
**Working with the European Union
Contribution Agreement & ECHO-IMDA Co-
Delegation Agreement
Operational Guidelines for Joint Programmes
and Multi-donor Trust Funds
using Pass-Through Modalities**

Fiduciary Management Oversight Group
September 2020

Contents

Introduction	2
WHAT YOU SHOULD KNOW WHEN PREPARING A PROPOSAL USING THE PASS-THROUGH FUNDING APPROACH FOR THE EU.....	3
1.1 DESIGNING COOPERATION WITH THE EU.....	3
1.1.1 SUMMARY OF THE UNITED NATIONS PROGRAMMING PROCESS FOR DEVELOPMENT PROGRAMMES	3
1.2 EU PROGRAMMING PROCESS	4
1.3 DESIGNING THE “DESCRIPTION OF THE ACTION”, “BUDGET FOR THE ACTION”, “COMMUNICATION & VISIBILITY PLAN”	4
1.3.1 DESCRIPTION OF THE ACTION	4
1.3.2 DESIGN OF THE BUDGET FOR THE ACTION	7
1.3.3 DESIGN OF THE COMMUNICATION & VISIBILITY PLAN	8
WHAT ELSE TO CONSIDER?	9
1.4 THE SCOPE OF THE ACTION.....	9
1.5 EU-UN Agreement - Composition	10
1.6 SUBMITTING THE PROJECT PROPOSAL TO THE EU FOR FUNDING.....	11
1.6.1 SIGNATURE OF THE AGREEMENTS	12
1.6.2 EU AGREEMENT: THE SPECIAL CONDITIONS	12
1.6.3 SIGNING THE UNSDG MEMORANDUM OF UNDERSTANDING AND ITS ADDENDUM	12
1.7 CHANGE MANAGEMENT	13
1.7.1 REVISION OF THE ACTION: BUDGET	13
1.7.2 AMENDMENT TO THE SPECIAL CONDITIONS	14
1.7.3 REVISION OF THE ACTION: COMMUNICATION AND VISIBILITY PLAN.....	14
1.8 REPORTING.....	14
1.8.1 NARRATIVE REPORTING.....	15
1.8.2 FINANCIAL REPORTING	16
1.9 OTHER FINANCIAL MATTERS.....	18
1.9.1 PRE-FINANCING.....	18
1.9.2 Multi-donor Actions.....	18
1.9.3 EU as the sole donor	18
1.9.4 EXCHANGE RATE GAINS AND LOSSES	19
1.10 VERIFICATION	20
ANNEX A – EU Terminology used in EU “Action Documents”	22

Annex B – MOU Addendum for European Union Contributions to MDTFs and Joint Programmes.....	24
--	----

Introduction

This Guidance Note on working with the European Union (EU) provides direction on using the (Multi-partner) EU Contribution Agreement template and the DG ECHO-IMDA template which are the 2 main legal instruments used when EU finance is entrusted to United Nations organizations for implementation.

The *Financial and Administrative Framework Agreement*¹ (FAFA) between the United Nations and the European Commission (EC) is the overarching agreement laying down the rules governing EU-UN cooperation, including on funding relating to pass-through arrangements discussed within these guidelines. EU contracts bring a series of specific requirements in relation to the management of United Nations Joint Programmes (JP) and Multi-Partner Trust Funds (MPTFs), and related pass-through modalities. These contractual obligations differ from standard practices among other donors and hence need to be taken into consideration by United Nations organizations participating in the pass-through modality, henceforth referred to as PUNOs.

The following guidelines should not be read in isolation; users should also familiarize themselves with the FAFA and the United Nations Sustainable Development Group (UNSDG) pass-through arrangements by consulting the reference documents listed in Annex B. These guidelines identify issues that require specific attention. They are presented in the order they may arise during a project/programme life cycle, and clarify how these issues should be handled by all UNSDG organizations involved in the JP or MPTF. When consulting them for the first time, it is recommended to read the guidelines in their entirety in order to have a good understanding of – and be able to anticipate – all issues related to pass-through arrangements (co-)funded by the EU.

Ensuring consistency in the UNSDG approach to pass-through arrangements with the EU’s contractual requirements is an essential part of continuous efforts to harmonize working methods and strengthen coherence across the United Nations system. As such, all UNSDG organizations are required to follow these guidelines, which have been developed through an inclusive consultative process and approved by the UNSDG.

Given the EU’s strong emphasis on results, results-based management should be applied throughout the Action. Additionally, the EU has specific requirements for reporting. Frequent communication and updates by the JP convener/MPTF secretariat are highly encouraged to ensure that all partners are informed of progress, as well as any adjustments during implementation.

The ways EU pass-through contributions are handled will differ significantly depending on whether resources are pooled with those from other donors. Whenever applicable, the guidance distinguishes how pooling or non-pooling of resources affects the management of such contributions for both the Administrative Agent (AA) and PUNOs.

Given the added complexity of establishing, implementing and closing EU-funded pass-through JPs/MPTFs, compared to standard UNSDG procedures, the UNSDG approved thresholds (calculated

¹ [Link to UNSDG SharePoint Portal.](#)

on the basis of applying standard UNSDG procedures) do not sufficiently address the risks. **When the EU is the sole donor to a pass-through arrangement, considering the additional effort required in administering an EU contribution it is recommended that the minimum thresholds² for accepting EU contributions be US\$2 million per PUNO per JP, and US\$10 million per year for MPTFs.**

WHAT YOU SHOULD KNOW WHEN PREPARING A PROPOSAL USING THE PASS-THROUGH FUNDING APPROACH FOR THE EU

This section explains how EU and UN programming processes interfere and complement one another. It aims to inform PUNOs so that they can meaningfully engage with EU colleagues and ensure that the EU internal programmatic documents are adequate for the pass-through arrangements³.

What is a pass-through arrangement?

A pass-through arrangement is when donor resources are co-mingled and held in trust by an appointed Administrative Agent (AA) to fund projects/programmatic allocations implemented primarily by PUNOs **who take full accountability for the funds received and use their own operating policies and procedures for implementation**. There are different types of pass-through arrangements and it is important to understand them, hence further guidance is provided below (section 1.3.1.3), right after the section clarifying the “design” of JP/MPTFs which is common for all scenarios.

1.1 DESIGNING COOPERATION WITH THE EU

For the EU to financially support a JP/MPTF, a quite complex internal programming process must take place. Ideally, this should be done in cooperation with the UN team on the ground so that alignment between EU and UN programmatic frameworks is present.

The following sections summarize these processes and draw attention to the key aspects:

1.1.1 SUMMARY OF THE UNITED NATIONS PROGRAMMING PROCESS⁴ FOR DEVELOPMENT PROGRAMMES⁵

The development of an EU-funded programme must be in the context of the United Nations’ established development programming procedures. A JP/MPTF can be established at the regional or global level, grounded by existing regional and global frameworks. The following paragraphs draw from UNSDG programming policy and guidance.

At the country level, the Common Country Analysis (CCA) and the UN Sustainable Development Cooperation Framework (short ‘Cooperation Framework’), or other strategic planning/programmatic instruments/frameworks, form the basis from which JPs/MPTFs should be derived. These must articulate, through a single programmatic framework, the theory of change, clear expected results

² It is highly recommended that these thresholds be observed so that the costs of administering EU funded JP/MPTFs do not exceed the direct costs charged, but the AA can be flexible in applying these thresholds.

³ See also Annex A.

⁴ Cooperation with the EU also takes place at regional and global levels, and existing UN frameworks, if any, would apply.

⁵ Humanitarian activities would follow the relevant programmatic framework as applicable for humanitarian activities.

and the United Nations value proposition and collective approach to achieving those results. They also include the funding framework and a joint resource mobilization strategy.

In this context, development and implementation of JPs/MPTF, refer to the [UNSDG Guidance Note on Joint Programme](#) which outlines the processes that should be followed at the country level.

1.2 EU PROGRAMMING PROCESS

The EU develops its programmatic (sometimes internal) documents⁶ often in parallel to the programmatic discussion with the UN team. These documents will draw from the “concept notes” and other documents PUNOs share with the EU and they need commensurate with what is commonly referred to as “EU country strategy papers” (country-specific or regional/global policy documents and information available on EU Delegations’ websites). PUNOs are encouraged to familiarize with these and to frequently exchange information with EU counterparts. Please note that on the EU side consultations might be held also with decision-takers in EU headquarters in Brussels.

Once the EU programmatic document is approved, it is legally binding to the EU and it will determine a number of elements important for the set-up of the JP/MPTF, such as the name(s) of entities entrusted with the implementation of EU funds, validity period for the funding, the managerial and other arrangements e.g. whether a pass-through arrangement is possible (Annex A provides some examples of language that should be in an EU “Action Document”).

1.3 DESIGNING THE “DESCRIPTION OF THE ACTION”, “BUDGET FOR THE ACTION”, “COMMUNICATION & VISIBILITY PLAN”

Often happening in parallel with the EU internal programming process, the PUNOs are requested to start drafting documents which will become part of the legally binding EU-UN Agreement. These documents include: the “Description of the Action”, the “Budget for the Action” and the “Communication & Visibility Plan” with each being specific to the JP/MPTF that the EU will support. Before embarking on these, take a look at the EU’s General Conditions⁷, the future Annex II to the EU-UN Agreement. The General Conditions set the standard requirements and obligations all EU-funded Actions must respect, thus they demonstrate what all ensuing monitoring, reporting and implementation arrangements should be informed of.

