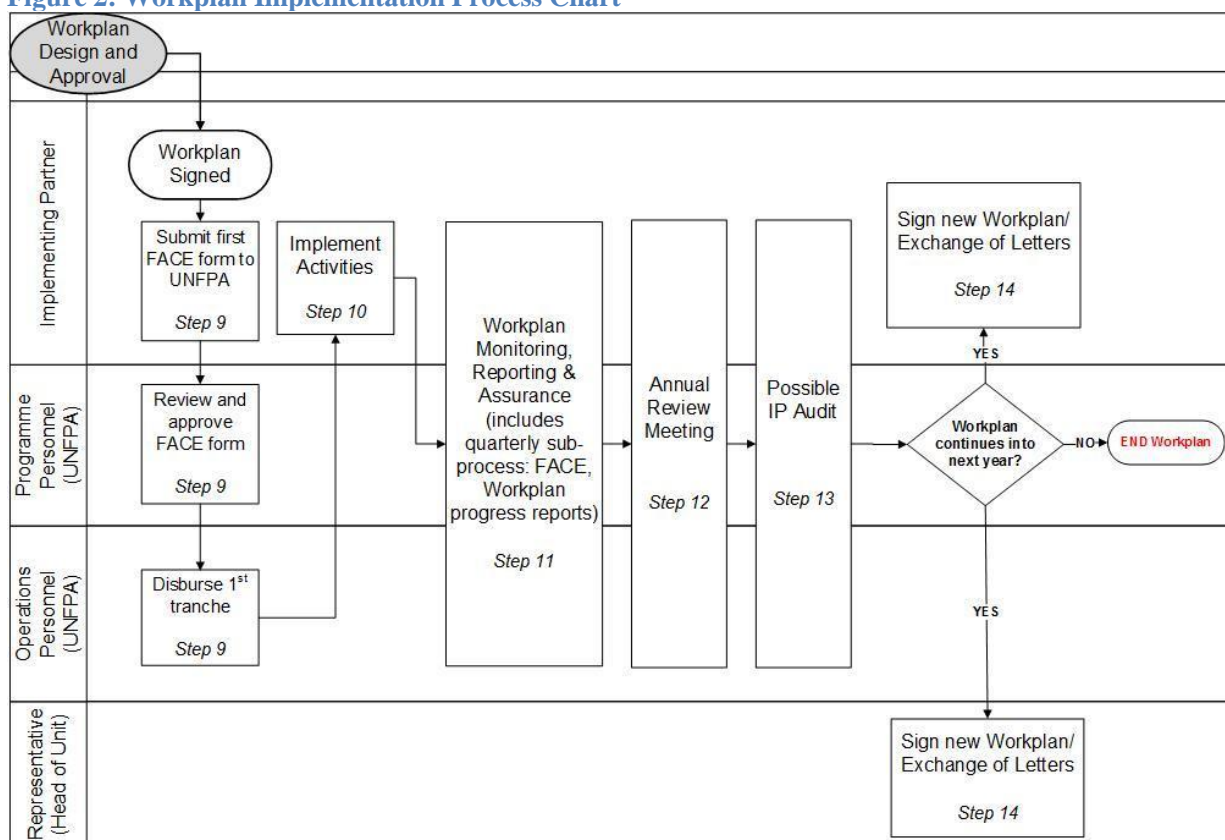
an activity can be part of two consecutive workplans in the *same* calendar year, whereby the KK budget and expenditure of workplan one (e.g., January-June) ‘spill over’ into workplan two (July-December).

In GPS, for each budget (KK) line, an account code is required. Although the KK budget accounts do not appear on the workplan, their accurate use facilitates financial monitoring of activities. Annex III provides a breakdown of the required budget inputs/nature of transactions with the corresponding monitoring accounts, as well as detailed explanation of some of the most commonly used accounts.

### C. Implementation and Monitoring of the Workplan

Once the workplan has been signed by both parties, it is implemented as shown below.

**Figure 2: Workplan Implementation Process Chart**



**Step 9. Cash transfer request:** In line with the [Policy and Procedures for Management of Cash Transfers to Implementing Partners](#), the implementing partner submits cash advance requests through [FACE](#) (Funding Authorization and Certificate of Expenditure) forms or [Reimbursement](#)

[Authorization Requests](#), signed by the authorized officer as indicated in the IP Agreement to UNFPA to request funding. FACE forms must be processed using the GPS<sup>50</sup>.

FACE forms are not used when the implementing partner is a United Nations organization. Annex IV provides guidance on working with other United Nations organizations.

**Step 10. Implement the activities:** The implementing partner implements the activities stipulated in the workplan. When the Direct Payment cash transfer modality is used, implementing partners must submit [Direct Payment Request](#) forms to request UNFPA to pay vendors on their behalf once goods and services procured for purposes of implementing workplan activities have been received, or in accordance with an agreed payment schedule.

**Step 11. Workplan monitoring, reporting and assurance:** The implementing partner monitors the workplan implementation.

Workplan monitoring takes stock of the management of resources and the implementation of workplan activities. It assesses progress made towards achieving the annual target(s), using the target indicator(s), and assesses if the resources are being spent in accordance with the agreed budgets. As spelled out below, the implementing partner must submit (using the GPS) workplan progress reports and FACE forms for each period in which activities were implemented and expenditures incurred<sup>51</sup>. [Spot checks](#) are undertaken or commissioned by UNFPA periodically to develop sufficient assurance on the use of funds provided for the intended purposes.

There are circumstances in which a UNFPA country office may be unable to regularly monitor its workplans, e.g., due to natural/man-made disasters, military conflict, or simply because sufficient data cannot be compiled or verified. In such situations UNFPA should try to find alternative or complementing monitoring arrangements, e.g., remote or third-party monitoring. If no alternative or complementing monitoring arrangements can be set up, the UNFPA head of unit must draft a note-to-the-file, which is to be shared with the respective Regional Director, explaining reasons for limited monitoring. Regular monitoring must resume once the situation allows for it.

As part of workplan monitoring, the UNFPA workplan manager is also responsible for monitoring the implementing partner's PSEA capacity on a regular basis as part of continuous programmatic monitoring as follows:

- For partners who score less than full capacity, continuous programmatic monitoring should include monitoring implementation of the partner's capacity strengthening plan.
- For partners who achieve full capacity, whether during the initial assessment or after a re-assessment, continuous programmatic monitoring will include monitoring capacity to

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<sup>50</sup> See [GPS User Guide](#) for workflow details.

<sup>51</sup> The IP reports expenses on a periodic basis but can request funds for more than one quarter e.g., bi-annually.

prevent sexual exploitation and abuse. It is recommended to use the implementing partner's capacity strengthening plan and the completed self-assessment as the basis for monitoring<sup>52</sup>.

The elements of workplan-related monitoring, reporting are:

### 1. Continuous Monitoring

Continuous<sup>53</sup> monitoring is mandatory for all programme activities regardless of whether implemented by a partner, or by UNFPA directly. Regular monitoring includes an assessment on how the implementation of activities—programmatically and financially—is progressing compared to what was planned, and on how progress is made towards the intended workplan targets. Monitoring observations must inform and influence decision making, i.e., if revisions need to be introduced to the design of the workplan or the overall programme design.

Monitoring activities might include a meeting<sup>54</sup> or discussion between relevant UNFPA office personnel and that of the implementing partner, or when implemented by UNFPA itself, between the head of UNFPA unit and programme personnel involved in the implementation of the workplan activities<sup>55</sup>. The purpose of such discussion is:

- To get an accurate assessment of activity implementation<sup>56</sup> and how this relates to what was agreed upon in the workplan. This includes the periodic assessment of programmatic progress “on the ground”, as well as of the actual financial spending compared to what was initially budgeted in the workplan.
- To assess the progress towards annual targets specified in the workplan.
- To identify and resolve potential implementation shortfalls and obstacles, and to agree on remedial actions, if any.
- To adapt to changes in the external environment, if any.

