

## 0.1 Governance for the Administrative Manual

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section, Administrative Manual Secretariat (BFM/FPC/AMS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Governance and related control processes at UNESCO are set out in official documents listed in a hierarchical order as follows:
  - (a) [Constitution of UNESCO](#);
  - (b) [General Conference Resolutions](#);
  - (c) [Financial Regulations](#) and [Staff Regulations](#);
  - (d) [Executive Board Decisions](#);
  - (e) [Financial Rules](#) and [Staff Rules](#);
  - (f) The [Administrative Manual](#) and [the Human Resources Manual](#);
- 1.2 The AM and the HR Manual integrate the Organization's policies, delegations of authority, procedures and other administrative instructions. The two Manuals and their related forms are available on the UNESCO intranet as well as the [DG Notes](#) and the [Administrative Circulars and Information Circulars](#) considered as tools for the implementation of the above texts.
- 1.3 This Item sets out the organizational, legal and administrative framework governing the AM.

### 2. Definitions

- 2.1 **A policy** is a set of principles and long-term goals or strategies that form the basis of making rules and regulations, and to give overall direction to programme planning and development of an organization. A policy defines the parameters for decision-making and clarifies compliance issues for staff. In UNESCO, policies are formulated by the General Conference (including the Headquarters Committee), the Executive Board, and the Director-General or senior officials to whom the Director-General has delegated that authority.
- 2.2 **A role** is the prescribed or expected function associated with a particular position or status in an organization or unit.
- 2.3 **An authority** is a power or right delegated or given. It usually means a person or a body of persons in whom authority is vested, or to whom authority has been delegated.
- 2.4 **A procedure** is a formal description that describes steps to be performed to obtain a specified outcome or output. A procedure normally establishes the manner by which the activity will be carried out and who is responsible for the action. A procedure communicates accepted practice and sets boundaries.
- 2.5 **A guideline** is a flexible framework that assists and guides people to achieve tasks using a recommended course of action, within set policies and procedures.
- 2.6 **A form** is a standard document with spaces (fields) to write or select for a series of documents with similar contents.
- 2.7 **"Sectors" or "Bureaux" or "Offices"** refer to the principal administrative units of the Secretariat, which are headed by ADGs, Directors or Heads respectively.

- 2.8 The acronyms by which Sectors/Bureaux are designated throughout the AM are given in the List of Acronyms ([AM Appendix 0.1B](#)), together with a list of other acronyms in common use.
- 2.9 **The Primary Authoring Unit** is the unit responsible for the creation and timely update of each Item in this AM.
- 2.10 **The Business Process Owner** is used to designate the responsible for the overall (re) engineering of a specific process and for constantly reviewing the procedures and processes, ensuring streamlining and responding to end-users requirements while maintaining management control, within a permanent and integrated process improvement and maintenance governance structure.

### 3. Policies

- 3.1 The AM, which is promulgated by the Director-General, incorporates a consolidated statement of applicable policies and delineates the roles, authorities, accountabilities, operational procedures and processes followed in the implementation of the mandate of the Organization and the execution of the functions of the Secretariat. It derives principally from the provisions of the UNESCO Constitution, General Conference resolutions, Financial and Staff Regulations, Executive Board decisions, the Financial and Staff Rules, and the DG Notes. It also incorporates agreements and practices established in the UN Network and other public or private sector standards and practices adopted by UNESCO.
- 3.2 Within the above framework, all Primary Authoring Units are required to draw up and submit drafts for additional or amended items/appendices for inclusion in the AM, in consultation with all the other units concerned to cover gaps or shortcomings in policies, roles, authorities, accountabilities, operational procedures and processes.
- 3.3 The effective date of an item, or a part of an item, or an appendix, is the date of its publication in the AM, unless another effective date is specified.
- 3.4 If an item does not refer to a specific unit, it is presumed to apply to all units of the Secretariat at the Headquarters and in the Field.
- 3.5 The AM is issued in the working languages of the Organization: English and French. The original language of the Item is indicated upon its publication at the beginning of each item. In case of any inconsistency between the two versions the text of the item in its original language shall prevail.
- 3.6 All the terms used in the AM to designate the person discharging duties or functions are to be interpreted as implying that men and women are equally eligible to fill any post or seat associated with the discharge of these duties and functions.

### 4. Roles, Authorities and Accountabilities

- 4.1 **The Corporate Services Committee (CSC)** oversees the Administrative Manual (AM) for completeness and adequacy of its contents and supports the governance of the AM.
- 4.2 **A multi-disciplinary working group (WG)** representing each Corporate Service and Programme Sector facilitates the prioritization, organization and elaboration of new and updated items and agrees on the detailed processes applicable to the AM:
  - (a) Each WG Member or Alternate is fully empowered by the Head of the Unit he/she represents to present a position on every issue being reviewed by the WG.
  - (b) The WG is called by and meets under the chairmanship of the Chief Financial Officer and a corporate service ADG/Director as his/her alternate. The list of the WG Members and Alternates is attached in [AM Appendix 0.1A](#).
  - (c) WG recommendations are approved by a simple majority of votes present at the meeting.
  - (d) The agenda and the minutes of the WG meetings are prepared and distributed to

the WG by BFM/FPC/AMS for approval.