1.3.1 DESCRIPTION OF THE ACTION

The “Description of the Action” (DoA) is the document which will be the Annex I⁸ in the EU-UN agreement (see section 1.5 on the composition of the EU-UN Agreement). There is no specific template for the DoA. It defines, in narrative terms, what the PUNOs undertake to deliver and what the EU commits to support financially. It’s legally binding.

It should represent a joint vision for the United Nations’ delivery offer that is fully aligned with national objectives and EU programmatic frameworks (existing or being developed in parallel when negotiating the EU-UN Action). The structure and level of details of the DoA will need to be followed for all future narrative (progress and final) reports to be submitted to the EU.

⁶ Referred to as “Action Documents”, “Financing Decisions”, or “Annual Action Plans” depending on their internal procedures.

⁷ Each UN Organisation has dedicated “EU focal points” who will provide the latest applicable document.

⁸ The ECHO-IMDA, the “e-Single Form”, which is a standard form generated through the ECHO’s online platform APPEL, contains the description of the “Action”.

In light of the above, the DoA should derive from the standard UNSDG documents (Joint Programme Document template and/or standard MPTF Terms of Reference)⁹ and include, among others, the following elements: (i) a description of the current context and rationale for the JP¹⁰/MPTF, (ii) the relevance of the JP/MPTF in response to the CCA and other analytical products, (iii) the situation of the JP within the Cooperation Framework - and its theory of change - as the primary planning and implementation instrument for UN activities at the country level, (iv) the incorporation of the [Programme Principles of the Cooperation Framework](#)¹¹ (namely human rights, 'leaving no one behind', gender equality and women's empowerment, sustainability, resilience and accountability); (v) the scope/theory of change underlying assumptions; (vi) the strategy employed for achieving the identified objectives, including pro-active risk analysis; (viii) management arrangements (including "project office" costs – see requirements set out in Article 18.2 of the General Conditions for the Contribution Agreements), and information about monitoring, evaluation, communication/visibility and reporting arrangements¹².

The EU will require a workplan, e.g., a Gantt chart, or a table/list presenting deliverables/milestones versus a timeline, covering at least the first 12 months of the implementation period.

1.3.1.1 MONITORING OF THE ACTION

The standard UNSDG document (JP Document template and/or standard MPTF Terms of Reference) requires that a monitoring, evaluation and learning plan guided by the JD/MPTF results matrix is developed. The EU agreements¹³ also specify that funding proposals submitted to the EU outline the proposed monitoring and evaluation plan for the Action using either a logical framework or other results/resources monitoring frameworks the PUNO would standardly apply. Understandably, these EU and UN monitoring schemes should commensurate.

The results/performance monitoring plan should be **specific, measurable, attainable, realistic and time-bound**. It should build on the approaches and strategies that will be undertaken through the implementation period of the EU-UN Agreement and other stakeholders, as relevant. It needs to show how progress and results will be tracked and measured, the timing of activation, how risks will be monitored and managed, and challenges that may impact the Action be addressed. To reduce transaction costs, the monitoring and evaluation activities under the JP/MPTF should follow the monitoring, evaluation and learning plan procedures described in the Cooperation Framework or equivalent programme instruments. The EU may request their indicators be used. It is important to align the Action's monitoring scheme with those which may have previously been agreed in the JP/MPTF. These

⁹ <http://mptf.undp.org/document/templates>.

¹⁰ In the case of JPs, the planned activities that are foreseen to be implemented with a clear responsibility of implementation per PUNO should be mentioned as much as possible

[Refer to the Companion Package Companion Piece on Guiding Principles.](#)

¹² The EU reporting requirements are also set out in the General Conditions (Art. 3) and complemented – for the alignment with UN pass-through practices/timelines by the special conditions SC, Art. 7.1.x . It is important that the programmatic document aligns with these standard reporting dates.

¹³ Art. 10 General Conditions for the Contribution Agreement, Art. 13 General Conditions for ECHO-IMDA Agreements.

elements will be formally part of the DoA and will need to be reported upon (more on reporting requirements below).

The EU should be informed of when monitoring/learning or evaluation exercises take place and invited to join them¹⁴.

1.3.1.2 GOVERNANCE MECHANISM

In establishing the governance mechanism and other implementation arrangements for the Action, synergies with existing coordination mechanisms should be leveraged (for example, national steering committees, results group, etc.) and detailed in the description of the governance and implementation arrangements in the DoA. While the UNSDG Standard Administrative Arrangement contains clauses related to the role of the Steering Committee (which includes all PUNO in the management of the JP or MPTF, the Special Conditions of the Contribution Agreement include only a brief reference to governance/coordination arrangements. A clear description of a governance mechanism that builds on existing coordination arrangements should be included in the DoA to be integrated into the agreement with the EU. For an MPTF, the fund's ToRs should be included, and, for a JP, all relevant details from the joint programme document's section on management should be recalled in the DoA.

1.3.1.3 Types of pass-through arrangements: JPs compared to MPTFs

A pass-through arrangement is one in which a PUNO is appointed by other PUNOs participating in that JP/MPTF to act as an "Administrative Agent" ("AA") which means to be the administrative 'interface' with donors (see the UNSDG *Guidance Note on Joint Programmes*, and *Guidance on Establishing, Managing and Closing Multi-Donor Trust Funds*).

The key difference between a JP and an MPTF is that allocation decisions are pre-determined in a JP (in other words, each PUNO's activities/deliverables are known and funding allocations are assigned). In MPTFs, allocations are determined as programme proposals which are approved by a Steering Committee, while implementation is ongoing.

1.3.1.4 Role of the AA in pass-through arrangements

As with all pass-through arrangements, the AA is the key interlocutor with donors on behalf of the PUNOs. It can sign Agreements with the EU on behalf of the other PUNOs, it will transfer EU funds to PUNOs, consolidate reports from the PUNOs and submit those reports to the EU, serve as the main point of contact during EU verification missions, etc. The AA's involvement is key in developing the JP Document (or MPTF ToRs), as well as components of the Agreement with the EU (Special Conditions, Description of the Action, Budget for the Action¹⁵, Communication & visibility Plan).

How the JP/MPTF is designed to accommodate the EU contribution depends on factors such as the EU's proportion of funding (e.g. is the EU the majority funding partner, the first contributor, etc.). Generally, when the JP/MPTF already exists and/or is funded by other partners, the EU is more likely to accept standing arrangements and reporting cycles/formats. Thus, when the EU is to contribute to a pass-through JP or MPTF, it is important to contact the AA early in the process.

¹⁴ Art. 10 General Conditions for the Contribution Agreement, Art. 13 General Conditions for ECHO-IMDA Agreements.

¹⁰ More on the composition of the EU Agreements in section 1.5.

1.3.2 DESIGN OF THE BUDGET FOR THE ACTION

1.3.2.1 BUDGET CATEGORIES

The Budget for the Action (BfA) is the document which will form Annex III of the EU-UN Agreement¹⁶. It's legally binding. The budget should clearly reflect the resources needed to achieve the envisioned activities, in other words the DoA and Annex III should complement each other and be consistent. It must be presented either in the standard UNSDG budget categories or by outcome for MPTFs. It will be based on the financial part of the project proposal, and will determine the structure and level of details for future financial reports submitted to the EU (see section 1.8.2 below). The structure of the budget also determines the flexibility PUNOs/fund managers have for accommodating changes whilst the implementation is ongoing (important for monitoring and change management purpose see section 1.7.1 on change to budget).

1.3.2.2 CURRENCY

Standard UNSDG budgeting for a JP/MPTF is in US dollars. EU rules allow for the BfA – Annex III to be presented in US dollars, but the cap of the EU contribution will always be determined in euros (see also section 1.9.4 on currency exchange). If multiple donors contribute to the JP/MPTF, or if the EC has agreed to 100 per cent pre-financing, which should be aimed at during the negotiations, then the budget in the EU contract should be in dollars. If the EU is the sole donor and has not agreed to 100 per cent pre-financing, then the currency of the budget will be decided by the AA. If the currency of the agreement is in euros, a separate euro budget table will be prepared by the AA by translating the consolidated dollar budget into euros.

The EU may request the PUNOs to provide further details on the budget to understand how it is built and the types of costs associated with the main headings of Annex 3. This information is important for EU counterparts to assess the eligibility of costs, both ex ante and ex post. If requested, explanatory notes can be provided to clarify areas of potential misunderstanding to avoid ineligible expenditures. This additional information should not form part of (i.e. be detailed in) the BfA - Annex III, as this would have serious consequences for the ability of the AA and the PUNOs to meet EU reporting requirements. It would put at risk the flexibility to switch actual spending between cost types within the same main budget heading.

In line with the EU requirements, each PUNO will ensure that sufficient information is provided in the DoA/BfA to demonstrate the eligibility of the anticipated costs. The management structure and tasks, and the composition of the "project office" (function and location of staff/personnel, plus all general operating expenses needed for the implementation of the Action) should be described in sufficient detail, in the DoA, to avoid subsequent discussion on their eligibility. PUNOs also jointly ensure that they provide the same level of information, both in line with the JP and with their respective internal systems and standards for reporting.

1.3.2.3 ADMINISTRATIVE AGENT FEE

The costs of the services performed by the AA may only be charged as a direct cost under EU-UN Agreements. The amount should not exceed the equivalent of the UNSDG agreed fee (1 per cent).