In addition to having meetings with stakeholders, continuous monitoring should include visits to the office of the implementing partner or to the site(s) of activity implementation. When monitoring is conducted through sites visit(s), UNFPA personnel must document *their* observations; which could be done by filling out the suggested [Workplan Monitoring Report](#) or through a similar format that suits the same purpose. Any monitoring report should be shared with the implementing partner for their feedback and reactions.

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<sup>52</sup> Please see the [UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners: Assessment Process and Technical Guidance](#) for more information.

<sup>53</sup> Also referred to as “regular” monitoring.

<sup>54</sup> Virtual meetings are encouraged wherever technological conditions allow for it.

<sup>55</sup> Where possible, programmatic monitoring should be combined with spot checks

<sup>56</sup> Including those activities implemented by contractees.

UNFPA programme managers are responsible for following up on all findings of monitoring activities, including the recommendations and action points listed in Workplan Monitoring Reports<sup>57</sup>.

Programme managers are also responsible for continuous financial monitoring of both UNFPA and implementing partner workplans. For that purpose, they must regularly perform, with a periodicity commensurate with the value and complexity of the workplan and the risk associated with its implementation, the following financial monitoring controls:

- 1) Review pre-encumbrances, encumbrances and expenses incurred to ensure that they have been charged to: (i) the appropriate project and activity IDs; (ii) the correct general ledger accounts (considering the nature of the goods and services procured for workplan implementation); and (iii) the appropriate fund codes (considering expense eligibility requirements included in co-financing agreements).
- 2) Analyse budget-to-actual variances, both at project ID and activity level, and take remedial actions where appropriate, such as: (i) accelerate implementation or reschedule workplan activities (in response to low budget implementation rates); (ii) reflect other appropriate workplan revisions if it is determined that implementation will not take place as planned, such as the addition, elimination or modification of workplan activities; (iii) revise KK and/or workplan budgets; or (iv) request IPs to refund outstanding OFA balances if it is determined that they will not be able to implement workplan activities as planned<sup>58</sup>.
- 3) Reconcile and revise, as appropriate in the circumstances, workplan and KK budgets to ensure they remain in alignment.
- 4) Ensure activities have been properly tagged in the GPS.
- 5) Ensure appropriate remedial action is taken as regards workplan snapshots pending action (i.e., snapshots missing; not submitted, submitted for operational review, approved or agreed with IP; not uploaded in the GPS).
- 6) Address matters raised by the GPS and workplan policy compliance reviews performed by the Programme Division and the Finance Branch.

The above controls can be performed by leveraging information provided by: (i) the [Cognos Project Monitoring](#) and other Spending Limits, Budgets and Expenditures reports; (ii) the Cognos Account Activity Analysis report; and (iii) the [GPS Data Hub](#). When required, assistance for the generation of the information required for the financial monitoring controls can be requested from operations staff. Any significant matters identified in the course of financial monitoring controls must be promptly reported to the head of the office and, in turn and if needed, to the Regional Office.

The head of unit, with the support of the office's monitoring and evaluation staff and/or the most senior operations staff, must ensure that programme financial monitoring controls are effectively

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<sup>57</sup> This responsibility includes a verifiable record-keeping of follow-up actions until such time that the observed finding(s) has been fully addressed.

<sup>58</sup> It is important to realize a lack of financial implementation as early as possible, and not only at the end of a calendar year. With early action, resources might be reprogrammed, either within the office or UNFPA-wide.

performed and their results reported at least on a quarterly basis, and that appropriate remedial actions are timely implemented.

Regional Offices and Divisional Directors must monitor, leveraging the information provided by the above mentioned reports and data sources, the Strategic Information System: (i) progress in the implementation of programme activities and achievement of expected results by the units reporting to them; (ii) the alignment of programmatic implementation progress and financial implementation levels; and (iii) the completion of planned programmatic and financial monitoring activities by field offices.

## 2. Workplan Progress Report

The purpose of the [Workplan Progress Reports \(WPR\)](#) is to keep track of implementation progress and for the implementing partner to provide UNFPA with an accurate update on the progress of the implementation of the workplan activities, including those implemented by contractees. The WPR is an important tool for the programme manager for the review and approval of the FACE form to ascertain that expenses reported therein are in accordance with actual programmatic implementation. Information and evidence in the WPR may result in the revision of the workplan.

All government and NGO implementing partners must submit periodic workplan progress reports. The Workplan progress reports are not required for workplans implemented directly by UNFPA, or by other United Nations agencies<sup>59</sup>.

### 2.1 Workplan Progress Report Submission by IP

The WPR is prepared by the implementing partner and submitted in GPS for UNFPA approval. The frequency and due dates of the WPR depends on the risk profile of the implementing partner and the cash value of the workplan.

Table 1 below outlines the minimum number of WPRs an implementing partner is required to submit per calendar year. The UNFPA workplan manager has the option to request the implementing partner to submit their WPRs on the periodic basis, as outlined in the UNFPA General Terms and Conditions for Implementing Partner Agreements. Alternatively, the workplan manager and the implementing partner can agree, in advance and in writing, to follow the frequency outlined in Table 1 below.

Please note, at least one WPR must be approved per period by UNFPA before an accompanying FACE form can be approved. After the due date, new disbursements are subject to the approval of the WPR for the previous period.

Implementing partners using direct payment modality only: A WPR must be submitted at the end of every period in which direct payments took place, with the frequency of submissions based on materiality and risk as outlined in Table 1 below, or on a quarterly basis, as agreed upon in advance

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<sup>59</sup> If desired, the GPS is also capable of creating workplan progress reports for UNFPA and other UN agencies.

and in writing. After the due date, new disbursements are subject to the approval of the WPR for the previous period.

**Table 1: Frequency of WPR Submission by IP based on risk profile and/or workplan value**

IP Risk/Value	Minimum # of WPRs Per Calendar Year	Reporting period	WPR due dates <sup>60</sup>
Low risk/low value (under USD 100,000)	2	January – June July - December	15 July 31 December
Low risk/medium value (USD 100,000–250,000)	2	January – June July - December	15 July 15 January
High risk and/or high value (USD 250,000 and above)	3	January – April May – August September - December	15 May 15 September 15 January

All Workplan Progress Reports must contain the following information:

- Workplan Indicators: For each of the indicators in the workplan, an update on the value of the indicator as of the date of the report is provided, including in the case of alphanumeric (text) indicators. The indicator reporting is of cumulative nature (current value as of reporting date).
- Workplan Activities:
  - A narrative update on the progress in the implementation must be provided for each of the activities. The update should not be cumulative (i.e., it should make reference only to the progress made during the period being reported), except for the last WPR of the year, when the narrative must be cumulative of the progress made throughout the year.
  - An estimated percentage of the *programmatic* completion of each activity in the workplan<sup>61</sup>.

The implementing partner is accountable for the completeness and accuracy of the information provided, and must be able to provide supporting documentation, if requested by UNFPA.

## 2.2 Workplan Progress Report Review by UNFPA

The relevant UNFPA programme officer(s) must review, and approve/reject the submitted workplan progress report based on its completeness and accuracy. All existing monitoring reports

<sup>60</sup> The frequency outlined in the table is the minimum number of WPRs required. The 15th is the suggested date to be entered into the calendar. However, as long as the minimum number of WPR requirements are met, there is flexibility around the scheduled due date of the WPR within the same month. In cases where departments decide to submit more than the minimum required reports, the submission of the WPR and the FACE expense report must be aligned.