- (e) Significant unresolved issues are escalated without delay by the Chairperson of the WG to the Deputy Director-General for resolution and, if necessary, for the final decision of the Director-General.
  - (f) Draft items which in the Working Group's opinion have a significant financial impact or significant staff related issues will be referred to the CSC for final recommendation prior to its publication.
- 4.3 **The Chief Financial Officer** ensures that all substantive additions and amendments to the AM are agreed by the WG and significant unresolved issues are decided at an appropriate level.
- 4.4 **The Administrative Manual Secretariat (BFM/FPC/AMS)** provides the secretariat and central administrative function to coordinate additions, amendments and translations for all items.
- (a) BFM/FPC/AMS is under the functional and administrative supervision of the Chief Financial Officer or delegated BFM officer and submits progress reports to the WG, including a summary of past and planned activities, issues, risks, and any unresolved issue(s) and itemized delayed actions by any of the units involved.
  - (b) BFM/FPC/AMS may issue information circulars to disseminate general information or guidelines on the use of, or processes related to the AM.
  - (c) BFM/FPC/AMS ensures that the process for updating the AM takes place in a timely manner. It reminds the Primary Authoring Unit of commitments and if necessary, reports significant delays to the Chairperson of the WG.
- 4.5 **The Primary Authoring Unit** has primary responsibility to ensure that all AM items under its purview reflect policies, procedures and processes in place within the Secretariat.
- (a) The Primary Authoring Unit drafts new items or amendments to existing ones ensuring participation from other units concerned, before submission to BFM/FPC/AMS for incorporation into the AM.
  - (b) The designation of the Primary Authoring Unit may be clarified by the Deputy Director-General, if no agreement between units is reached.
  - (c) The Primary Authoring Unit drafts simultaneously with the issuance of the policy, or without delay (for policies originating from the governing bodies) the related items of the AM which are new or subject to amendment.
  - (d) The Head of the Primary Authoring Unit is given the delegated authority by the Director-General to approve AM additions and amendments of an information or presentation nature and recommend to the WG the substantive additions and amendments to the AM.
  - (e) Questions and suggestions for improvement of any AM item should be addressed directly to the Primary Authoring Unit copying BFM/FPC/AMS. For contact names, a list of the WG members is attached in [AM Appendix 0.1A](#).
- 4.6 **The Office of International Standards and Legal Affairs (LA):**
- (a) Provides advice and clearance to Primary Authoring Units on new items or amendments entailing a change in policy, roles, authorities and accountabilities;
  - (b) Provides a definitive legal interpretation of any item in the AM when there is a divergence of views within the Organization;
  - (c) Upon receipt from BFM/FPC/AMS of new or amended items, determines whether there are legal issues that need to be addressed.

## 5. Procedures and Processes

### 5.1 Submissions and review of AM additions or amendments

- (a) The Primary Authoring Unit drafts additions and amendments to the AM as well as the related forms in English and French in accordance with guidelines for drafting AM items available in [AM Appendix 0.1C](#).
- (b) The Primary Authoring Unit seeks LA advice and clearance for any AM addition or

amendment entailing a change in policy, roles, authorities and accountabilities and contribution from other units concerned before submission of the draft to BFM/FPC/AMS.

- (c) In order to ensure consistency across the AM, upon receipt of the draft additions or amendments BFM/FPC/AMS conducts the following checks (with no material change to the content):
  - (i) Conformity with English and French grammar;
  - (ii) Numbering of items and paragraphs;
  - (iii) Use of the standard template and AM writing conventions;
  - (iv) Use of appropriate terminology and acronyms;
  - (v) Cross-references to other parts of the AM, the HR Manual, official documents (such as Basic Texts, General Conference resolutions and Executive Board decisions);
  - (vi) Inclusion of LA comments in the final draft;
  - (vii) Inclusion of related DG Notes and ACs;
  - (viii) If items are subject to forthcoming known changes (e.g. Executive Board decisions or General Conference resolutions), checks with the Primary Authoring Unit to add the effective date in the overview section;
- (d) Any proposal for a substantive addition and amendment (such as change in policy, roles, authorities and accountabilities, operational procedures or processes involving other units) is transmitted by BFM/FPC/AMS to the WG and LA.
- (e) WG members have five (5) working days to raise comments or objections directly to the Primary Authoring Unit, copying BFM/FPC/AMS.
- (f) If any objection is raised by any WG member that cannot be resolved or decided upon by the Primary Authoring Unit within five working days period, the draft item is transferred back to the Primary Authoring Unit for consideration of all comments.
- (g) Once the draft item is resubmitted to BFM/FPC/AMS by the Primary Authoring Unit, BFM/FPC/AMS circulates the draft item to the WG members and LA for a second cycle of three (3) working days.
- (h) If further material objections are raised in the three working day period, the BFM/FPC/AMS submits the draft to the Chairperson of the WG to decide on further action.

## 5.2 Approval of AM additions and amendments

- (a) Substantive AM additions or amendments of a legislative or organizational nature as reviewed by the WG and LA are incorporated into AM by BFM/FPC/AMS upon validation by the Chief Financial Officer or delegated BFM officer.
- (b) AM additions or amendments approved by or deriving directly from the General Conference resolutions, Executive Board decisions, Director's-General or Deputy Director's-General decisions are incorporated into AM by BFM/FPC/AMS on Primary Authoring Unit's request or BFM/FPC/AMS initiative.
- (c) AM additions or amendments proposed by a Primary Authoring Unit or BFM/FPC/AMS of an information or presentation nature (such as adjustments of terminology, references, names or acronyms of the units, with no material change to the content) are incorporated into AM by BFM/FPC/AMS upon approval by the Head of the Primary Authoring Unit.
- (d) Corrections of typos or errors and updates to the reference documents in AM items with no material change to the content are done by BFM/FPC/AMS informing the Primary Authoring Unit.