Costs may be included in either budget category 1 (staff and other personnel) or budget category 7 (general operating and other direct costs). The AA may determine the most appropriate systems to estimate, obligate and expend its costs as well as ensure verification of underlying documents defining the costs charged (see the section on verification for more information). For example, provisions for personnel costs may be based on the percentage of time staff spent managing the portfolio in relation to the annual pro-forma salary rate (% time * salary = eligible cost). For the cost to be considered

¹⁶ In non-ECHO Agreements. For ECHO, budget is integrated into the e-Single Form.

eligible as a direct cost, it must comply with the eligibility criteria set out in Article 18.1¹⁷ on General Conditions, Annex II, and Article 7 of the Special Conditions of the Contribution Agreement. These are cumulative criteria; if one condition is not met, the cost would be disqualified from eligible direct costs.

When the EU is the sole donor, the AA costs will not appear separately in the financial report, but will be fully integrated into the direct cost according to the approved budget. In a multi-donor Action, AA costs related to the EU contribution will be integrated in the overall direct costs of the Action, while the standard 1 per cent fee charged on contributions from other donors will be reported as a separate fee outside the amount available for programming.

1.3.2.4 OTHER DIRECT COSTS NECESSARY FOR PROPER MANAGEMENT OF THE ACTION

As explained in Section 1.3.1.1 on monitoring the Action, providing quality assurance and monitoring of EU-funded JP/MPTFs generates extra costs that need to be integrated in the BfA – Annex III to comply with EU requirements. As long as they meet the eligibility criteria, they must be reflected as direct costs associated with the roles and responsibilities of the MPTF Secretariat or the Convening Agency in a JP. These costs should not be confused with the costs of performing the standard AA function. In case the Convening Agency/Secretariat is a different agency from the AA, the organization shall be entitled to recover direct costs related to its convening role, as per the *UNDG Guidance Note on Joint Programmes*. These costs should be included in the BfA – Annex III and satisfy the EU's eligibility criteria for direct costs set in the General Conditions.

1.3.2.5 INDIRECT ELIGIBLE COSTS

As set out in the FAFA in Article 4.1, each PUNO will recover indirect costs at the established rate not exceeding 7 percent of the value of the eligible direct costs it incurs. This rate is not negotiable between PUNOs nor with the EU, unless otherwise agreed (e.g. the World Food Programme charges 6.5 per cent).

1.3.3 DESIGN OF THE COMMUNICATION & VISIBILITY PLAN

A “Communication and Visibility Plan” needs to be developed and will become part of the EU – UN Agreement. Its purpose is to describe how PUNOs will communicate the positive results of the partnership, raise awareness of the reasons for and impact of the United Nations – European Union partnership, and recognize EU support for the Action. This is a contractual obligation and a real or perceived non-compliance may lead to a reduction of the EU's contribution. All partners in the Action should respect the visibility requirements and support its implementation. An indicative cost allocation can be included in the plan¹⁸. Progress and final reports will report against the communications and visibility plan.

When designing the Communication and Visibility Plan, please consult the following: FAFA Art. 11 and the applicable General Conditions (especially Art. 8¹⁹) set out the formal requirements. There are also the *Joint Visibility Guidelines for EC UN Actions in the Field* and the *Joint EC-UN Visibility Action Plan* that present what the EC and UN have jointly agreed upon.

You may also come across other EU guidance on the matter. Whilst not mandatory or informed of UN specificities, EU's tools/manuals may prove helpful as they contain various examples.

¹⁷ Article 19 for ECHO.

¹⁸ For projects funded by DG-ECHO, as to comply with the obligation of standard visibility PUNO (or the JP/MPTF collectively) can charge to the DG-ECHO funded project up to 0.5% of the direct eligible costs, with a maximum of 8,000 € per project. More expenditures may be claimed only in case of additional visibility activities were approved by DG-ECHO.

¹⁹ Article 10 for ECHO.

It is highly recommended to identify an inter-agency focal point on communication and visibility for the joint programme/MPTF overall. Furthermore, each organization should identify its own focal point to work on communication and visibility. Each organization should work with the inter-agency focal point. This work may be budgeted as a direct cost.

WHAT ELSE TO CONSIDER?

1.4 THE SCOPE OF THE ACTION

The scope of the Action should be carefully considered because the PUNOs will be responsible to implement and report on the DoA, BfA, and Communication and Visibility Plan²⁰, as set out in the EU-UN Agreement, and regardless of the overall EU contribution as a share of the total budget. Three different scenarios can be considered.

Scenario 1: EU as the sole donor. When the EU is the sole donor to a JP or MPTF, meaning there are only EU resources funding the Action, the DoA will represent activities, outputs and associated costs delivered with the EU contribution only. This is what is referred to as a **“100 per cent EU-funded Action”**. In such a case, several additional EU-specific requirements apply:

- All costs incurred need to meet the EU eligibility criteria,
- All activities need to be concluded within the agreed implementation period set in the EU Agreement, and
- There are additional elements to monitor and report on such as the need to publish which can be burdensome (see section 1.8.1.1 on assets and publication of grants & procurement awards below). Therefore, 100 percent EU-financed projects are not the preferred setup/contracting modality.

In other words, PUNOs must be informed of these specificities to ensure the design and implementation arrangements are informed of these additional EU-specific requirements that would apply.

Scenario 2: The EU contributes to a JP/MPTF funded by other donors (multi-donor Actions)

Scenario 2a: A multi-donor Action without earmarking with at least two donors. To avoid additional administrative requirements, **whenever possible, the JP/MPTF should be funded by at least two donors, including the EU**, with pass-through funding for the same or an overlapping timeframe. In such cases, the Action can be framed as “multi-donor action without earmarking” which in the EU’s terminology implies that funds are pooled and there is no earmarking of sources of funds to specific activities or budget items.²¹

²⁰ respectively: Annexes 1, 3 & 6 of the EU-UN Multi-Party Contribution Agreement.

²¹Please note that when working with the EU, “parallel co-financing” is not an advisable option. That concept exists in the EU’s terminology, but the Contribution Agreement does not properly cater to it. If the Action, per its , includes earmarking/parallel financing for at least one donor, the EU is likely to earmark its contribution to items they choose. The United Nations would still be required to report on (in narrative/substantial and financial terms) the entire Action even if the EU is financing only a specific part of it. There are some other provisions of the Contribution Agreement (e.g., visibility, verification, treatment of assets) that make it additionally difficult

Scenario 2b: A multi-donor Action without earmarking funded by the EU and PUNO's resources. When there are no donors other than the EU, it is also possible to frame a JP/MPTF as a **multi-donor Action without earmarking by including resources provided directly by (at least) one of the PUNOs** (or as part of the budget contributed by another donor directly to the PUNO yet reconcilable with the EU's objectives and timeframe). These resources would then have to be reported by the PUNO to the AA separately and in addition to the report done on the amount of EU finance provided by the AA. In such a case, the "Annex III - Budget for the Action" will include all resources funding what is considered "the Action".

In multi-donor Actions where the EU contribution is not earmarked, the "notional approach" applies (see Section 1.8.2 on financial reports).

1.5 EU-UN Agreement - Composition

The EU-UN Agreement defines what constitutes the Action i.e. the undertaking that the EU agrees to (co-)fund and how it should be implemented. Any major/substantial change to the aspects set out in the EU-UN Agreement must be set out in writing (please refer to Sections 1.7 on monitoring and amendments).

Please note: EU agreements have a predetermined composition. Below please find an explanation of the elements which are relevant for the UN (may differ for other organizations).

The EU-UN (Multi-Partner) Contribution Agreement (for development/non-humanitarian finance) is composed of:

Special Conditions and the following seven annexes forming an integral part of the agreement a:

Annex I: Description of the Action (DoA)

Annex II: General Conditions Applicable to European Union Contribution Agreements with International Organizations

Annex 2aII: Provisions Applicable only to Multi-Partner Contribution Agreements

(Annex 2bII: Provisions Applicable to direct awards of grants & calls for proposals – exceptional)

Annex III: Budget for the Action (BfA)

Annex IV: Financial Identification Form

Annex V: Standard Request for Payment

Annex VI: Communication and Visibility Plan

Annex VII: Management Declaration (when applicable)

For ECHO-IMDA Co-Delegation (i.e. Multi-Party) Agreements:

Special Conditions and the following annexes forming an integral part of the agreement:

Annex 1: e-Single Form (eSF) – budget integrated within.

Annex 2: ECHO-IMDA General Conditions

Management Declaration

to work under parallel funding schemes. Therefore, it is recommended to either reduce the scope of the *Description* of the Action to reflect only the activities/deliverables/costs that the EU would choose to fund (i.e., the 100 per cent EU-funded Action) or exclude any earmarking from a larger operation and work under a multi-donor Action.

In the event of a conflict between the provisions of the Special Conditions and any annex thereto, the provisions of the Special Conditions shall take precedence. In the event of a conflict between the provisions of Annex II and those of the other annexes, the provisions of Annex II shall take precedence.

Elements indicated in ***bold italics*** are context-specific and would be developed by the PUNOs participating in the JP/MPTFs. The Contribution Agreement template does not impose a specific format for the development of the Description of the Action, the Budget for the Action or the Communication and Visibility Plan. However, as these documents will impact on how monitoring, change management and reporting will be carried out, it is strongly recommended to develop these based on the standard UNSDG documents (JP document template and/or standard MPTF terms of reference [<http://mptf.undp.org/document/templates>]) and to review the earlier section which provide guidance on each.

Annex II (General Conditions) and Annex 2aII must be included for JPs and MPTFs, where more than two PUNOs collaborate to implement the Action in the form of a Multi-Partner Contribution Agreement. The Special Conditions are a “choose from” standard EU template and require AA and PUNO-specific information to be inserted there. Annexes IIIV, V, and VII are “standard” in the sense that they don’t require modification. The AA needs to check to ensure the EU has the right versions of the documents on record (e.g. Annex IV – bank account).