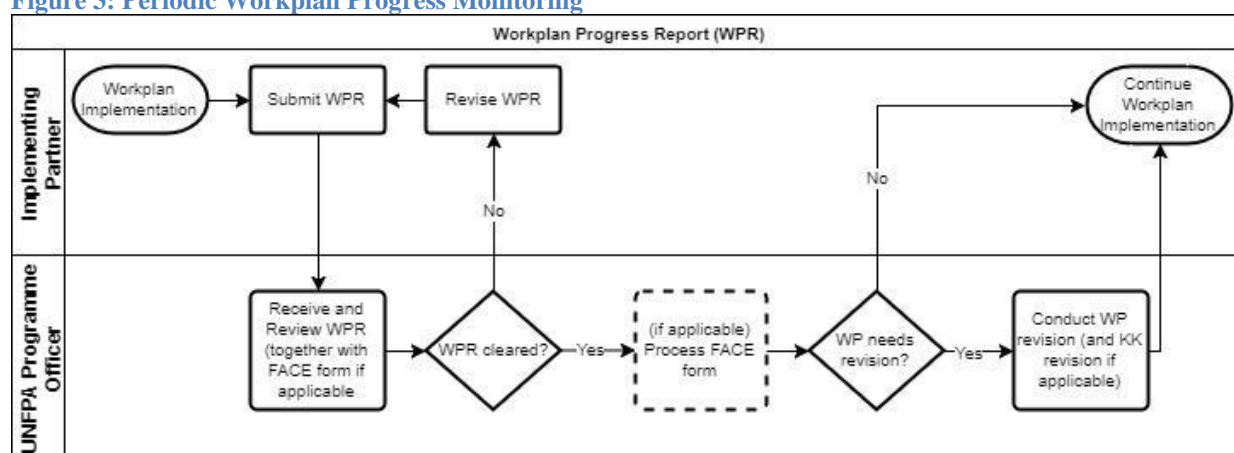
<sup>61</sup> The estimated % of programmatic completion must be of cumulative over time. This value is not to be confused with the financial implementation of the activity, which is related to the amounts in the FACE form. The percentage of programmatic completion of an activity may not be necessarily equivalent with percentage of financial completion of the same activity.

should be used as evidence for the UNFPA officer when reviewing the WPR. When a FACE form is submitted along with the WPR, the FACE form review provides valuable information for the WPR review, and vice versa.

If the WPR is rejected by UNFPA, it is returned to the implementing partner for revision and re-submission. Processing of the FACE form should not take place until the revised WPR is resubmitted by the IP.

The entire process is managed using the Global Programming System. The [GPS User Guide](#) describes the process in detail.

**Figure 3: Periodic Workplan Progress Monitoring**



### 3. Funding Authorization and Certificate of Expenditure (FACE) form

#### 3.1 FACE Form submission by IP

A [FACE form](#) must be prepared and submitted by the implementing partner — together with the WPR — for each period in which expenses were incurred for the implementation of the activities agreed in the workplan and, if needed, to request advances for the next period. The FACE forms must be prepared and submitted using the GPS in accordance with the [Policy and Procedures for Management of Cash Transfers to Implementing Partners](#).

The FACE form must be signed by an authorized official from the implementing partner as identified in the Implementing Partner Agreement.

Support costs must be calculated based on *actual* expenditures reported and accepted by UNFPA. Because they are based on actual expenditures, support costs cannot be included in advances. NGOs funded solely through the direct payment modality must report support costs according to the agreed reporting schedule through a separate FACE form supported by the list of direct payments processed during the reporting period.

Support costs for United Nations organizations can be advanced, along with the direct programme costs, according to the payment schedule agreed upon in the UN to UN Contribution Agreement.

### 3.2 FACE Form processing by UNFPA

Upon submission to UNFPA, the FACE Form is reviewed, to establish its validity and accuracy, in accordance with the [Policy and Procedures on Management of Cash Transfers to Implementing Partners](#). If the FACE form is not acceptable it is returned to the IP for revision and resubmission.

Upon satisfactory completion of the mandated review steps, all relevant information, such as accepted expenses, authorized advances and fund codes is completed by the authorized UNFPA staff members, and the FACE form 'cleared' and submitted for approval by the designated project managers and, when applicable, heads of units.

If the FACE form is rejected by UNFPA, it is returned to the implementing partner for revision and re-submission. If the FACE form is approved, it is released for the creation and processing of Atlas vouchers by the designated finance users.

#### 4. Spot Checks of Implementing Partners

All expenses reported and claimed by implementing partners for UNFPA-funded agreed workplan activities are subject to periodic assurance activities – spot checks and audits - carried out or commissioned by UNFPA with a scope and frequency determined by UNFPA on a risk-basis and in accordance with the Spot Check Guidelines.

Spot checks are periodic on-site reviews performed to a) assess the accuracy of the financial records for cash transfers to the implementing partner and the status of programme implementation (through a review of financial information), and b) to determine whether there have been any significant changes to internal controls. They are a financial monitoring tool for proactively identifying gaps and addressing them throughout implementation.

Spot checks can be done remotely when an on-site visit is not possible and are undertaken by UNFPA staff or by third party service providers (global HACT LTAs, local auditors or LTAs, or temporary personnel).

When UNFPA personnel undertake the spot check, the team should include both finance and programme personnel in order to link the spot check with programmatic monitoring and ensure programmatic insight is used to verify the expenditures. When programme personnel are not available to participate in the spot check itself, they must, at minimum, be involved in the preparation and follow up of the spot checks. The HACT focal point, unless otherwise delegated by the head of unit, has overall responsibility for ensuring spot checks are undertaken as planned and entered into the Implementing Partner Assurance System (IPAS). The head of unit approves each spot check with high priority findings and the necessary follow up actions taken in IPAS unless delegated to someone else. IP sign-off on the spot check is not required, but findings should be shared and discussed with the IP and follow up actions agreed. In case of suspected misuse of funds, the spot checker brings this to the attention of the head of unit, who notifies the Office for Audit and Investigation Services (OAIS) as necessary.



Spot checks are mandatory and must follow the detailed [Spot Check Guidance](#) and its annexes<sup>62</sup> unless otherwise approved by DMS. All spot check related activities and associated costs (fees, travel, DSA) must be reflected in the corresponding UNFPA implemented workplan.

### 5. Workplan and KK Revisions

At some point during the lifecycle of an existing workplan, either the implementing partner or UNFPA may propose changes to the workplan. Proposed revisions may result in changes to the workplan only or, may also create the need for changes to the corresponding Atlas KK budget<sup>63</sup>. Any revisions must be agreed to by both parties *prior* to making the changes in GPS. Formal approval of the revisions can be documented directly on the workplan with renewed signatures by UNFPA head of unit and authorized officer of the implementing partner, *or* through the preparation of documentation as outlined in the table below. The accompanying budget breakdown must be updated as revisions are made to the workplan.

When the implementing partner is another United Nations organization, if there are any revisions to the overall total, change of date or change in activities, a revised or amended UN Agency to Agency contribution agreement must be signed and uploaded to GPS.

**Table 2: Required Documentation When Revising Workplans and KK Budgets**

Change required	Type of revision	Documentation needed <sup>64</sup>
Changes in activity amount	Workplan and detailed budget breakdown revision first, then budget (KK) revision	<a href="#">Exchange of Letters</a> <sup>65</sup> attaching the revised workplan snapshot, and revised budget breakdown template
Switching funds between activities (with or without change in the total WP amount)		
Removal, or addition of activities		
Extension of workplan into next calendar year (multi-year workplan setup is advisable)		
Revision of activity wording, without change in budget	Workplan revision, its detailed budget (if needed) and budget (KK) revision if distribution across budget accounts has changed	For UNFPA workplans: Revised workplan snapshot signed by head of unit, and revised budget breakdown template
Revisions to sub-activities, including adding or deleting them without changing the activity amount		

<sup>62</sup> For more resources related to Spot Checks, please refer to the [Operational Risk Management site under HACT](#).

<sup>63</sup> The [GPS User Guide](#) section 10 provides detailed instructions for workplan and budget (KK) revisions.

<sup>64</sup> Relevant documentation must be uploaded in GPS.