## 5.3 Publication of AM additions and amendments

- (a) Upon approval of additions or amendments, BFM/FPC/AMS updates the AM and notifies staff through a circular.
- (b) Administrative circulars (AC/AM) are issued by BFM/FPC/AMS to announce and disseminate additions and amendments to the AM.
- (c) Information circulars (IC/AM) are issued by BFM/FPC/AMS or the Primary



Authoring Unit and approved by its Head to disseminate general information or explanation on policies and procedures in force, and announcements of an exceptional or temporary nature.

- (d) The issuance of Administrative and Information Circulars related to Human Resources matters (AC/HR and IC/HR) are governed by the provisions of the [HR Manual Item 1.3](#)
- (e) AM items and circulars are issued in English and French. If for reasons of urgency, the second language version for inclusion in the AM is delayed, BFM/FPC/AMS submits the text for translation to the Division of Conferences, Languages and Documents (MSS/CLD).
- (f) Upon approval, BFM/FPC/AMS numbers the circulars and publishes them on the intranet. The effective date of a circular is the date of its publication on the intranet, unless another effective date is specified.
- (g) BFM/FPC/AMS maintains records of submissions, clearances from WG and LA and publications to trace and audit all AM items with the steps undertaken.
- (h) Related forms are submitted and published by BFM/FPC/AMS in accordance with the procedure detailed in [AM Appendix 0.1E](#).

## 6. Guidelines

6.1 [AM Appendix 0.1C](#): “Guidelines for Drafting AM Items”

6.2 [AM Appendix 0.1E](#): “Forms”

## 7. Forms

Not applicable.

## 8. Additional Help

Not applicable

## 0.1A Members and Alternate Members of the Working Group

No	Participating Unit	WG Member / Alternate
1	<b>AFR</b> Africa Department	<b>Eric Volibi</b> , Programme Specialist / <b>Abdoulaye Ibrahim</b> , Programme Specialist
2	<b>BFM</b> Bureau of Financial Management	<b>Salma Doghri</b> , Finance Officer / <b>Eero Porko</b> , Procurement Advisor
3	<b>BSP, Programming</b> Bureau of Strategic Planning	<b>Ranwa Safadi</b> , Senior Programme Planning Officer
4	<b>BSP, Budgeting</b> Bureau of Strategic Planning	<b>Iwao Motoyama</b> , Chief of Section / <b>Samantha Gardiner</b> , Budget Officer
5	<b>FSC, Field</b> Field Support and Coordination	<b>Magdalena Landry</b> , Senior Field Coordination Officer
6	<b>BSP/MLP</b> Section for Mobilizing Resources from Multilateral and Private Partners	<b>Silviu Dragan</b> , Programme Specialist
7	<b>CI</b> Communication and Information Sector	<b>Franck Odinot</b> , Finance & Administrative Officer a.i.
8	<b>CLT</b> Culture Sector	<b>Abdelghani Baakrim</b> , Administrative Officer
9	<b>ED</b> Education Sector	<b>Kirimoke Drollet</b> , Finance and Administrative Officer
10	<b>ERI</b> Sector for External Relations and Public Information	<b>Youssef Mrad</b> , Liaison Officer / <b>Andrezza Zeitune</b> , Project Assistant
11	<b>ERI/DPI</b> Division of Public Information	<b>Vincent Defourny</b> , Director / <b>Ian Denison</b> , Chief of Unit
12	<b>ETH</b> Ethics Offices	<b>Rebecca Trott</b> , Ethics adviser
13	<b>GBS</b> Secretariat of the Governing Bodies	<b>Karima Bekri-Lisner</b> , Director  <b>Susana Sam-Vargas</b> , Executive Board Assistant Secretary /  <b>Eunice Ong</b> , Executive Assistant
14	<b>HRM</b> Bureau of Human Resources Management	<b>Annick Grisar</b> , Chief of Section / <b>Anna Krotova</b> , HR Officer
15	<b>IOS</b> Internal Oversight Service	<b>Sameer Pise</b> , Principal Auditor / <b>Geoffrey Geurts</b> , Principal Evaluation Specialist
16	<b>KMI</b>	<b>Juan Frias Velatti</b> , Functional

	Division of Knowledge Management and Information Systems	portal Specialist / <b>Adam Cowling</b> , Records Management Specialist <b>Aldo Gomera Cruz</b> , Assistant IT Security Officer
17	<b>MSS</b> Bureau for the Management of Support Services	<b>Fernando Menendez</b> , Chief of Section / <b>Terry McGinnis</b> , Secretary, Headquarters Committee/ <b>Milena Pounkin</b> , Chief of Unit
18	<b>ODG/DDG</b> Executive Office of the Director-General	<b>Sachin Bhatt</b> , Best Practices Officer
19	<b>ODG/GE</b> Division for Gender Equality	<b>Saniye Gülser Corat</b> , Director / <b>Cvetan Cvetkovski</b> , Senior Planning and Programme Officer
20	<b>SC</b> Natural Sciences Sector	<b>Jong Chol Li</b> , Chief of Section / <b>Rosanna Karam</b> , Senior extra budgetary Administrative Assistant
21	<b>SHS</b> Social and Human Sciences Sector	<b>Shashank Shekhar</b> , Administrative Officer/ <b>Wirot Wirotrangsarn</b> , Assistant Administrative Officer / <b>Mathilde Malzy</b> , Senior Administrative Assistant
22	<b>AO Platform</b> Bureau of Financial Management	<b>Susanne Buttkeus</b> , Chief, BFM/AO Platform <b>Grégory Perotin</b> , Finance and Administrative Officer

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[1] To be consulted on concerned matters

## 0.1B List of Acronyms

### Overview

The acronyms used throughout the Administrative Manual are designed to save space and to simplify the reading of Administrative Manual items. However, since a multiplicity of acronyms is likely to lead to confusion, acronyms or shortened forms designating organizational units, programmes, etc., are normally used in an item or appendix without the title concerned first being cited in full.