1.5.1.1 IMPLEMENTATION PERIOD

The implementation period for the Contribution Agreement is set out in Articles 2.2 and 2.3 of the Special Conditions. This period defines the timeline during which expenditure must be incurred (see Article 18 onf the General Conditions and Article 7 of the Special Conditions) and all deliverables attained. Final reports must be submitted to the EU within six months after the end of the implementation period (three for ECHO). Failure to do so provides a basis for the EU to consider terminating the agreement and recovering funds already provided. Ensuring the realistic design and monitoring of an Action as well as timely reporting in line with EU requirements is critical.

For a multi-donor Action, the DoA should be aligned to the overall duration and scope of JP/MPTF, even if the duration of the Agreement is shorter.

1.6 SUBMITTING THE PROJECT PROPOSAL TO THE EU FOR FUNDING

Prior to official submission to the EU, **all PUNOs and their relevant headquarters and EU focal points should clear the final drafts of the DoA, BfA and the Communication and Visibility Plan.** This step is critical as adjusting documents later in the process is problematic. At a minimum, **all PUNOs should endorse the contents of what will become Annexes III, VI & of the EU-UN Agreement, prior to initiating the EU internal review process** (i.e. sending the project proposal).

The timeline for developing, submitting, approving and transferring funds can be considerable (12 to 18 months in most cases) and should also be taken into consideration at the design stage of the Action to determine a realistic scope and time to achieve intended results. Based on the scope and timing determined, and on the type of funding available to the EU, the implementation period of the EU-UN Agreement within the overall MPTF or JP is defined. The sequencing of resources in the workplan and other donor contributions in a multi-donor Action, given their respective timing, scope or other restrictions, can then also be established.

1.6.1 SIGNATURE OF THE AGREEMENTS

As the EU-UN Agreement has significant implications for the AA as well as for the PUNOs (endorsing the programmatic and financial responsibilities as parties to the Agreement, all PUNOs are required to follow their individual headquarters' clearance processes applicable to EU funding, including to ensure compliance with the FAFA).

In addition, the MOU Addendum for EU contributions must be signed by the PUNOs and AA.

1.6.2 EU AGREEMENT: THE SPECIAL CONDITIONS

Once the content of the annexes to the EU-UN Agreement is approved, also the contribution-specific Special Conditions will need to be prepared. The AA will lead on that. Each PUNO will inform the AA of relevant information to be indicated in the template, notably: on the status of pillar assessments, arrangements on the management declaration, name of the contact person to cooperate with the European Anti-Fraud Office (OLAF) (Article 5.5 of the Special Conditions) and with the Early Detection and Exclusion System (Article 5.6 of the Special Conditions). In the Special Conditions, all the PUNOs will be stipulated as "Partners", while the AA is the "Organization". The AA will request to the EU and then share with the PUNOS the draft SC before being signed by the EC in order for all PUNOS to have the opportunity to revise it and share comments as needed before the document is finally approved and signed by the EU.

While EU policy allows the AA to sign on behalf of the PUNOs, it is preferable that all PUNOs co-sign the EU-UN Agreement²², endorsing the requirements set out therein". Each PUNO assumes full responsibility and accountability to the EU for the activities assigned to it in the DoA, BfA, and Communication and Visibility Plan.

The Convening Agency/Administrative Agent could create a virtual inter-agency working group, with focal points from each PUNO. Through the inter-agency working group the AA will, to collect relevant information from each PUNO and reflect it in the Special Conditions. In parallel, the AA can use the inter-agency working group to coordinate with the PUNOs to sign the MOU and the addendum for EU Contributions to MDTFs and Joint Programmes upon the signature of the Multi-Partner Contribution Agreement by the EU and the AA on behalf of PUNOs.

The MOU and its addendum are essential documents regardless of all PUNOS co-signing the Special Conditions.

1.6.3 SIGNING THE UNSDG MEMORANDUM OF UNDERSTANDING AND ITS ADDENDUM

The standard UNSDG procedures to establish a JP or a MPTF must be followed. The UNSDG standard MOU for pass-through arrangements needs to be signed by all PUNOs. Although this MOU is not part of the EU-UN Agreement, it remains relevant as it governs the relations between the PUNOs and the AA, and it covers several issues that are not addressed in the EU-UN Agreement.

As the EU-UN Agreement creates additional responsibilities, **to properly reflect the new roles and responsibilities of the parties, the PUNOs and the AA shall also sign the standard Addendum to the UNSDG MOU (Annex B)**

²² In the Multi-Partner Contribution Agreement template, **there is an option for the organization to sign the agreement on behalf of the other partners (in this case no signature from the partners is required)**. To choose this option, the Convening Agency/Administrative Agent coordinates so that all PUNO agree on this approach and the necessary information is correctly reflected in the Special Conditions.

When an EU contribution to a new JP or a new MPTF is expected, both the MOU and the Addendum should be signed at the same time. If the EU contribution was not envisaged from the outset, and materializes during implementation of the JP or MPTF-funded programmes, the Addendum can be signed at a later stage together with (or prior to) the EU-UN Agreement.

1.7 CHANGE MANAGEMENT

Monitoring of an EU-funded “Action” embraces a whole spectrum of matters (financial and programmatic). **Any anticipated change to what is defined in the EU-UN Agreement, including annexes thereto, must be reported promptly by the AA to the EU.** Article 11 of the General Conditions states that any amendment needs to be requested at least 30 days before it is expected to enter into force.

In some cases the AA needs to obtain prior authorization from the EU in writing (i.e. through an Addendum to the EU-UN Agreement) before changes can take place. For example, changes to the specific objective of the Action, its activities or means of implementation, location, target group or duration (considered elements of “the basic purpose of the Action”), and/or a budget reallocation²³ that would increase or decrease any budget heading’s total amount by more than 25 per cent of the amount set out in BfA - Annex 3 (originally or as modified by formal Addendum).

PUNOs are accountable for monitoring the implementation of the JP/MPTF, alerting the Steering Committee about any deviations, and seeking approval for revisions. The Convening Agency or Steering Committee/Secretariat shall be responsible for informing the AA of any deviations from the approved DoA/workplan, communication and visibility plan, budget, implementation timeline and/or elements of the “basic purpose of the Action”. The Convening Agency must inform, well in advance, the contacts listed in the annex to the MOU addendum if any revisions to the contract are envisaged. The AA is responsible for managing any required follow-up with the EU and for seeking the approval of required amendments to the Contribution Agreement before action can be taken by the PUNOs.

1.7.1 REVISION OF THE ACTION: BUDGET

Changes to the BfA set in Annex 3²⁴ that would exceed 25 per cent of budget headings in Annex 3 require EU’s prior approval via an Addendum to the EU-UN Agreement. Such changes must be presented to the EU at least one month before they are expected to take effect. The 25 per cent variation is calculated in terms of both the original value of the budget heading from which funds are taken and the original value of the budget heading where funds are to be added.

Changes which have not been approved in line with the amendment procedures may result in costs being declared ineligible.

Minor changes (i.e. those that do not affect the aforementioned aspects, and whose impact on the budget heading is limited to less than 25 per cent of the value of the lower of the headings affected) shall be also set out in writing and reported to the EU, via the AA, as soon as they occur²⁵.

It is important that each PUNO monitors the budget in BfA - Annex 3 and remain aware that any over-expenditure in a PUNO-specific budget with respect to the UNSDG categories may impact the overall budget in Annex III. Changes in delivery (expenditure reporting) may also impact the release of

²³ Applies to Contribution Agreements, not ECHO agreements.

²⁴ This does not apply to ECHO grants.

²⁵ Article 9 of the General Conditions of the Contribution Agreement.

subsequent installments and the EU's overall rating of the AA's organization, so it is important that the PUNOs exchange information on a frequent basis.

It's highly recommended that each organization frequently review its expenditures against the information prepared by its headquarters, especially prior to headquarters sending official financial information to the AA.

1.7.2 AMENDMENT TO THE SPECIAL CONDITIONS

Any change to the elements defined in the Special Conditions is considered "major", thus by default it requires an amendment request to be submitted to the EU at least 1 month prior to the change expected to take place. To ensure the request meets EU approval, prior consultations are recommended.

1.7.3 REVISION OF THE ACTION: COMMUNICATION AND VISIBILITY PLAN

The Communication and Visibility plan in Annex VI may be changed in agreement with the European Commission, without the need for a formal Addendum to the EU-UN Agreement.

1.8 REPORTING

Article 3 of the Contribution Agreement General Conditions establishes 12-month reporting periods for progress reports²⁶. Each interim report needs to be presented within 60 days from the end of the "reporting period", and a final report, covering the entire implementation period, within six months²⁷ after the end of implementation period set in the Special Conditions. These reporting timelines differ from those established under the UNSDG legal agreements, which establish calendar reporting periods and an extended time for the compilation of reports. Under a Contribution Agreement, there is a possibility to include in the Special Conditions a standard derogation from Article 3 of the General Conditions to allow reporting in line with the UNSDG guidance documents (Special Conditions Article 7.1.x).

Even with the inclusion of Article 7.1.x of the Special Conditions, there may be a need to submit reports outside the standard UNSDG reporting schedule. In accordance with Article 19²⁸ of the General Conditions, payments by the EU will be carried out after receipt and approval of progress reports and corresponding requests for payments.²⁹

Using the standard reporting schedule to release payments is highly encouraged as deviations require ad hoc reporting. The JP/MPTF team should discuss the timing of the reports with the EU, and manage expectations and the payment schedule to allow for implementation and reporting based on the standard UNSDG reporting schedule, which is noted in Article 7 of the Contribution Agreement. Article 3.9 of the General Conditions provides guidance on how to synchronize reporting dates.