<sup>65</sup> Exchange of letters can either be via the sample template or email, as long as the email is to/from the authorized officer of the implementing partner and UNFPA head of unit.

Change required	Type of revision	Documentation needed <sup>64</sup>
Extension of workplan within the <i>same</i> calendar year	Workplan revision only	
Removal, addition or changes to the indicators, baselines or targets.		
Switching type and amount of inputs/nature of transaction, (e.g., moving funds from travel to printing) <u>with no change in the total activity amount.</u>	Quarterly review to assess if breakdown revision is needed. If yes, revise detailed budget and KK accordingly.	Revised budget breakdown template
After a workplan has been programmatically completed, budget (KK) revisions are needed for processing the last FACE form <sup>66</sup>	Budget (KK) revision	None
Adjustments to budget (KK) for financial clean-up purposes (e.g., closure of project IDs)		
Changes in contractee column	Neither is required	The implementing partner shall inform <u>in writing</u> the designated UNFPA programme personnel <i>prior</i> to engaging the contractee

All workplan revisions need to be done using GPS and require the creation of a new workplan snapshot for **each revision**. The required corresponding documentation, as per the above table, must be **uploaded to GPS**.

An Exchange of Letters<sup>67</sup> must be between the authorized officers of UNFPA and the implementing partner. An email exchange between the authorized officers of the implementing partner and UNFPA can be considered an exchange of letters.

In case an expense occurs against an activity for which no budget (KK) is available, the budget must be revised to accommodate the expense, rather than the expense being recorded where budget is available<sup>68</sup>. The above table provides guidance on when a corresponding revision of the workplan is also necessary.

In no instance should a workplan be revised after the implementation of all activities in a given calendar year has been completed.

<sup>66</sup> Only the UNFPA head of unit can authorize/deny disbursements to IPs *in excess* of the amounts agreed in the workplan.

<sup>67</sup> Click [here](#) for a sample template for an exchange of letters which can be exchanged via email.

<sup>68</sup> This equally applies to all elements of the UNFPA chart of accounts (COA).

**Step 12. Annual review meeting:** UNFPA must carry out an annual review meeting with all implementing partners<sup>69</sup>. These meetings can be conducted individually between UNFPA and each implementing partner, or in one meeting together with several/all implementing partners. Programme managers are expected to initiate such meeting(s). The annual review meeting focuses on monitoring observations, and progress made towards achieving the targeted programme output(s) by using the established target and indicators. In the cases of multi-year workplans, the implementing partner and UNFPA revise activities and budgets for the coming year(s) reflecting lessons learned from the previous year(s), as well as quarterly breakdown, baselines and targets for the coming year.

During the annual review meeting, UNFPA together with the implementing partner(s), will review the implementation of the workplan activities, expenditures, and discuss progress made towards achieving the programme output(s) by analyzing progress towards the established workplan indicators. In cases of a continued cooperation with the implementing partner, the implementing partner and UNFPA will create a new workplan or revise an existing multi-year workplan for the coming year(s), including activities, budget, output indicator(s) and annual target(s) reflecting lessons learned from previous years.

The annual review meeting(s) should be properly recorded, filed and maintained by the UNFPA office for future audit and programme evaluation purposes. A copy of the records can be shared with the implementing partner(s).

**Step 13. Possible IP Audit:** All expenses incurred by implementing partners for agreed workplan activities are subject to periodic assurance activities – spot checks and audits - carried out or commissioned by UNFPA with a scope and frequency determined by UNFPA on a risk-basis.

For more detailed guidance please refer to the [IP Assurance Guide](#).

**Step 14. Sign a new workplan/ exchange of letters:** If the cooperation with the implementing partner continues into the following calendar year, either one of the below options is initiated, including their corresponding actions in GPS:

- a) A new workplan for the upcoming year is signed by both parties (UNFPA and the IP); or
- b) An exchange of letters is initiated that includes a revised workplan (snapshot) for the upcoming year (and possible future years) in cases where the following calendar year
  - was part of an initial multi-year workplan
  - is merely a continuation of the activities in year one

#### **D. Suspension and Termination of a Workplan**

Following appropriate consultations with the parties concerned, UNFPA has the right to suspend support to the implementing partner if conditions set out in the workplan have not been complied with, or if the implementation is not proceeding satisfactorily. The written notice to the implementing partner must indicate the conditions under which UNFPA is prepared to resume its

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<sup>69</sup> For countries responding to a humanitarian situation, the conversation that takes place during the annual review meeting can be conducted via phone or through an email exchange.

assistance. The suspension shall continue until the conditions are accepted by the implementing partner, and UNFPA gives written notice to the implementing partner that it is prepared to resume its assistance.

In the event UNFPA suspends a workplan, the implementing partner will immediately take all necessary steps to suspend or terminate (as the case may be) its activities in an orderly manner so that continued expenses are kept to a minimum. UNFPA will immediately upon sending or receiving a notice of termination or suspension, cease disbursement of any funds or supplies/equipment and the IP will not make any forward commitments, financial or otherwise. Expenses incurred to the date of written notice will be honoured by making outstanding direct payments, reimbursements, or acceptance of reported expenditure of advances.

If action to remedy the situation is not taken by the implementing partner within a reasonable time, usually between fourteen days and one month after receipt of such notice, UNFPA may, by written notice, terminate assistance to the workplan effective on the date specified in the notice. In such cases, the implementing partner will be asked to return unspent funds from advances and to submit final financial reports. UNFPA may also request the return of any fixed assets or programme supplies provided by UNFPA to the IP or procured by the IP with funding provided by UNFPA, for use by UNFPA or reassignment to another IP.

As per [UNFPA Financial Regulations and Rules](#), if UNFPA terminates a workplan, it shall reimburse the implementing partner, or deduct from the return of unspent funds, for expenses incurred to implement the workplan, up to the effective date of termination, including: a) reasonable costs incurred in winding up implementation of UNFPA assistance and b) a prorated share of support costs allowable, as per the workplan, corresponding to the agreed percentage of the amount spent up to the date of termination in relation to the total UNFPA allocation.

#### **E. Termination of an Implementing Partner Agreement**

UNFPA has the right to terminate an IP Agreement with an implementing partner by giving 30 calendar days written notice to the implementing partner if (a) it concludes the implementing partner has breached its obligations under the IP Agreement or any workplan and has not remedied that breach after having been given not less than fourteen (14) calendar days written notice to do so with effect from a date specified in such notice; and (b) if it concludes that the implementing partner cannot meet its obligations under the IP Agreement.

UNFPA may also suspend or terminate the IP Agreement in each of the following situations:

- a) if implementation of any workplan has not commenced within a reasonable time;
- b) if it decides the implementing partner or any of its employees or personnel has engaged in fraud or other proscribed practices in connection with the IP Agreement or the implementation of any workplan;
- c) should UNFPA's funding be decreased, curtailed or terminated; or
- d) should the implementing partner be adjudged bankrupt, or be liquidated or become insolvent, or should the implementing partner make an assignment for the benefit of its creditors, or should a receiver be appointed on account of the insolvency of the

implementing partner, in which case the implementing partner shall immediately inform UNFPA of the occurrence of any of the above events.

For more information, please see the General Terms and Conditions in the IP Agreement (or the UN Agency to Agency Contribution Agreement). To initiate the deactivation of an implementing partner code in Atlas, please open a [Global Service Desk case](#)<sup>70</sup>.

## F. Workplan Closure

Upon completion of all workplan activities at the end of the mutual partnership, a final meeting should be held between UNFPA and the implementing partner to document achievements and lessons learned. It is also recommended, wherever appropriate, to discuss (a) how to preserve achieved results beyond the length of the workplan, and (b) how existing assets and programme supplies purchased under the workplan will continue to contribute to its intended purpose.

Please see the [Guidance Note on Programme Cycles, Project ID and Activity ID Creation and Closure](#) for guidance on operational and financial completion in GPS.