There are five broad categories of acronyms used for the Administrative Manual:

1. [UNESCO Secretariat](#);
2. [UNESCO Institutes](#);
3. [UNESCO's Commissions, Committees and Various Bodies](#);
4. [Administrative and Financial Terms](#);
5. [United Nations and Related Bodies, Specialized Agencies of the United Nations System, IGOs, NGOs, Networks, Systems, Foundations and similar institutions](#).

Most of the acronyms used in the Administrative Manual are listed here. However, the list of acronyms below is not exhaustive. Further information concerning terminology used at UNESCO can be accessed at the following sources:

1. [Terminology \(UNESCOTERM\)](#)
2. [UNESCO Thesaurus](#)
3. [Finance and Budgeting System \(FABS\)](#)

### 1. UNESCO Secretariat

#### Senior Management Team

DG	Director-General
DDG	Deputy Director-General
ADG/AFR	Assistant Director-General for the Africa Department
ADG/BSP	Assistant Director-General for Strategic Planning
ADG/CLT	Assistant Director-General for Culture
ADG/ED	Assistant Director General for Education
ADG/ERI	Assistant Director-General for External Relations and Public Information
ADG/IOC	Assistant Director-General for Intergovernmental Oceanographic Commission
ADG/SC	Assistant Director-General for Natural Sciences
ADG/SHS	Assistant Director-General for Social and Human Sciences
CFO	Chief Financial Officer

CIO	Chief Information Officer
DIR/GE	Director, Division for Gender Equality
DIR/GBS	Director, Secretariat of the Governing Bodies
DIR/HRM	Director, Bureau of Human Resources Management
DIR/IOS DIR/LA	Director, Internal Oversight Service Legal Adviser and Director, Office of International Standards and Legal Affairs
DIR/MSS	Director, Bureau of Management of Support Services
DIR/ODG	Director, Executive Office of the Director-General

### Programme Sectors

ED	Education Sector
ED/PLS	Division for Policies and Lifelong Learning Systems
ED/PLS/EDP	Education Policy Section
ED/PLS/YLS	Youth, Literacy and Skills Development Section
ED/PLS/HED	Higher Education Section
ED/PLS/ICT	ICT in Education Unit
ED/TLC	Division of Education for Peace and Sustainable Development
ED/TLC/LTR	Learning and Teachers Section
ED/TLC/ESD	Education for Sustainable Development Section
ED/TLC/GCE	Health and Global Citizenship Education Section
ED/EFA	EFA and Global Agenda Coordination Team
ED/GMR	EFA Global Monitoring Report Team
SC	Natural Sciences Sector
SC/EES SC/EES/ESP	Division of Ecological and Earth Sciences MAB Research and Policy: Ecology and Biodiversity Section
SC/EES/NBC	MAB Networking: Biosphere Reserves and Capacity Building Section
SC/EES/EGR	Earth Sciences and Geo-hazards Risk Reduction Section
SC/HYD SC/HYD/HSS	Division of Water Sciences Hydrological Systems and Water Scarcity Section
SC/HYD/GSS SC/HYS/EQE	Groundwater Systems and Settlements Section Ecohydrology, Water Quality and Water Education Section
SC/PCB SC/PCB/SPP SC/PCB/ICB	Division of Science Policy and Capacity-Building Science Policy and Partnerships Section Innovation and Capacity Building in Science and Engineering Section
SC/PCB/SII	Small Islands and Indigenous Knowledge Section
IOC	[Secretariat of the] UNESCO Intergovernmental Oceanographic Commission
IOC/OOS	Ocean Observations and Services Section

IOC/OSS	Ocean Sciences Section
IOC/MPR	Marine Policy and Regional Coordination Section
IOC/TSU	IOC Tsunami Unit
IOC/OST	IOC/UNESCO Project office in Ostend
SHS	Social and Human Sciences Sector
SHS/TSD	Division of Social Transformation and Intercultural Dialogue
SHS/TSD/RPF	Research, Policy and Foresight Section
SHS/TSD/PPC	Public Policies and Capacity Building Section
SHS/YES	Division of Ethics, Youth and Sport
SHS/YES/BIO	Bioethics and Ethics of Science Section
SHS/YES/YSS	Youth and Sport Section
CLT	Culture Sector
CLT/CRE	Division for Creativity
CLT/CRE/ITH	Intangible Cultural Heritage Section
CLT/CRE/DCE	Diversity of Cultural Expressions Section
CLT/HER	Division for Heritage
CLT/HER/CHP	Cultural Heritage Protection Treaties Section
CLT/HER/WHC	World Heritage Centre
CLT/HER/HMD	History and memory for Dialogue Section
CI	Communication and Information Sector
CI/FEM	Division for Freedom of Expression and Media Development
CI/FEM/FOE	Freedom of Expression Section
CI/FEM/FAS	Media and Society Section
CI/FEM/IPDC	Secretariat of the International Programme for the Development of Communication
CI/KSD	Knowledge Societies Division
CI/KSD/ICT	ICT in Education, Science and Culture Section
CI/KSD/UAP	Universal Access and Preservation