The decision to submit an additional report and request payment will be taken by the Steering Committee. Upon such a decision, the PUNOs will provide all necessary information to the AA and Secretariat/Convening Agency for consolidation of the financial and narrative report, and onward submission to the EU by the AA.

²⁶ Different timeframes apply to ECHO.

²⁷ ECHO has a three-month period for reporting. Check the Special Conditions where exceptions or additionalities would be defined.

²⁸ For ECHO, it is Article 20.

²⁹ This rule does not apply to ECHO, which provides 80 per cent pre-financing at the beginning and the remaining balance upon endorsement of the final reports.

The final narrative and financial reports must be submitted by the PUNOs to the AA and the secretariat/convening agency within four months of the completion of activities. With support from the secretariat/convening agency, the AA shall consolidate the information and submit the final report no later than six months after the end of the implementation period, together with the request for payment of the final instalment, if applicable.

In addition to the preliminary information provided to the AA for the timely submission of the final report the EU, **the PUNOs shall provide the AA with a certified final financial statement in line with Section IV, Article 1(b) of the UNSDG MOU.**

1.8.1 NARRATIVE REPORTING

The narrative report, both in a multi-donor Action and a 100 per cent EU-funded Action, shall follow the structure as well as the same level of detail as in Annex 1, the DoA. It should include the minimum requirements spelled out in the General Conditions (Article 3). To ensure that reporting is at the same structure and level of detail of the DoA, the Convening Agency (or the AA in case the AA is also the convening agency) could provide a template to PUNOs so that it will be easier for the convening agency (or the AA) to consolidate the report. In particular, the report must provide an explanation of achievements and results measured in accordance with the performance indicators included in the DoA. Meeting the EU reporting requirements/expectations is of utmost importance because, ultimately, the success of a JP or MPTF will be assessed based on the reports, which will be screened through the EU “compliance lens”.

The same logic will be followed for the report of the Communication and Visibility Plan, which should also include activities carried out and results achieved. It’s important to include (in annexes) all materials produced to demonstrate visibility.

As stipulated in the UNSDG MOU, it is the responsibility of the PUNOs to meet these minimum requirements in their reports. To ensure consistency in the consolidated report submitted to the EU, the relevant coordinating unit will check that all PUNOs’ reports contain the minimum requirements.

1.8.1.1 REPORTING ON ASSETS

In a 100 per cent EU-funded model, and unless otherwise specified in the EU-UN Agreement, the equipment, vehicles and supplies paid for by EU funding shall be transferred to local authorities or local partners of the PUNO or to the final beneficiaries of the “Action”, at the time of submitting the final report to the EU at the latest. The EU shall be informed of the end use of the assets in the final report, and documentation proving the transfer must be maintained for verification (see section on verifications below).

For multi-donor Actions, assets may be transferred to local authorities, partners or final beneficiaries of the Action at the conclusion of the JP/MPTF, when the overall programme has a duration that exceeds the duration of the agreement with the EU.

The AA will consolidate all required information, but the PUNOs must provide information to the AA on assets, and must retain the certificates of donation for the period required by the EU-UN Agreement (five years following the financial closure of the Action). The AA has no responsibility to monitor the use and/or transfer of assets, however. The management and verification of assets is the responsibility of the individual PUNOs and should be performed in accordance with their respective regulations and rules, and with due regard to the relevant General Conditions. In case a PUNO decides to derogate with respect to Article 9.3 of the General Conditions for the transfer of assets, the PUNO

should prepare a justified written request with an inventory listing following Article 9.5 of the General Conditions, and submit it to the AA together with the submission of the final report.

1.8.1.2 REPORTING & EX POST PUBLICATION REQUIREMENTS FOR EU-FUNDED ACTIONS

Article 21 of the Contribution Agreement's General Conditions establishes ex post publication requirements. For multi-donor Actions, PUNO's rules on publication apply. However, 100 per cent EU-funded contracts, information on all procurement/goods/services contracts above 15,000 euros, and all grants contracts financed by the EU irrespective of the amount need to be published on an Internet site. In those cases, each PUNO will need to publish this information and send it to the AA for report compilation purposes.

1.8.2 FINANCIAL REPORTING

1.8.2.1 FORMAT AND CURRENCY

The structure of the financial report should be based on that of the BfA – Annex 3. Correspondingly, the level of detail in the financial report should match, which means that expenses must be broken down by harmonized expense categories (for JP) or by pillars/components (for MPTFs).

Each PUNOs will submit to the AA for consolidation its financial report in the currency in which it received the funds from the AA. The consolidated report will then (where relevant) be converted into euros (where the "currency of the Agreement" is euros) by the AA prior to submission to the EU.

1.8.2.2 EXPENSES VS. COMMITMENTS

The financial reports will need to present expenditures using the same lines as set out in the BfA – Annex 3. While the figures reported may include both expenses (as per IPSAS) and commitments (unliquidated obligations, amounts for which there is a legally binding agreement between a PUNO or its partner and a third party), the report needs to specify what part of the expenditure reported constitutes "expense" and what part "commitment".

To qualify for the next pre-financing installment, it is necessary for the PUNOs implementing the JP/MPTFO to have collectively incurred and/or legally committed at least 70 per cent of the amount of the immediately preceding installment (and 100 per cent of any earlier installments). If the 70 per cent threshold was not reached during the standard 12-month reporting period, PUNOs may be required to submit additional reports to trigger replenishment. **Based on the information received from the PUNOs, the AA will include the additional information on commitments in the report submitted to the EU as this is not a standard requirement for other donors.**

The final financial report, in case the EU is the only donor, should not include any commitments but only the actual expenses. If unliquidated obligations remain when the report is due, these may be paid afterwards, but a list specifying the relevant positions, together with an estimated date of payment, should be provided to the EU along with the report. Multi-donor Actions can contain a combination of both expenses and commitments, and how much each category represents, within the totality of the expenditure reported, should be specified. For determining the final amount of the EU contribution, the total amount of actual expenses incurred during the implementation period will be looked at (see Section 1.8.2.3 on "priority of consumption" and "notional approach"). An exception is only made for costs relating to final reports, including expenditure verification, audit and final evaluation of the Action, which may be incurred after the end of the implementation period of the Action. Final financial reports for the EU do not need to be certified.³⁰

³⁰ ECHO reports are certified.

1.8.2.3 ELIGIBLE COSTS

The eligibility criteria for costs are specified in the General Conditions of each EU-UN Agreement³¹. For multi-donor Actions, costs that are not considered eligible by the EU can still be reported. Provided that the total amount of ineligible costs does not exceed the amount of contributions received from all other donors, the EU will apply the “notional approach” and consider that its contribution was fully spent for only eligible expenses while other funds are assumed to have been used to cover any ineligible expenses.

For 100 per cent EU-funded Actions, only eligible direct costs will be approved by the EU and should be included in the financial report. The notional approach does not apply when the EU is the sole donor. **It is imperative that no ineligible costs are incurred or reported.**

In multi-donor Actions where agencies contribute non-pooled finance on top of the EU’s funds, PUNOs will provide financial reports on that portion to the AA, using the same budget categories as in the BfA (e.g. UNSDG budget categories or outcome level). The AA will then consolidate the EU and non-EU financed financial information, and submit a consolidated financial report to the EU. Such an arrangement creates additional challenges and workload, however sometimes it is necessary. PUNOs and the AA should carefully review its suitability before the EU-UN Agreement is signed.

Whenever an Action is framed as “a multi-donor Action” and the EU contribution is not earmarked³² (as determined in Article 1.2 of the Special Conditions) the so-called “**notional approach**” applies. In such cases, the EU considers its eligibility requirements for costs met as long as the amount of funding from other donors is greater or at least equal to the amount the EU considers “ineligible” i.e. not having been used in accordance with the conditions laid down in the EU-UN agreement. For the EU, the legal basis of the notional approach is Article 155, paragraph 5 of the EU Financial Regulation, adopted in July 2018, and quoted below:

5. In multi-donor actions, where the Union contribution reimburses expenditure, the procedure set out in paragraph 4 shall consist in verifying that an amount corresponding to that paid by the Commission for the action concerned has been used by the person or entity in accordance with the conditions laid down in the relevant grant, contribution or financing agreement.

1.8.2.4 REPORTING THE AA DIRECT COST

The AA direct cost will be reported in line with the BfA – Annex 3 of the EU-UN Agreement. The direct cost charged to the EU will not appear as a separate cost category but will be charged under harmonized expense category 1 or 7. In the case of a multi-donor Action, the 1 per cent AA direct cost charged to other donor contribution(s) will still appear in the report and should be tolerated by the EU on the basis of the “notional approach”.

1.8.2.5 MANAGEMENT DECLARATION

Each organization is to comply with the arrangement it agreed with the EC regarding the submission of management declarations, and audit or control opinions. Accordingly, organizations are to submit either:

- a) An annual management declaration to EC headquarters for all agreement that the organization had under implementation the year before, and at least for a year, or
- b) A fund-specific management declaration with regard to MPTFs/JPs to the AA. In this specific case, PUNOs are to submit a single management declaration per MPTF rather than a separate declaration for each project funded by the same MPTF.

³¹ Art. 18 General Conditions for Contribution Agreements, Art. 19 General Conditions for ECHO-IMDA

³² This is also referred to as a “jointly co-financed Action” in the terminology used by the EU

The applicable arrangements should be specified in Special Conditions of the EU-UN Agreement.