## IV. Other

### A. Roles and Responsibilities

The UNFPA head of unit represents UNFPA as the signatory to the workplan. The signatory from the implementing partner must be the designated authorized officer identified in Article 5, para 1 of the [Implementing Partner Agreement](#). Although selection of the authorized officer is at the discretion of the implementing partner, the person should ideally be at the chief executive or director level.

The implementing partner shall designate a workplan coordinator/manager who will oversee the day-to-day management in conjunction with the UNFPA head of unit or its designees, including, *inter alia*, conducting monitoring visits, revisions (programme or budget), and proper reporting on the workplan's contribution towards the achievement of the agreed results.

Both UNFPA and the implementing partner are responsible for:

- Carrying out their respective responsibilities in accordance with the provisions of the IP Agreement and the workplans;
- Keeping each other informed of all relevant activities pertaining to the implementation of the relevant parts of the workplan, particularly when circumstances may affect the achievement of workplan;
- Refraining from any action that may adversely affect the interests of the other party; and
- Fulfilling commitments with fullest regard for the terms and conditions of the workplan, IP Agreement and principles of the United Nations.

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<sup>70</sup> Category: Partnerships> PIMS

The implementing partner is responsible for contributing to the implementation of the workplan by undertaking the responsibilities allocated to it in the workplan and in the IP Agreement. Other key responsibilities of an implementing partner include the following:

- Preparing the workplan in collaboration with UNFPA;
- Ensuring all activities in the workplan are duly implemented in accordance with agreed regulations and rules;
- Establishing operating arrangements for financial management and accountability, including preparing cash transfer requests and reports;
- Conducting monitoring and assurance activities with participation of UNFPA personnel where relevant, including provision of the workplan progress reports;
- Leading the preparation of the annual review meeting of the workplan with support and participation of UNFPA;
  - Ensuring audits and spot checks can be conducted in accordance with UNFPA requirements;
  - Ensuring operational and financial closure of the workplan

UNFPA is responsible for contributing to the implementation of the workplan by undertaking the responsibilities allocated to it in the workplan and the IP Agreement, including by:

- Commencing and completing the responsibilities allocated to it in the workplans in a timely manner, provided all necessary reports and other documents are available;
- Making transfers of cash, supplies and equipment in accordance with the provisions of the IP Agreement;
- Undertaking and completing monitoring, evaluation and assurance of the workplans;
- Liaising on an on-going basis, as needed, with the government, other members of the UNCT, donors, and other stakeholders; and
- Giving overall guidance, oversight, and technical assistance for the implementation of the workplans, and making itself available for consultations as requested.

## **B. Administration of Cash Transfers by Implementing Partners**

- The administration of the cash transfer by the implementing partner shall be carried out under its own financial regulations, rules and procedures to the extent they are appropriate as determined through findings of a [micro assessment](#). Where UNFPA determines the implementing partner's financial regulations, rules and procedures are not appropriate, UNFPA shall give written notice to the implementing partner. In such case UNFPA could consider a variety of options, such as resorting to the use of the direct payment modality, or decide to implement the workplan or any parts thereof directly.
- UNFPA operates under IPSAS (International Public Sector Accounting Standards) and applies accrual based accounting. UNFPA does not impose accrual based accounting on our partners. If an implementing partner applies cash based accounting, offices must ensure that it only reports as expenses in the FACE form (i) disbursements made to the implementing partner's sub-contractors ("contractee") for which it has proof that activities have taken place, and (ii) that the expenses have been incurred (i.e., the goods and services have been received).

### C. Issues relating to Joint Workplans under “Delivering as One”

Although the UNDG Standard Operating Procedures (SOPs) for Delivering as One (DaO) countries states the joint workplan (JWP) process “...shall not preclude agency-specific work planning and programming as required by their governance structures”, there are instances where governments object to signing UNFPA specific workplans largely due to transaction costs/duplication of efforts in signing several agency specific workplans in addition to the joint UN workplan. Similarly, UNCT may also decide in favour of JWP to replace agency-specific workplans in the spirit of integration, practicality and system-wide coherence.

JWPs may in some instances be more of a costed coordinating document than a detailed workplan as defined in UNFPA’s Financial Regulations and Rules. An absence of UNFPA specific workplans can create a plethora of risks to the organization by undermining the principles and controls in the UNFPA Financial Regulations and Rules, as well as the Workplan and subsequent Financial Monitoring policies. In order to mitigate those risks and to enable proper workplan management, monitoring and reporting, the following options are available:

Option 1<sup>71</sup>: Agency specific workplan: In countries where the government or UNCT has no objection to agency-specific workplans, and in those cases where funds need to be committed and disbursed to an implementing partner *prior to* the signing of the JWPs, a UNFPA specific workplan must be completed and signed by the UNFPA head of unit and the implementing partner and must follow the regular process outlined in UNFPA’s Workplan Policy. It is the responsibility of the programme manager to ensure that workplans are properly reflected in the JWP(s).

Option 2: Detailed Activity Budget (DAB) and letter: In countries where the government or UNCT object to signing agency-specific workplans<sup>72</sup>, a DAB document must be used for the work with *government*<sup>73</sup> implementing partners (instead of a full UNFPA workplan). The DAB is generated in GPS using the regular workplan creation steps and is subject to all policies and procedures of the UNFPA workplan with the below exceptions:

- a) The title of the DAB document to be entered in GPS must follow the convention “Detailed Activity Budget (DAB) between UNFPA and [Name of IP] in support of the JWP”, and;
- b) The DAB document is *only* signed by the UNFPA head of unit<sup>74</sup> and presented to the IP in a letter (see annex I). The letter represents a mutually agreed level of detail and must be presented to the implementing partner, addressed to the authorized officer identified in the Implementing Partner agreement. The DAB will be used as the basis for all monitoring, reporting and cash disbursements. Revisions to the DAB document follow same revision procedure as the one defined for regular workplans, including the upload requirements into the GPS. It is the responsibility of the UNFPA programme manager to ensure that the

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<sup>71</sup> Option 1 is the preferred option to complement the JWP.

<sup>72</sup> Justification on the nature of the opposition by government partner/UNCT should be documented in a note to file.

<sup>73</sup> Option 2 is only available for government implementing partners (not for NGOs!).

<sup>74</sup> ‘Not Applicable’ (or equivalent) can be entered in the ‘IP Signature Title’ field in the GPS.

information in the DABs are properly reflected in the JWP(s). The DAB and presentation letter must be completed *before* the first FACE form is submitted

#### **V. Process Overview Flowcharts**

Flowcharts are included in the relevant sections of the procedures

#### **VI. Risk Control Matrix**

The risk control matrix can be found in the following google drive:

<https://drive.google.com/file/d/0BzrC9ALCRcVzV5cWxrLW9tZm8/view>



**Annex I: Sample Workplan Cover Page**



**Workplan Title**

Country:

Implementing Partner:

UNDAF Outcome(s)

Expected Programme Output(s)

Programme Cycle:

Start Date:

End Date:

Brief Summary of Activities

**Estimated Total WP Budget (all years):**

Regular:  
Government:  
Other:

Allocated Resources by Year\*  
Year and amount:

Agreed Support Cost rate (%):

\* Amounts for subsequent years are subject to the availability of funds.

UNFPA Signatory

Date

IP Signatory

Date

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Annex II: Sample Workplan Table



### Programme Cycle Output (short)

#### Programme Cycle Output (long)

Indicators, baselines and targets.

Proj/Act ID	Activity Description	Contractee /UNFPA	Funding Source	Year1	Q1	Q2	Q3	Q4	Year 2
Proj/Act ID	Activity description Sub Activities								
<b>SUBTOTAL</b>									

### Workplan Totals

Total by year and grand total for all  
 years:

### Annex III: Workplan-Related Budgeting

Inputs used for budget breakdown differs depending on the implementation modality, as described in this annex.