### Corporate Services

AFR	Africa Department
BFM	Bureau of Financial Management
BFM/AO	AO Platform
BFM/BMR	Budget Monitoring and Reporting Section
BFM/FAS	Finance and Accounting Section
BFM/FAS/AP	Accounts Payable Unit
BFM/FAS/AR	Accounts Receivable Unit
BFM/FAS/FRA	Financial Reporting and Accounts Unit
BFM/FAS/MD	Master Data Management Unit
BFM/FAS/PAY	Payroll Unit
BFM/FOS	Field Operations Support Section
BFM/FPC	Financial Policy and Compliance Section
BFM/TRS	Treasury Section
USLS	UNESCO Staff Savings and Loan Service
BSP	Bureau of Strategic Planning
BSP/PP	Division for Programme and Budget
BSP/CFS	Division of Cooperation with Extrabudgetary Funding Sources
CRP	Secretariat of the Félix Houphouët-Boigny Peace



	Prize
ERI	Sector for External Relations and Public Information
ERI/DPI	Division of Public Information
ERI/DPI/AUV	Audiovisual Section
ERI/DPI/MER	Media Relations Section
ERI/DPI/PBM	Publications, Branding and Merchandising Section
ERI/DPI/PRP	Public Relations and Partnerships Section
ERI/DPI/WEB	Web Section
ERI/MSP	Division of Member States and Partners
ERI/MSP/APA	Asia and the Pacific Section
ERI/MSP/ARB	Arab States Section
ERI/MSP/ENA	Europe and North America Section
ERI/MSP/LAC	Latin America and the Caribbean Section
ERI/MSP/INO	Inter-governmental and Non-governmental Section Organizations
ERI/MSP/PPF	Participation Programme and Fellowships Section
ETH	Ethics Office
GBS	Secretariat of the Governing Bodies
GBS/SCG	Secretariat of the General Conference
GBS/SCX	Secretariat of the Executive Board
HRM	Bureau of Human Resources Management
HRM/SPL	Staffing, Policy, Planning, Learning and Development Section
HRM/SAC	Staff Appointments, Entitlements and Compensation Section
HRM/MDS	Medical Service
HRM/LEG	Administrative Law Unit
HRM/OPM	Organizational Design, Senior Post Management, Support Unit
IOS	Internal Oversight Service
KMI	Division of Knowledge Management and Information Systems
KMI/ALR	Archives, Library & Records Management Unit
KMI/DEV	Application Development Unit
KMI/FAM	Functional Application Management Unit
KMI/KSA	Knowledge-Sharing & Open Access Unit
KMI/OP	Infrastructure & Operations Section
LA	Office of International Standards and Legal Affairs
MSS	Bureau for the Management of Support Services
MSS/CLD	Division of Conference, Languages and Documents
MSS/OPS	Operations Section
MSS/SEC	Safety and Security Management Section
MSS/B	Buildings Management Section
ODG	Executive Office of Director-General
ODG/GE	Division for Gender Equality
ODG/RED	Speechwriting and Communication Section
ODG/UC	Correspondence Section

## 2. UNESCO Institutes

CEPES	UNESCO European Centre for Higher Education
IBE	UNESCO International Bureau of Education
ICTP	(Abdus Salam) International Centre for Theoretical Physics
IESALC	UNESCO International Institute for Higher Education in Latin America and the Caribbean
IICBA	UNESCO International Institute for Capacity-Building in Africa
IIEP	UNESCO International Institute for Educational Planning
IITE	UNESCO Institute for Information Technologies in Education
MGIEP	Mahatma Gandhi Institute of Education for Peace and Sustainable Development
UIL	UNESCO Institute for Lifelong Learning
UIS	UNESCO Institute for Statistics
UNESCO-IHE	UNESCO-IHE Institute for Water Education
UNEVOC	UNESCO International Centre for Technical and Vocational Education and Training

## 3. UNESCO's Commissions, Committees and Various Bodies

SMT	Senior Management Team
EMC	Executive management Committee
PMC	Programme Management Committee
CSC	Corporate Services Committee
ACB	Administrative Co-ordination Board
ACPP	Advisory Council on Personnel Policies
CC	Contracts Committee
CCI	Committee on Intersectoral Cooperation
CCP	Consultative Committee on Publications
CCPI	Committee on Communication and Public Information
CID	Intersectoral Committee on Decentralization
ICDP	Intersectoral Committee on Data Processing
PAB	Personnel Advisory Board
UNITWIN/UNESCO	Chairs Programme

## 4. Administrative and Financial Terms

AC	Administrative Circular
AFC	Activity-Financing Contracts
AO	Administrative Officer of Sector/Bureau/Office or established office away from Headquarters
BOQ	Bill of Quantity
CMS	Correspondence Management System
DSA	Daily Subsistence Allowance
DSSP	Direct Single Source Procurement
FABS	Finance and Budget System

FABS/MM	Material Management Module
FR	Funds Reservation
GEF	General Fund
H-MOSS	Headquarters Minimum Operating Security Standards
IC	Information Circular
IGO	Inter-Governmental Organization
INCOTERMS	International Commerce Terms
INGO	International non-governmental organization
IPSAS	International Public Sector Accounting Standards
ISBN	International standard book number
ISECT	Integrated Security Clearance & Tracking system
ISSN	International standard serial number
ITB	Invitation to Bid
LIC	Limited International Competition
LNC	Local and/or National Competition
LTA	Long-term agreement
MBF	Medical Benefits Fund
MOU	Memorandum of Understanding
NFPO	Not-for-profit organization
NGO	Non-Governmental Organization
OIC	Open International Competition
OPF	Other Proprietary Funds
PFF	Programme Fiduciary Funds
PO	Purchase Order
PR	Purchase Requisition
PEP	Programme Execution Plan
REOI	Request for Expression of Interest
RFP	Request for Proposal
RFQ	Request for Quotation
SAP	System Applications and Products
SES	Service Entry Sheet
SFF	Staff Fiduciary Funds
SISTER	System of Information on Strategies, Tasks and the Evaluation of Results
SOW	Statement of works
STEPS	System To Enhance Personnel Services
ToAA	Tables of Delegated Authority
TOR	Terms of Reference
ULOs	Unliquidated obligations
WBS	Work Breakdown Structure