1.9 OTHER FINANCIAL MATTERS

1.9.1 PRE-FINANCING

The Contribution Agreement sets out a payment schedule (installments) that consists of the amount that the EU provides in advance for the first payment, interim payment(s) and the final payment, if applicable. EU rules allow payments corresponding to 100 per cent³³ of the EU's share of a given annual budget.³⁴

While this is not new, having been agreed in 2014 between the EU and United Nations, **this option may occasionally be challenged by EU delegations. It should nevertheless be systematically sought when negotiating the EU-UN Agreement as per the signed operational conclusions of the October 2016 EC-UN FAFA Working Group meeting where this was mentioned in Point 3.** The amount of the final installment paid upon approval of the final report may nevertheless be equivalent to 5 per cent to 20 per cent of the EU's proportional share of the estimated cost of the last year's budget. This amount needs to be pre-financed by the PUNOs. UNSDG organizations have adopted internal risk management policies to address this whenever they enter into bilateral agreements with the EU. Yet different arrangements are required when handling the pre-financing portion of the contribution within the context of a pass-through arrangement, so that the burden of pre-financing is not carried by the AA but shared in an equitable way PUNOs.

1.9.2 Multi-donor Actions

For multi-donor Actions, the "priority of consumption of EU funds" concept applies, which should significantly reduce the need to pre-finance activities/related costs. Under this notion, it is assumed that during the implementation period of the EU-UN Agreement, the EU's funds are used first. Consequently, the EU's contribution amount is due in full provided that the amount of eligible (by the EU eligibility standards) costs incurred during the implementation period of the EU-UN Agreement is at least equal, in euro terms, to the amount of the EU's pledged contribution. This concept should facilitate the early financial closure of the EU-UN Agreement, upon which the EU would provide the final part of its contribution.

1.9.3 EU as the sole donor

When the EU is the sole donor and 100 per cent pre-financing is not forthcoming, PUNOs will need to share the burden and pre-finance activities pending receipt of the EU's final tranche.

For JPs, an indicative breakdown of the budget by PUNO is available from the beginning of the "Action". Each agency will need to accept pre-financing the agreed percentage of its share of the EU contribution (the percentage corresponding to the pre-financing percentage applied by the EU on the overall contribution). Upon receipt of the final decision from the Steering Committee on the allocations, the AA will deduct the agreed pre-financing amount from each allocation. Ultimately, the AA will transfer to the PUNOs the amounts reimbursed by the EU within three to five days after receipt of the final installment from the EU.

For MPTFs fully funded by the EU, the process described above is not applicable because the budget breakdown by PUNO would not be known until the final allocation decisions. In such an event, the burden to pre-finance activities corresponding to the EU's final payment amount would be entirely

³³ Not applicable to ECHO funding at this stage.

³⁴ Please refer to page 92 of the *EU Contribution Manual*.

carried by the PUNOs benefiting from the final round of allocations. Given the additional risks involved, the steering committee will need to disclose the pre-financing conditions and offer the PUNOs the opportunity to opt out of the final round of allocations.

1.9.4 EXCHANGE RATE GAINS AND LOSSES

When drafting the EU-UN Agreement, it is important that PUNOs agree on the currency of engagement. Attention needs to be paid to the EU's eligibility criteria, as currency exchange losses are not eligible and, therefore, non-recoverable from EU funds. In the Contribution Agreement, the "currency of the agreement", can either be euros or US dollars³⁵. Consequently, instalments will be received in the currency chosen and agreed to with the EU.

The AA should ensure that Annex 4 (the Financial Identification Form) of the Contribution Agreement matches the bank account and currency in which they would like to receive the contribution from the EU. The EU will still calculate the "maximum amount of the EU contribution" in euros, however. As a consequence, the risk of losses due to exchange rate fluctuations exists in all cases where the agreement currency is not euros, and where a final payment will follow only upon approval of the final report. 100 per cent pre-financing modality eliminates that risk and is possible under Contribution Agreements³⁶. This is what the AA will aim at negotiations of the Special Conditions with the EU (the total amount available to spend in dollars is known beforehand). Framing the Action as a multi-donor Action and subsequently applying the notional approach (see Section 1.8.2.3 above) also reduces risks linked to exchange rate fluctuations as losses can be covered from other funding sources.

The UNSDG MOU states: "The AA will not absorb gains or losses on currency exchanges that will increase or decrease the funds available for disbursements to PUNOs." To share the risk of exchange rate fluctuations, any exchange rate differences will be shared proportionally among the PUNOs. When the budget is in euros, an exchange rate gain or loss will be recorded in the fund for each EU instalment (including the final payment).

All gains will be held in the fund to cover any losses, until all EU installments have been received (including the final payment). If a net loss remains at the end of the fund, this will be shared among the PUNOs. Each will be requested to make a payment to the AA to cover the loss. If a net gain remains in the fund, this will be dealt with in line with the MOU. The gain/loss will be allocated among organizations proportionate to the total expenditures each agency has eligibly incurred under the fund. The AA should first apply any interest earned that applies to the fund to the net exchange loss prior to making a request for payment from the PUNOs. Where an organization participates only in the early years of a fund, it will still be required to make a payment, if requested, to cover any net exchange losses when the fund is being closed.

Exchange rate gains in a multi-donor Action will be added by the AA to the pool of funds available for allocation by the Steering Committee, and will be used for implementing the JP/MPTF.

A "contingency reserve" can be set up in the BfA-Annex 3 to cover fluctuations in the exchange rate and/or unforeseen needs. This contingency reserve (also called "contingencies" in the *EU Contribution Manual*) is an amount not exceeding 5 per cent of the direct eligible costs that may be included in the budget due to the specificity and high level of unpredictability of external actions. The reserve can be used only with the prior written authorization of the EU, upon a duly justified request.

³⁵ For ECHO-IMDA.....

³⁶ Not possible for ECHO, where 80% is the norm

The majority of United Nations organizations have adhered to the FAFA and thus have received and managed the EU's funds under bilateral agreements. That experience and specific policies related to the financial management of the EU contribution can offer a helpful basis for adjusting working schemes when the given organization manages the EU contribution under pass-through arrangements.

Budgeting and transfers in dollars	
Advantages	Disadvantages
<ul style="list-style-type: none"> • Creating a realistic budget agreement is easier. • Since no euro to dollar conversion is needed (except for the last transfer): <ul style="list-style-type: none"> ○ Programme budgets are in dollars; no adjustments are needed so forward planning is more stable. ○ Exchange rate risks are reduced on all disbursements from the EC and between the AA and PUNO. ○ Accounting for AA and PUNO transactions is simpler, since no currency conversions are required from dollars to euros. ○ Reporting for the AA and PUNOs and AAs will be easier (no need to convert dollar financial reports to euros, and no weighted averages to calculate in deciding which euro rate to use in a multi-tranche agreement). 	<ul style="list-style-type: none"> • The AA may need to maintain a memorandum account, outside of its accounting system, showing the euro-receivable amount. • The AA will need to confirm with the EC how much of the final agreement is expected to be in euros, and communicate to PUNOs if any adjustment is needed in the final dollar budget that they will need to pre-finance; there is a risk the PUNOs will have to absorb the loss in this final payment. • If an organization PUNO chooses to release the entire budget to its country offices prior to receiving disbursements from the AA, the PUNO risks overspending the budget if the amount received in dollars is less than what was originally budgeted.
Budgeting and transfers in euros	
Advantages	Disadvantages
<ul style="list-style-type: none"> • If a PUNOs releases the entire budget to its country offices upfront, they may be able to revise the budget when exchange rates change to help minimize over-expenditures. This means small changes in the rate can be adjusted quickly throughout the life of the agreement, rather than a one-time adjustment at the end. This does not help with forward planning of programme budgets, however. It assumes that every PUNO has this ability built into their systems. • All contributions, transfers and reporting are in the same currency as the agreement, so the final euro amount available will be more certain. 	<ul style="list-style-type: none"> • Accounting for AA and PUNO transactions is more complex since foreign currency conversions will be required from dollars to euros. • Some AAs may not have the ability or be otherwise restricted from maintaining a euro account within their accounting systems or making euro payments. • PUNOs may need to convert euro receipts to a dollar budget. • Reporting from PUNOs to the AA will be in euros and require conversion of dollar financial reports to euros, introducing reporting exchange risks. The AA may not have systems readily available to accept euro reports.

1.10 VERIFICATION

In line with the FAFA and as per the General Conditions of the contribution-specific agreements, the AA/PUNOs are required to allow desk reviews or on-the-spot-checks by the EU representatives (EC personnel, the European Court of Auditors, the European Anti-Fraud Office, or persons acting on their behalf).

Any initiative benefiting from EU funding can be subject to verification, during which an EU-appointed team would check, based on a limited sample of supporting documents, whether PUNOs (and implementing partners, as applicable) have respected the terms and conditions set out in the EU-UN Agreement, and if the United Nations organization's rules have been applied while doing so. The process and related aspects are set out in agreed terms of reference.

The AA would coordinate relations with the verification team ahead of its visit. The AA will be responsible for collecting and providing listings of transactions to the verification team. It is not the role of the AA to verify the transactions prior to passing the information on to the EU.

The AA will notify and consult agencies as soon as it is notified and, to the extent possible, will negotiate start dates with the verification team.

Each PUNO will need to ensure that disclosure of documentation is done in accordance with its own disclosure policy. Colleagues at the field level are encouraged to consult with each other as well as the "EU focal points" in their organizations, and develop a joint approach to ensure consistency in how the information is presented.