#### A. UNFPA and other UN Agency implemented Workplans

All UNFPA-implemented workplans must have a supporting budget breakdown by inputs using a standard template. The template and the guideline for completing the template (as well as a sample completed WP template) are accessible [here](#).

For UNFPA and other UN agencies implemented workplans, a streamlined list of the “budget inputs” should be used as per below table:

Budget Category	Budget input	Monitoring Account
Staff Costs	Staff Costs – National Prof. Staff	61000
	Staff Costs – General Services Staff	61200
	Staff Costs – International Prof. Staff	61300
Contractual Services-Individuals and IPs	Consultants-international	71200
	Consultants-local	71300
	Service contracts and IP personnel	71400
Other Personnel Costs	Learning and training costs-UNFPA personnel	63400
	Overtime-UNFPA personnel	66100
	Temporary appointments - NP	77100
	Temporary appointments - IP	77200
	Temporary appointments - GS	77300
	UN Volunteers	71500
Travel	Travel	71600
Supplies, Commodities, Materials	Commodities & Materials	72300
	Supplies	72500
Capacity building of implementing partners	Capacity building of implementing partners	75700
Contractual Services-companies	Contractual Services-companies	72100
Equipment, Vehicles and Furniture	Equipment, Vehicles and Furniture	72200
	ICT equipment and software	72800
Operating Expenses	Audio Visual&Print Prod Costs	74200
	Communic & Audio Visual Equip	72400
	Equipment and Furniture - Rental and Maint	73400
	Hospitality/Catering	72700
	IT Equipment - Rental and Maintenance	73300
	Miscellaneous Expenses	74500
	Premises Alternations	73200

	Professional Services	74100
	Rental & Maintenance-Premises	73100
	Support costs	75100
	Transport, shipping and handling	74700
Insurance and Security	Insurance and Security	63500
Reimbursements, contributions and grants	Contributions	74300
	Grants (UNFPA's Grant Policy applies)	72600
	Reimbursements	73500

Below are further details of budget inputs more commonly included to support UNFPA-implemented workplan activities. The list is not meant to be exhaustive, rather, it focuses on areas that are most pertinent for programming.

#### Staff costs

The term "Staff costs" refers to UNFPA staff members only (not consultants, not service contracts and not implementing partner personnel). Therefore, this budget item is only applicable to activities implemented by UNFPA. It includes both international and local posts.

Cost estimates should include salary and all entitlements, including post adjustment, recurring costs, non-recurring costs and additional provision for separation entitlements where applicable, as well as the Post Occupancy Costs.<sup>75</sup> Please review the [Standard Post Cost calculation tool](#) for estimated budget amounts.

Learning and training costs-UNFPA personnel: The [Standard Post Cost Tool](#) includes a percentage charge to the salary plus post adjustment of each post for contribution to Learning and Training activities. For further details on learning costs, please refer to the [UNFPA Learning and Training Guidelines](#).

Overtime: Under a UNFPA implementation, UNFPA may support payments for overtime costs for its own staff members in the general service category based on rates and procedures followed by the UNDG or other United Nations agencies in the country.

United Nations Volunteers (UNV): Terms of reference and requisite qualifications for each UNV are to be provided. Use the established UNV pro forma costs to budget.

UNFPA International and local consultants: The budget breakdown supporting the workplan should include the type of consultants and the numbers as well as tasks assigned to them. For each type it should be indicated whether assignment is full-time or part-time and the expected duration

<sup>75</sup> As per the [Cost Recovery Policy](#), centrally managed services are directly apportioned to the posts that benefit from those services and relate primarily to costs that can be linked to post occupancy. These post occupancy costs (POC) should be charged to the funding source of the post, rather than as a central lump-sum charge to any individual cost category. In addition to the centrally managed services, POC include the learning costs and, for the NY-based posts, the rent apportionment in New York Headquarters.

of the contract (person/days, person/months, etc.). Rates must not exceed the common country rates established by UNCT or by other United Nations agencies.

Grants: As stipulated by UNFPA's [Policy and Procedures for Using Grants as a Funding Modality](#), under a UNFPA implemented workplan, UNFPA can finance a community based not-for-profit or civil society organization solely for capacity building purposes. Such activities can include those that strengthen knowledge, abilities, skills and behaviour of individuals in an existing organization and/or improve institutional structures and processes to enable the organization to efficiently meet its mission and goals. Grants *cannot* be used for advocacy, research, workshop or other activities with an expected deliverable. Grantees cannot simultaneously be an implementing partner.

Equipment and Supplies: A list of equipment and supplies needed for the implementation of the various outputs should be included in the corresponding detailed workplan budget. Because of their function, monitoring vehicles are to be charged to programme funds.

Miscellaneous: Prior to using sundry as an expense account, UNFPA must ensure there are no other appropriate expense accounts that could be charged. Expenses under sundry should not exceed one per cent of the annual total fund disbursed to an implementing partner for an output.

Travel: In explaining travel costs in the workplan budget, reference is made to the approximate numbers, purpose, location(s) and duration of expected travel. For more information please refer to UNFPA's [Policy for Duty Travel](#).

Service contracts: In the description of local service contracts in the workplan, the types of personnel and the numbers of each type should be specified. For each type of personnel indicate whether contract is full-time or part-time and indicate the expected duration of the contract (person/days, person/months, etc.). Apart from salaries, costs may also include overtime. Service contracts are to be used on UNFPA or other United Nations organisations workplans only.

Rental of premises: Programme managers need to allocate funds annually to meet rental and associated costs for the UNFPA programme/project posts and service contract holders (e.g., office furniture and computer). Rental and related operational costs must be funded from programme resources, either regular or other resources, and therefore budgeted in the workplan. For New York-based posts the rent recovery charge should also be budgeted. Please note that this provision is already included in the Standard Post Costs, so New York-based offices will have the information on how much to budget for by post when they use the [Standard Post Cost tool](#).

Construction/Renovation of facilities directly relating to UNFPA's mandate: In principle, UNFPA shall not support the purchase, construction or renovation of buildings or other facilities. Any exception to this must be assessed at the time of the country programme development (except in cases relating to UNFPA's response to an emergency humanitarian crisis), and appropriately justified in the country programme document to be approved by the Executive Board. Exceptional support to construction/renovation approved in the country programme or in support of UNFPA's emergency response to a humanitarian crisis is limited to facilities directly related to UNFPA's

mandate. Support in relation to emergency assistance requires clearance by the Humanitarian and Fragile Context Branch and approval by the Deputy Executive Director (Management) on a case-by-case basis. Indirect support for facilities, such as construction of roads, conference rooms etc. does not qualify for UNFPA funding. Support will only be provided for labour and materials to (i) build new structures, which are low-cost and on small-scale; and (ii) expand or renovate existing facilities. The land has to be donated by the government and no funds for purchase of land will be allocated. In no case shall the maximum support to construction/renovation exceed five per cent of the total country programme resources (both regular and other) or the accumulative amount of USD one million, whichever is less.

For renovation/construction of UNFPA-premises, the respective programme portion (prorated based on approved programme posts and service contracts, if located in UNFPA premises) should be budgeted under UNFPA-implemented workplan.

For more information on support to construction/renovation and the applicable procedures, please refer to the [Policy and Procedures for Regular Procurement](#).

Reimbursement costs for UNDP services: In most country offices UNDP provides a range of services to UNFPA. Costs incurred are usually charged by UNDP via Atlas Billing Module. To the extent possible, the costs should be charged to the same funding source as the original service received. If that is not possible due to the billing arrangements, then the costs should be prorated between institutional budget and programme based on the number of approved posts, as well as project funded service contract holders if located in UNFPA offices.

Reimbursement of costs must be settled based on the [Global Cost Recovery Agreement \(MoU\) between UNFPA and UNDP which, together with the Universal Price List \(UPL\)](#), is available on the [DMS Resource Planning and Budgeting community](#).