## **5. United Nations and Related Bodies, Specialized Agencies of the United Nations System, IGOs, NGOs, Networks, Systems, Foundations and similar institutions**

AIIC	International Association of Conference Interpreters
AIPU	Arab Inter-Parliamentary Union
CEB	United Nations System Chief Executives Board for Coordination
CPA	Commonwealth Parliamentary Association
CTBTO	Comprehensive Nuclear-Test-Ban-Treaty Organization

FAO	Food and Agriculture Organization of the United Nations
FAPED	Forum of African Parliamentarians for Education
FARPED	Forum of Arab Parliamentarians for Education
HLCM	High Level Committee on Management
HLCP	High Level Committee on Programmes
IAEA	International Atomic Energy Agency
IAEC	International Association of Educating Cities
IAMSD	Inter-Agency Meeting on Sustainable Development (former IACSD)
IANWGE	Inter-Agency Network on Women and Gender Equality
APF	Parliamentary Assembly of La Francophonie
IAPSO	Inter-Agency Procurement Services Office
IAWG	Inter-Agency Working Group
IBRD	International Bank for Reconstruction and Development
ICAO	International Civil Aviation Organization
ICJ	International Court of Justice
ICSC	International Civil Service Commission
ICSID	International Centre for Settlement of Investment Disputes
IDA	International Development Association
IFAD	International Fund for Agricultural Development
IFC	International Finance Corporation
ILO	International Labour Organization
IMF	International Monetary Fund
IMO	International Maritime Organization
IPU	Inter-Parliamentary Union
ISCC	Information Systems Coordination Committee
ITU	International Telecommunication Union
MDB	Multilateral Development Bank
MIGA	Multilateral Investment Guarantee Agency
OHCHR	Office of the United Nations High Commissioner for Human Rights
OICC	Organization of Islamic Capitals and Cities
OPCW	Organization for the Prohibition of Chemical Weapons
OSCE	Organization for Security and Cooperation in Europe
OWHC	Organization of World Heritage Cities
PAP	Pan-African Parliament
Parlatino	Latin American Parliament
SAG	Security Advisory Group
SMG	Security Management Group
UCCLA	Union of Luso-Afro-America-Asiatic Capital Cities
UCLG	United Cities and Local Governments
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNDSS	UN Department of Safety and Security
UNEP	United Nations Environment Programme

UNFPA	United Nations Population Fund
UNGM	UN Global Market Place
UNHCR	Office of the United Nations High Commissioner for Refugees
UNHSP	United Nations Human Settlement Programme
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNIFEM	United Nations Development Fund for Women
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSSC	United Nations System Staff College
UNU	United Nations University
UNV	United Nations Volunteers
UPU	Universal Postal Union
WB	World Bank
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WTO(tourism)	World Tourism Organization
WTO (trade)	World Trade Organization
WMO	World Meteorological Organization
WFUCA	World Federation of UNESCO Clubs, Centres and Associations

## 0.1C Guidelines for Drafting AM Items

### 1. Standard Template

- (a) The format used by the Primary Authoring Unit in the elaboration of new items must be consistent with the Standard Template, by including sections in the following order: the primary author identification, overview, definitions, policies, roles, authorities and accountabilities, procedures and processes, guidelines, forms and other help facilities. In case, no text is included under any sections, “Not applicable” should be indicated.
- (b) Instructions for use of the Standard template are set out in [Paragraph 5](#) below.
- (c) For drafting an item, please use the template form, which is available in [AM Appendix 0.1D](#).

### 2. Numbering

To ensure consistency of references and cross-references in both languages of the AM, the items of the AM are numbered as follows:

- (a) The items are numbered consecutively within each chapter (ex. 1.1, 1.2 etc.);
- (b) The sections are numbered in accordance with the Standard Template (see [Paragraph 5](#) below);
- (c) The paragraphs are numbered consecutively within each section (ex. 1.1, 1.2 etc.);
- (d) Subparagraphs are numbered as follows:
  - (i) First degree: (a), (b), (c) etc.
  - (ii) Second degree: (i), (ii), (iii) etc.
  - (iii) Third degree: a., b., c. etc.
  - (iv) Fourth degree: i., ii., iii. etc.
  - (v) Fifth degree: a), b), c) etc.
  - (vi) Sixth degree: i), ii), iii) etc.
- (e) It is not recommended to create deeper levels. Rather, the structure of the paragraphs should be simplified.

### 3. Appendices of the AM

- (a) Appendices are attached to the chapters or items of the AM.
- (b) If the appendix is linked to several items of one chapter, it is attached to the chapter. In this case, the number of the appendix consists of chapter's number and letter in alphabetic order. Example: 16A.
- (c) If the appendix is directly linked to one item, it is attached to this item, and its number consists of item's number and letter in alphabetic order. Example: 16.1A.