Following a verification mission, a report will be produced and shared with the UN (via the AA) for comments. PUNOs, are responsible for providing inputs for the consolidation of the response by the AA, copying the Convening Agency or Secretariat as appropriate. Once finalized, the final report will serve as a basis for a "contradictory procedure" with the EU (applicable in case there are disputed expenses identified by the verification mission). If the findings are confirmed and ineligible expenses have been incurred, such amounts will need to be reimbursed to the EU, unless the notional approach can be used to avoid a recovery. In the event that a refund to the EC is ultimately required, the PUNO that incurred the ineligible cost will transfer to the AA the amount corresponding to the recovery order. The AA will subsequently return the funds to the EU. In case the fund/joint programme account is closed at the time the recovery order is issued, the PUNO will return the funds directly to the EU.

- A. Examples of language that should be included in an EU Action document
- B. Addendum to the UNSDG MOU
- C. List of reference documents

ANNEX A – EU Terminology used in EU “Action Documents”

This annex provides examples of EU terminology used in the EU’s “Action Documents” – it is important to inform EU counterparts to ensure adequate references are used to enable the pass-through arrangements.

Implementation Modalities

The EU Action Document (AD) has a section where the “implementation modality” needs to be determined. For the pass-through arrangements, the AD must indicate “indirect modality” will be applied and it should specify the names of the UN Organisations (PUNOs) who will be involved in the implementation.

Example 1:

In the introductory section:

<p><i>7. Aid modality(ies) and implementation modality(ies)</i></p>	<p><i>Project modality Indirect management with United Nations Development Programme, World Health Organization, United Nations Children’s Fund, United Nations Population Fund, and United Nations Office on Drugs and Crime (UN Secretariat)</i></p>
---	--

.....
Section: 5.3 Implementation modalities

[...]

5.3.1 Indirect management with an international organization

This Action will be implemented in indirect management with the United Nations Development Programme (UNDP), the United Nations Office on Drugs and Crime (UNODC, part of the United Nations Secretariat), the World Health Organization (WHO), the United Nations Population Fund (UNFPA) and the United Nations Children’s Fund (UNICEF).

Example 2:

In the introductory section:

7. Aid modality(ies) and implementation modality(ies)

*Project modality
Indirect management with the United Nations Development Programme (UNDP) as a trustee of the Multi-Partner Trust Fund, and the United Nation Children’s Fund (UNICEF) and United Nations Office for Project Services (UNOPS) as co-delegates – partners*

Section: 5.3 Implementation modalities

[...]

Considering the risks and assumptions, as well the experience of other development partners already engaged in the sector, the overall and specific objectives and results of this Action will be achieved through entrusting the EU contribution under indirect management to the United Nations Development Programme (UNDP) as a trustee of the Multi-Partner Trust Fund, and

the United Nation Children's Fund (UNICEF) and United Nations Office for Project Services (UNOPS) as partners. UNICEF will be in the lead for implementation, overseeing the overall management of the contribution agreement, including the health and hygiene component, while UNOPS will support the implementation of the infrastructure component.

5.4.4

This Action will be implemented under indirect management with the United Nations Development Programme (UNDP) as a trustee of the Multi-Partner Trust Fund, and the United Nation Children's Fund (UNICEF) and United Nations Office for Project Services (UNOPS) as co-delegates – partners. This implementation entails all activities under Results 1 and 2, as well as the overall coordination and management for all components of the Action excluding audit. The entrusted entities would carry out the following budget-implementation tasks: launch calls for tenders; define eligibility, selection and award criteria; evaluate tenders and proposals; award grants and contracts; and act as a contracting authority concluding and managing contracts, carrying out payments, recovering moneys due and cancelling debts that cannot be recovered

Annex B – MOU Addendum³⁷ for European Union Contributions to MDTFs and Joint Programmes³⁸

WHEREAS, the **Participating UN Organizations** (hereinafter referred to collectively as the “Participating UN Organizations”), [the Convening Agent] and the Administrative Agent signed the Memorandum of Understanding (MOU), for the purpose of **[insert fund/joint programme name]** hereinafter referred to as the **[include name]**, starting on **[start date]** and ending on **[end date]**;

WHEREAS, the objective, purpose and key aspects pertaining to the European Union’s (EU) contribution to the **[insert fund/joint programme name]**, (the “Contribution”), are defined in the Multi-Partner Contribution Agreement/Indirect Management Delegation Agreement (for the European Commission Humanitarian Aid or ECHO) **[reference no. of the Multi-Partner Contribution Agreement/Indirect Management Delegation Agreement (for ECHO)]** with the European Commission (hereinafter referred to as the “Contribution Agreement”), a copy of which is attached as an Annex to this Addendum to the MOU;

WHEREAS, the Contribution Agreement, which is subject to the Financial and Administrative Framework Agreement between the European Community, represented by the Commission of the European Communities and the UN (“FAFA”), provides for certain EU requirements not otherwise required by other donors under the UNSDG Standard Administrative Arrangement, and in order to reflect the EU specific requirements related to the financial management of the EU Contribution to UN joint programming and pass-through arrangements, the MOU must be complemented with additional terms.

NOW, THEREFORE, the Administrative Agent, the Convening Agent and the Participating UN Organizations (hereinafter referred to collectively as the “Participants”) hereby agree to complement the provisions set out in the MOU with this Addendum with respect to the Contribution as follows:

Section I

General Provisions and Conditions

The Participants acknowledge and agree that all the terms and conditions set out in the Contribution Agreement comprising the Special Conditions and the following annexes, which form an integral part of the Contribution Agreement, shall apply to the MOU:

Annex I: Description of the Action

³⁷ This instrument is to be signed between the Administrative Agent, the Convening Agent and the Participating UN Organizations involved in the implementation of a multi-donor trust fund (including Delivering as One/One UN Funds) and/or joint programmes funded or co-funded by the EU.

This Addendum should be read together with the UNSDG Operationalization Guidelines for the EU PAGODA 2 Delegation Agreement

³⁸ This Addendum should be read together with the UNSDG Operationalization Guidelines for the EU PAGODA 2 Delegation Agreement

Annex II:	General Conditions (including Annex IIa)
Annex III:	Budget for the Action (BfA)
Annex VI:	Communication and Visibility Plan
Annex IV	Financial Identification Form
Annex V	Standard Request for Payment
Annex VII:	Management Declaration Template ³⁹

For ECHO agreements:

- Annex I: eSingle Form (eSF)
- Annex II: ECHO IMDA General Conditions
- Annex III: Budget for the Action (BfA)
- Annex VII: Management Declaration

Where there is a conflict between the MOU and the Contribution Agreement, the Contribution Agreement will prevail as further described herein.

All references to the “Action” herein refer to the Action, as the term is defined in the Contribution Agreement.

The Participating UN Organizations shall have full programmatic and financial accountability towards the EU with respect to the contributions received by them under the [insert name of fund/joint programme] to ensure implementation is carried out in accordance with the terms of the Contribution Agreement and the MOU, including the Addendum to the MOU.

Section II **Monitoring**

2.1 The Contribution Agreement implementation period, as identified in Articles 2.2 and 2.3 of the Special Conditions of the Contribution Agreement (the “Implementation Period”), defines the timeline during which expenditure needs to be incurred in order to be considered eligible.

2.2 The Participants shall ensure monitoring of the implementation of the Description of the Action (Annex I of the Contribution Agreement) (“the Description of the Action/eSF”), the BfA (Annex III of the Contribution Agreement) and the Communication and Visibility Plan (Annex VI of the Contribution Agreement for non-humanitarian/non-ECHO agreements). The Participating UN Organizations will map their own accounting categories against the categories used in the BfA (UNSDG harmonized budget categories or outcome level budget).

(For non-humanitarian, non-ECHO-funded actions): Participating UN Organizations shall monitor expenditures against these budget categories, and anticipated deviations exceeding 25 per cent of any budget category of the BfA shall be promptly reported to the Administrative Agent (and the /through) the Steering Committee.

³⁹ Does not apply to funds/joint programmes where all participating organizations provide management declarations per organization.

- 2.3 (For non-humanitarian – non ECHO funded actions) Participating UN Organizations will not make any expenditure over 25 per cent of a budget category of the BfA without prior approval of the EU and amendment to the Contribution Agreement as outlined in Article 2.5 below.
- 2.4 Each Participating UN Organization shall also advise the Administrative Agent, (and/through) the Steering Committee, in case of delays or any circumstances likely to hamper or delay the implementation of activities. Once so advised, the Administrative Agent shall inform the EU accordingly and, where necessary, request that the Contribution Agreement be adjusted to changed circumstances, including suspension of implementation for irregularities and fraud.
- 2.5 Where changes require amending the Action, including the Implementation Period, and/or the Description of the Action, BfA or the Communication and Visibility Plan, the Steering Committee shall immediately inform the Administrative Agent and provide all necessary information in order for the Administrative Agent to formulate a request for amendment of the Contribution Agreement in line with the provisions of Article 11 set forth in the General Conditions (Annex II of the Contribution Agreement). Where changes require prior approval by the EU, the Participating UN Organizations shall await communication from the Administrative Agent before carrying out any additional tasks assigned or exceeding the existing budget's appropriations. The Steering Committee will also be informed of the amendment.
- 2.6 An amendment to the Contribution Agreement shall be set out in writing and signed by the EU and the Administrative Agent [and Participating UN Organizations if signatories to the Agreement]. Requests for significant change of scope, Implementation Period and/or changes to the DoA, the BfA and the Communication & Visibility Plan shall be sent to the Administrative Agent at least two months before the change is expected to take effect.
- 2.7 Monitoring and evaluation of the Action by the EU will be in accordance with the provisions of the General Conditions, Article 10. 40 At the conclusion of the EU evaluation mission, the EU will be requested to provide the Participants with a draft report prior to final issuance. Each PUNO shall inform the AA of the monitoring missions and evaluation exercises it plans in relation to the Action, so the EC and/or the Contracting Authority (and/or other relevant stakeholders, where applicable and appropriate) can be invited to participate.