Common Services: It should be noted that the **UNDP cost recovery agreement, and associated UPL, does not apply to UNDG common services**, which are governed by separate agreements between participating agencies, hereby using the standard MoU for Common Services, available by clicking [here](#).

Security: Funding for project related security costs should be obtained from the respective programme resources. Procurement of security related equipment should be supported by decisions reached at the duty station, and cleared by OSC through the Regional Security Advisers. Costs pertaining to Programme and institutional budget should be apportioned based on the number of approved posts, as well as project funded service contract holders if located in UNFPA offices.

**B. Government and NGO implemented Workplans**

All non-UNFPA-implemented workplans must have a supporting budget breakdown for each workplan activity by nature of transactions. The standard template and the accompanying guideline (as well as a sample completed WP budget template), accessible [here](#), can be used, however, its use is not mandatory. Nevertheless, any IP-specific budget detail, must—as a minimum standard—contain the details specified in the IP template, including budget breakdown by nature of transactions.

For government and NGO IP implemented workplans a more encompassing nature of transactions should be used to enable later alignment with FACE forms.

<b>Nature of Transaction</b>	<b>Additional description</b>	<b>Budget Category</b>	<b>Monitoring Account</b>
Employee salaries	Salaries paid to Implementing Partner's employees	Contractual Services-Individuals and IPs	71400
Individual consultants honoraria/fees	Honoraria / fees for consultancy services rendered by individuals; this category should not be used for consultants hired to serve as trainers / facilitators or for consultancy services rendered by companies	Contractual Services-Individuals and IPs	71400
Travel: accommodation, per diem & incidentals (not related to capacity building / counterpart participation)	Meals, accommodation & incidentals for travel to events / activities that are not related to capacity building or counterpart participation	Travel	71600
Travel: tickets (not related to training and capacity building / counterpart participation)	Travel tickets to events / activities that are not related to capacity building or counterpart participation	Travel	71600
Services contracted from companies	Contracted services provided by companies that would not fall under any of the previously listed categories	Contractual Services-companies	72100
Purchase of any other equipment	Purchases of any non-ICT (information and communication technology) equipment such as generators, air conditioners, security equipment, etc.	Equipment, Vehicles and Furniture	72200
Purchase of furniture	Purchases of any furniture items such as chairs, filing cabinets, tables, bookcases, desks, etc.	Equipment, Vehicles and Furniture	72200

**UNFPA**

Policies and Procedures Manual  
Policy and Procedures for Preparation, Management and  
Monitoring of Workplans

			Programme
Purchase of transportation equipment	Purchases of any transportation means (i.e. bicycles, motorcycles, ambulances, buses, trucks, programme vehicles, etc.)	Equipment, Vehicles and Furniture	72200
Purchase of fuel, petroleum and other oils	Expenses for fuel, petroleum, kerosene, diesel fuel and other oils	Supplies, Commodities, Materials	72300
Purchase of hygiene/dignity kits	Expenses for hygiene and dignity kits	Supplies, Commodities, Materials	72300
Purchase of medical equipment & supplies	<p>Medical equipment and supplies such as hospital equipment; hospital furniture; anatomical models; diagnostic equipment; surgical instruments; medical electrical equipment; medical devices, utensils, attire and linen; anesthesia and resuscitation equipment, etc. Expenses for sampling / testing of medical equipment should also be reported here.</p> <p>Medical equipment and supplies are best procured by UNFPA however, if it is determined the IP is better positioned to procure it, and has sufficient capacity to do so, then the head of unit indicates its approval by signing the workplan.</p>	Supplies, Commodities, Materials	72300
Purchase of pharmaceutical products	Expenses for various pharmaceutical products purchase. Purchase of pharmaceutical products is best procured by UNFPA but, if it is determined the IP is better positioned to procure it, and has sufficient capacity to do so, then the head of unit indicates its approval by signing the workplan. Associated testing and inspection costs should also be recorded here.	Supplies, Commodities, Materials	72300
Internet, connectivity and post and courier services costs	Expenses for internet, email and other connectivity costs such as mail and courier charges	Operating Expenses	72400
Telephony services	Telephony services	Operating Expenses	72400
Purchases of office & IT supplies	Purchase of stationery, office and IT supplies, etc.	Supplies, Commodities, Materials	72500
Purchase of ICT, Audio equipment and software	Purchases of any ICT (information and communication technology) equipment, such as computers, UPS, printers, phones, VSAT, radios, etc., & related software	Equipment, Vehicles and Furniture	72800
Facilities maintenance, utilities and cleaning services	Facility occupancy costs, including utilities (water, electricity, heating, etc.), building maintenance, cleaning and custodial services, etc.	Operating Expenses	73100
Facilities rental costs	Rent and related insurance fees for office space. Rent of space for any non-training / capacity development-related events should also be recorded here. Warehouse rental costs should be recorded under 'transportation and distribution' costs category	Operating Expenses	73100



UNFPA

Policies and Procedures Manual  
Policy and Procedures for Preparation, Management and  
Monitoring of Workplans

			Programme
Facilities construction and refurbishing costs	Materials and labor costs for any facilities construction or renovation work	Operating Expenses	73200
Rental, repair & maintenance of transportation means	Rental, repair and maintenance of transportation means (vehicles, motorcycles, bicycles, etc.), including payments for hired vehicles such as taxis.	Operating Expenses	73400
Rental, repair & maintenance of non-transport equipment	Rental, repair & maintenance of any non-transport equipment (e.g. laptops, desktops, photocopiers, fax machines, sat phones, VSAT, generators, chairs, desks, etc.)	Operating Expenses	73400
Purchase of printing and media services and publications	Expenses for creation and broadcasting of audio & video products (videos, radio shows, theater, etc.); design and printing of materials; purchase of books, publications and magazine subscriptions; creation of promotional materials and advertisements	Operating Expenses	74200
Bank charges	Bank charges & fees	Operating Expenses	74500
Transportation and distribution costs	Freight, shipping, handling and storage for supplies, commodities and materials, equipment, and other goods procured (e.g. transit insurance, loading / unloading, custom clearance, warehouse fees, etc.)	Operating Expenses	74700
Participation of programme counterparts: other costs (other than travel)	Non-travel related expenses associated with participation of beneficiaries, civil society and other stakeholders in programme activities such as awareness / communication campaigns and events, round table discussions, policy debates, rallies, competitions, parades, fair ground consultations, etc. Eligible costs to be included in this category are venue rental, catering, facilitator fee, etc.	Capacity building of implementing partners	75700
Participation of programme counterparts: travel costs	Travel related expenses associated with participation of beneficiaries, civil society and other stakeholders in programme activities such as awareness / communication campaigns and events, round table discussions, policy debates, rallies, competitions, parades, fair ground consultations, etc.	Capacity building of implementing partners	75700
Training and capacity building activities: other costs (other than travel)	Non-travel-related expenses associated with training and capacity development of IP personnel, government officials, beneficiaries, civil society etc. e.g. trainer's fees, venue rental, catering, production of training materials, etc. It should be also used to cover non-travel-related expenses for capacity building of enumerators during censuses or similar projects.	Capacity building of implementing partners	75700
Training and capacity building activities: travel costs	Travel-related expenses associated with training & capacity development of IP personnel, government officials, beneficiaries, civil society etc. e.g. air tickets, subsistence allowances, visas, etc. It should be also used to cover travel-related expenses for capacity building of enumerators during censuses or similar projects.	Capacity building of implementing partners	75700

UNFPA

Policies and Procedures Manual  
Policy and Procedures for Preparation, Management and  
Monitoring of Workplans

Programme

IP support costs	Support costs as agreed in the WP	Operating Expenses	75100
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Below are further details of budget inputs more commonly included to support government and NGO-implemented workplan activities. The list is not meant to be exhaustive, rather, it focuses on areas that are most pertinent for programming.