### 4. References

To ensure consistency and facilitate cross-referencing, the following wording is used for different references in the AM:

- (a) AM Chapter 16
- (b) AM Item 16.1
- (c) AM Item 16.1, paragraph 12 (f) (i)
- (d) AM Item 16.1, paragraphs 1.1 to 1.5
- (e) AM Item 16.1, paragraphs 12 (f) and 12 (g)
- (f) AM Appendix 2.5A
- (g) AM Appendices 2.5A and 2.5B
- (h) Paragraph 5.2 (a) (v) a. i. (No reference to AM Item is given, if the reference is within the



same item)

- (i) 32 C/Resolution 15 or 32 C/Res. 15
- (j) 180 EX/Decision 6.1 or 180 EX/Dec.6.1 or Decision 180 EX/6.1
- (k) Staff Regulations and Staff Rules (HRM-2008/WS/1) (Reference number of UNESCO document should be indicated in brackets, when possible).

## **5. Standard Template for the AM Item**

### **Number and title of the Item**

The items are numbered sequentially within each chapter. The title reflects the content of the item.

### **Primary Author**

This section includes the full name and acronym of the unit(s) who is (are jointly) responsible for drafting this Item of the AM. It will establish the ownership of this particular Item, and help the reader to raise questions and comments to a central custodian or the Primary Authoring Unit.

### **1. Overview**

This section is available to present in a free format the general context, scope and/or purpose of the subject matter. It is in a descriptive form from a general user view point, assuming no subject matter expertise on the part of the reader.

### **2. Definitions**

This section includes the definition of elements that will facilitate the reader's understanding of the subject matter.

### **3. Policies**

This section states and/or refers to any document or items of the AM that is the result of a stated and approved policy, according to the UNESCO legislative and governing bodies (General Conference, Executive Board and the Headquarters Committee) and the Director General.

### **4. Roles, Authorities and Accountabilities**

This section states and/or specifies the roles, authorities and accountabilities of the units involved in the implementation of policies above.

### **5. Procedures and Processes**

This section states and/or specifies the operational procedures or processes.

### **6. Guidelines**

This section refers to existing Guidelines or Handbooks. Guideline documents are cross-referenced here.

### **7. Forms**

This section includes or refers to any related UNESCO forms. Forms are cross-referenced here.

### **8. Additional Help**

This section refers to any other related useful material.

## 0.1D AM Item Standard Template

Download [0.1D AM Item Standard Template](#) 

### Number Title

### Primary Author

For any information or suggestions, please contact the *insert full name of the Primary Authoring Unit (and its acronym)*, which is responsible for this Item (Original: *indicate the original language of this Item – English or French*).

#### 1. Overview

1.1 Please insert text here or indicate “Not applicable”.

1.2 .....

(a) .....

(b) .....

(i) .....

(ii) .....

#### 2. Definitions

2.1 Please insert text here or indicate “Not applicable”.

#### 3. Policies

3.1 Please insert text here or indicate “Not applicable”.

#### 4. Roles, Authorities and Accountabilities

4.1 Please insert text here or indicate “Not applicable”.

#### 5. Procedures and Processes

5.1 Please insert text here or indicate “Not applicable”.

#### 6. Guidelines

6.1 Please insert text here or indicate “Not applicable”.

#### 7. Forms

7.1 Please insert text here or indicate “Not applicable”.

#### 8. Additional Help

8.1 Please insert text here or indicate “Not applicable”.

## 0.1E Forms

### Primary Author

For any information or suggestions, please contact the Administrative Manual Secretariat (AMS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item explains the preparation, use and maintenance of forms by the Secretariat and specifies related responsibilities.
- 1.2. This Item applies to administrative forms, model letters, contract templates and other standard documents used for administrative processes at UNESCO.
- 1.3 This Item is not applicable to:
  - (a) forms restricted to one unit;
  - (b) forms generated automatically by IT systems for specific administrative purposes.

### 2. Definitions

- 2.1 **A Form** is a standard document with spaces (fields) to write or select for a series of documents with similar contents.

### 3. Policies

- 3.1 Forms are used to facilitate administrative processes at UNESCO.
- 3.2 Forms in common use by the Secretariat are stored or linked to the "[Forms](#)" depository on the intranet. External forms (for instance, issued by the French government, the UN bodies) may also be included in the Forms depository if they are repeatedly used for professional purposes.
- 3.3 The number of the form (example: Form AM 7-1, Form HR 8-5) references to:
  - (a) reference document – AM for the Administrative Manual or HR for the Human Resource Manual,
  - (b) related chapter (category) number in the reference document (first number),
  - (c) unique, sequential number of the form within the category (last number).
- 3.4 External forms are referenced with their original numbers.

### 4. Roles, Authorities and Accountabilities

- 4.1 **The Primary Authoring Unit** is responsible for:
  - (a) drafting, updating and abolishing the forms;
  - (b) validity of external forms under its responsibility.
- 4.2 **AMS** is responsible for reviewing, numbering and publishing the forms in the Forms depository.
- 4.3 **The Bureau of Human Resource Management (HRM)** is responsible for drafting, updating and abolishing the forms related to personnel matters.
- 4.4 **The Policy and Compensation Section (HRM/POL)** is responsible for reviewing, numbering and publishing the forms related to personnel matters.
- 4.5 **The Office of International Standards and Legal Affairs (LA)** provides prior advice

and clearance to Primary Authoring Units on new or revised forms.