Section III **Reporting**

- 3.1 The narrative report referred to in the Contribution Agreement, shall follow the structure of the DoA / eSF and include the minimum requirements as provided in the General Conditions, complemented, as the case may be, by specific requirements set out in the Special Conditions.

40 For ECHO, Article 13.

- 3.2 A progress report (both narrative and financial) shall accompany any request for release of subsequent instalments of EU payments. The standard consolidated annual report produced by the Administrative Agent further to the MOU shall be used. It is further agreed that, when the timing of the request for subsequent instalments and annual reporting deadlines are not aligned, an ad hoc interim progress report shall be required to request a subsequent EU payment.
- 3.3 For ECHO agreements, where the progress report deadline is specified in the Special Conditions of the ECHO-IMDA agreement, the PUNOs will submit their respective reports to the Administrative Agent at least 30 calendar days before the due date of the report.
- 3.4 Upon a decision by the Steering Committee to request a payment of the EU contribution outside of the regular reporting schedule, the Participating UN Organizations and the Convening Agent commit to provide the Administrative Agent with information on the implementation of the Action (both financial and narrative) including on actual expense and commitments under legally binding agreements entered into for the implementation of the Action. That information shall be provided a month prior to the due date of the request. The information shall be consolidated by the Administrative Agent and sent to the EU together with a request for payment, and respective Management Declaration(s), where applicable.
- 3.5 A final narrative and financial report is required to be submitted to the EU in accordance with the Contribution Agreement. When the deadline for submission of the final report to the EU is not aligned with the deadline for final reporting outlined in Section IV of the MOU, the Participating UN Organizations and the Convening Agent shall present to the Administrative Agent information concerning the implementation of the Action (both financial and narrative) over the Implementation Period and related eligible expenses carried out. The information shall be provided within four months (two months for ECHO grants) of the completion of activities under the Action. The Administrative Agent shall consolidate the information and submit the final report to the EU no more than six months (three months for ECHO grants) after the end of the Implementation Period, where applicable, together with the request for payment of the final instalment, and respective Management Declaration(s), where applicable.
- 3.6 In addition to the information provided to the Administrative Agent for the timely submission of the final report to the EU, the Participating UN Organizations shall provide the Administrative Agent with a certified final financial statement in line with Section IV, Article 1(b) of the MOU.
- 3.7 **[TO BE USED ONLY IN cases of a 100 per cent EU-funded Contribution Agreement]** Only eligible costs will be approved by the EU and should be included in the financial report. Each Participating UN Organization shall ensure compliance with the eligibility criteria for the costs incurred under the Action. Expenses incurred by the Participating UN Organization and/or by its implementing partner(s) that are considered ineligible costs by the European Commission and any subsequent verification shall be covered by the Participating UN Organization's from other funding sources.

- 3.8 The Administrative Agent shall consolidate and submit asset information for each Participating UN Organizations to the EU. To this end, the Participating UN Organizations shall provide information to the Administrative Agent on assets and must keep the certificates of the transfer of assets for 5 (five) years following the financial closure of the Contribution Agreement. The Administrative Agent shall have no responsibility to monitor the use of and/or transfer of assets. The management and verification of assets is the responsibility of the individual Participating UN Organizations to be performed in accordance with their respective regulations, rules, policies and procedures, and with due regard to the relevant rules governing EU verification missions.
- 3.9 **[TO BE USED ONLY IN cases of a 100 per cent EU-funded Contribution Agreement]** In line with the General Conditions, the Participating UN Organization shall provide the link where information on procurement actions above 15,000 euros and on all “grants” awarded have been published (as the term is defined in the General Conditions) to the Administrative Agent.
- 3.10 The Participating UN Organizations will provide annual⁴¹ Management Declarations (Annex VII of the EU Contribution Agreement) to the Administrative Agent along with the financial report on a fund basis, unless the arrangements with the Participating UN Organization requires the annual management declarations on an Organization basis.
- 3.11 **[TO BE USED ONLY in cases of multi-donor actions where Participating UN organizations provide resources to the Action]** The Participating UN Organizations will provide financial and narrative reporting for the portions they manage outside the [name of fund or joint programme], in line with the reporting agreed upon for the fund/joint programme account. The financial report on the use of other resources should be separate from the financial report on the use of the fund/joint programme account. All reports will be consolidated by the Administrative Agent.

Section IV **Managing Risks**

- 4.1 **[TO BE USED ONLY where there is less than 100% pre-financing]** The Contribution Agreement sets forth the final payment that the EU will pay in arrears, upon approval of the final report. As such, this amount shall be pre-financed by the Participating UN Organizations. The Participating UN Organizations shall follow their internal risk management policies to manage pre-financing. The accountability for pre-financing is with the Participating UN Organizations in a pass-through financing arrangement.
- 4.2 Currency exchange losses are considered ineligible by the EU and must be covered by another funding source. To share the risk of exchange rate fluctuations, any exchange rate differences will be shared among the Participating UN Organizations proportionately.

⁴¹ Because of the general short duration of projects for ECHO, Management Declarations are provided only at the final stage, together with the final financial report (not on annual basis or at an interim stage).

4.3 Further to Article VI of the MOU, financial transactions and financial statements of the Administrative Agent and Participating UN Organizations shall be exclusively audited by their respective internal and external auditors in accordance with their own financial regulations and rules. However, the Administrative Agent and the Participating UN Organizations shall keep financial accounting documents concerning the activities forming part of the Action for at least five years after the end date of the Contribution Agreement or the date of the payment of the final instalment, whichever is later. Such documents may be required in the context of EU verification missions. This requirement applies also to Participating UN Organizations' implementing partners, grant beneficiaries and contractors, as the terms are defined in the Contribution Agreement.

Section V **Verification**

5.1 Pursuant to the FAFA and the provisions of the Contribution Agreement, the Administrative Agent and Participating UN Organizations may be subject to verification during which an EU-appointed team would verify the use to which EU funds have been put in accordance with the terms of the FAFA and the Contribution Agreement..

5.2 The Administrative Agent will notify and consult with the Participating UN Organizations as soon as it receives notification from the EU.

5.3 When dealing with requests from the EU-appointed verification team, each Participating UN Organization will follow its own disclosure policy. Without prejudice to such policies, Participating UN Organizations will develop a joint approach in providing the list of transactions with a view to ensuring consistency. The Participating UN Organizations will provide the Administrative Agent with the list for onward submission to the EU.

5.4 The Administrative Agent will share the draft EU verification report with the Participating UN Organizations. They will share their comments on the draft report with the Administrative Agent, which will consolidate the comments and share them with the EU.

5.5 Based on the findings of the final EU verification report, any ineligible expenditure incurred may result in a recovery order issued by the EU. The ineligible expenses shall be reimbursed to the EU by the respective Participating UN Organization(s) that incurred the ineligible cost. In case the fund/joint programme account is open at the time of the recovery order, the Participating UN Organization shall transfer the amount corresponding to the recovery order to the Administrative Agent, who shall subsequently return the funds to the EU. In the event that the Participating UN Organization in question fails to do so, the Administrative Agent will then advise the EU. In no event will the Administrative Agent refund the EU from the fund/joint programme account if funds are not received from the Participating UN Organization in question. In case the fund/joint programme account is closed at the time the recovery order is issued, the Participating UN Organization will return the funds directly to the EU.

Section VI

Communication and Visibility

6.1 The Fund/Joint Programme will appoint a lead focal point to develop, implement and report on the communication and visibility plan annexed in the Contribution Agreement. Each Participating UN Organization will appoint a focal point to work with the lead communication and visibility focal point.

Section VII

Expiration, Modification and Termination

7.1 This Addendum to the MOU may be modified only by written agreement between all of the Participants.

7.2. The obligations of the Participants hereunder including, without limitation, those under Section V, will survive the termination or expiration of the MOU and this Addendum to the extent necessary to ensure the orderly conclusion of activities and the settlement of all outstanding issues, accounts, claims, disputes and liabilities hereunder.

IN WITNESS WHEREOF, the undersigned, duly authorized representatives of the respective Participants, have signed this Addendum to the MOU in English in ___ copies.⁴²

For the Administrative Agent For the Convening Agent [name]

Signature: _____	Signature: _____
Name: _____	Name: _____
Title: _____	Title: _____
Place: _____	Place: _____
Date: _____	Date: _____

For Participating UN Organization [name] For Participating UN Organization [name]

Signature: _____	Signature: _____
Name: _____	Name: _____
Title: _____	Title: _____
Place: _____	Place: _____
Date: _____	Date: _____

⁴² Additional signatories can be included through addendum.

For Participating UN Organization [name] For Participating UN Organization [name]

Signature: _____ Signature: _____
Name: _____ Name: _____
Title: _____ Title: _____
Place: _____ Place: _____
Date: _____ Date: _____

For Participating UN Organization [name] For Participating UN Organization [name]

Signature: _____ Signature: _____
Name: _____ Name: _____
Title: _____ Title: _____
Place: _____ Place: _____
Date: _____ Date: _____