Audit, Spot Checks and IP Assessments: The cost of implementing partner audits, spot checks and assessments must be included in the UNFPA-implemented workplan budget. Regardless of who undertakes these services, the estimated amounts per implementing partner should be set aside and reflected in the UNFPA implemented workplan as per the naming convention established in this policy (e.g., “AUD\_PN1234”) to cover the anticipated audit cost. UNFPA personnel should apply the [IP Assurance Guide](#) when managing IP assurance.

Venues and incidental costs for Implementing Partner: Such costs must be included on the workplan as an input/budget item linked to a specific activity being implemented (for example, Training of Midwives, or a conference).

Travel for implementing partners: In explaining travel costs in the workplan budget, reference is made to the approximate numbers, purpose, location(s) and duration of expected travel. Travel entitlements and costs are based on the official government or IP policies/rates; however, these rates are not to exceed the common rates country established by UNDG or by other United Nations agencies.

Implementing partner personnel and consultants: Selection and recruitment is made by the implementing partner and follows the implementing partner’s procedures. The need for such personnel/consultants should be discussed with UNFPA personnel during the development of the workplan.

- The budget breakdown supporting the workplan should include the type of personnel/consultants that will be contributing to the workplan activities, and the numbers as well as tasks assigned to them. For each type it should be indicated whether assignment is full-time or part-time.
- Salaries for personnel of the implementing partner who is not a government entity must not exceed the rates payable by UNFPA for comparable functions performed by locally recruited staff members at the relevant duty station.
- Salaries for personnel who is a government entity must not exceed the established salary or pay scale rates of the IP for comparable functions, and in no case exceeding the rates payable by UNFPA for comparable functions performed by locally recruited staff members at the relevant duty station.
- Payments for consultants shall not exceed the rates applicable within the United Nations system in the country for comparable functions rendered by individual consultants.

Support Costs: Section III.A.1 of this policy along with the [Guidance Note on Implementing Partner Eligible Direct Programme and Support Costs](#) explains how to budget for support cost.

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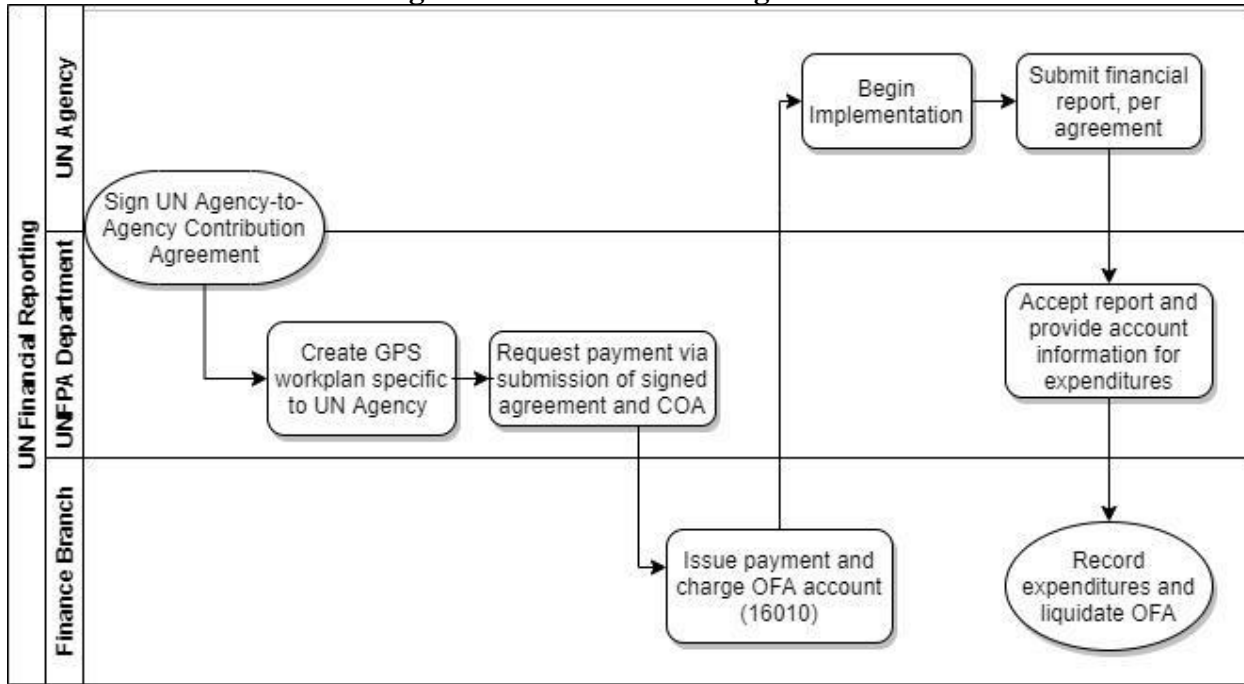
Equipment and Supplies: A list of equipment and supplies needed for the implementation of the various outputs should be included in the corresponding workplan.

Miscellaneous: Prior to using sundry as an expense account, UNFPA must ensure there are no other appropriate expense accounts that could be charged. Expenses under sundry should not exceed one per cent of the annual total fund disbursed to an implementing partner for an output.

Construction/Renovation of facilities directly relating to UNFPA's mandate: In principle, UNFPA shall not support the purchase, construction or renovation of buildings or other facilities. Any exception to this must be assessed at the time of the country programme development (except in cases relating to UNFPA's response to an emergency humanitarian crisis), and appropriately justified in the country programme document to be approved by the Executive Board. Exceptional support to construction/renovation approved in the country programme or in support of UNFPA's emergency response to a humanitarian crisis is limited to facilities directly related to UNFPA's mandate. Support in relation to emergency assistance requires clearance by the Humanitarian and Fragile Context Branch and approval by the Deputy Executive Director (Management) on a case-by-case basis. Indirect support for facilities, such as construction of roads, conference rooms etc. does not qualify for UNFPA funding. Support will only be provided for labour and materials to (i) build new structures, which are low-cost and on small-scale; and (ii) expand or renovate existing facilities. The land has to be donated by the government and no funds for purchase of land will be allocated. In no case shall the maximum support to construction/renovation exceed five per cent of the total country programme resources (both regular and other) or the accumulative amount of USD one million, whichever is less.

For more information on support to construction/renovation and the applicable procedures, please refer to the [Policy and Procedures for Regular Procurement](#).

**Annex IV: Working with United Nations Organizations**



**Step 1:** When another UN organizing is an implementing partner for UNFPA, the respective UNFPA department signs a UN Agency to Agency Contribution Agreement with the other United Nations Organization.

**Step 2:** The department creates a workplan in GPS under the relevant United Nations Agency’s IP code (PUXXXX) The GPS workplan is based on the budget in the agreement and/or can be added as an annex to the agreement as the budget. Neither UNFPA nor the United Nations organization needs to sign the workplan snapshot. The signed UN to UN Agency Contribution Agreement must be uploaded to GPS along with the snapshot.

**Step 3:** The department requests Finance Branch to make the payment by sending the signed agreement, along with the COA, which includes the IA code of the recipient agency<sup>76</sup>, to Finance Branch through the [Global Service Desk](#) using the following category: Finance and Budget > Financial Operations > Other Financial Operations>Expenditures.

**Step 4:** Finance Branch issues the payment and charges it to the OFA account (on 16010).

**Step 5:** Per the timetable established in the agreement, (usually year-end) the United Nations entity uses its own financial reporting forms to submit the financial statement records to the respective department (budget holder). At least one report for the calendar year is due no later than 31 January of the following year, e.g., 31 December 2020 Financial Statements would be due by 31 January 2021.

**Step 6:** UNFPA Budget holder accepts/ endorses the financial report and sends it to Finance Branch with expenditure accounts to be charged. Finance Branch will then record the expenditures and liquidate the OFA for the same amount.

<sup>76</sup> In an effort to avoid duplicate IA codes, requesting department should check PIMS before creating a new code.