## **5. Procedures and Processes**

- 5.1 The Primary Authoring Unit prepares the draft form in both working languages in accordance with guidelines set out in paragraph 5.2 below.
- 5.2 The forms should be prepared using standard software (e.g. MS Word, MS Excel, HTML). The forms may be locked to ensure that only relevant spaces (fields) are filled-in by the users.
- 5.3 The Primary Authoring Unit seeks contribution from other units and LA clearance before submission of the form to AMS for publishing.
- 5.4 Upon submission of the Primary Authoring Unit, AMS publishes the form and notifies staff.
- 5.5 In order to ensure consistency across the forms, AMS may request changes to the draft forms.

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## 1.1 Constitution and other Basic Texts

### Primary Author

For any information or suggestions, please contact the Office of International Standards and Legal Affairs (LA), which is responsible for this Item.(Original: English)

### 1. Overview

- 1.1 The Basic Texts addressed in this Item include the [Constitution of UNESCO](#), the [General Conference Resolution on the Rights and obligations of Associate Members](#), the [Convention on the Privileges and Immunities of the Specialized Agencies](#) and the [Agreement between the Government of the French Republic and the Organization regarding the Headquarters of UNESCO and the Privileges and Immunities of the Organization in France](#). For other basic instruments, see [Basic Texts](#).

### 2. Definitions

- 2.1 “UNESCO” is the official acronym for the United Nations Educational, Scientific and Cultural Organization which, in the Administrative Manual, will also be referred to as “the Organization”.
- 2.2 “Associate Members” refers to a category of membership in UNESCO composed of territories or groups of territories that are not states and whose are conducted by Member States international relations.
- 2.3 “Specialized Agencies” refers to entities that were established by intergovernmental agreements and that have a wide range of international responsibilities in economic, social, cultural, educational, health and related fields, as defined in their basic instruments and which have been brought into relationship with the United Nations under Article 57 of the [Charter of the United Nations](#).

### 3. Policies

- 3.1 [UNESCO’s Constitution](#) was adopted on 16 November 1945. The Organization was created “for the purpose of advancing, through the educational and scientific and cultural relations of the peoples of the world, the objectives of international peace and of the common welfare of mankind for which the United Nations Organization was established...” ([Preamble to the Constitution](#)). The Constitution contains the fundamental principles governing the entire Organization. It has been amended by the General Conference at various times since 1945.
- 3.2 The Constitution sets out the purposes and functions of the Organization and the conditions of membership; it establishes the three main organs of UNESCO, namely the General Conference, the Executive Board and the Secretariat; it also contains provisions governing National Cooperating Bodies, reports by Member States, the budget, relations with the United Nations Organization and other specialized agencies, and the legal status of the Organization.
- 3.3 Pursuant to [Article II.3 of the Constitution](#), the General Conference adopted at its 6th session a resolution setting out the [Rights and obligations of Associate Members](#).
- 3.4 The list of Member States and Associates Members of UNESCO can be found in [Basic Texts, Tab Q](#).
- 3.5 The [Convention on the Privileges and Immunities of the Specialized Agencies](#) was adopted by the United Nations General Assembly on 21 November 1947. It was accepted, together with Annex IV embodying provisions specific to UNESCO, by the

UNESCO General Conference at its 3rd session in 1948, effective 7 February 1949. The list of states which have undertaken to apply the provisions of the Convention in respect of UNESCO can be found in [Basic Texts, Tab O](#).

- 3.6 The [Agreement between the Government of the French Republic and the United Nations Educational, Scientific and Cultural Organization regarding the Headquarters of UNESCO and the Privileges and Immunities of the Organization on French Territory](#) (the “Headquarters Agreement”) was signed on 2 July 1954 and entered into force on 23 November 1955. It relates to the permanent Headquarters of UNESCO in Paris and to the Organization’s privileges and immunities in France.
- 3.7 See also [AM Item 12.1](#), which deals in more detail with the Headquarters Agreement, and [AM Item 12.2](#) regarding responsibility for the management of premises.

#### **4. Roles, Authorities and Accountabilities**

- 4.1 The Director-General, as chief administrative officer of the Organization, is ultimately responsible and accountable to the General Conference and the Executive Board for the implementation of the provisions of the Basic Texts mentioned above which are within the purview of the Secretariat.
- 4.2 Within the Secretariat, the Director-General may delegate to officials, who will act on his/her behalf, authority to perform some of his/her functions. These officials will in turn be responsible and accountable to the Director-General for the manner in which they have performed their delegated authority, either directly or through further delegation.
- 4.3 LA is responsible for advising on questions concerning the application and interpretation of the Basic Texts mentioned above.

#### **5. Procedures and Processes**

Not applicable

#### **6. Guidelines**

Not applicable

#### **7. Forms**

Not applicable

#### **8. Additional Help**

Not applicable



## 1.2 Structure of the Secretariat

### Primary Author

For any information or suggestions, please contact the Executive Office of the Director-General (ODG), which is responsible for this Item (Original: English).

### 1. Overview

The structure of the Secretariat is determined by the Director-General. It is presented in the form of an [organizational chart](#) in the biennial [Approved Programme and Budget \(C/5\)](#).

### 2. Definitions

The structure of the Secretariat, as determined by the Director-General, lays out the architecture of the different sectors, services, field units and other entities that constitute the Secretariat and that implement the Approved Programme and Budget (C/5) over the course of the biennium.

### 3. Policies

At least once every biennium, the Director-General consults the Executive Board regarding the structure of the Secretariat, in particular with regards to any important changes he/she is thinking of making to it.

### 4. Roles, Authorities and Accountabilities

The structure of the Secretariat is determined by the Director-General in line with requirements for the implementation of the Approved Programme and Budget for the biennium.

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 1.3 General Conference

### Primary Author

For any information or suggestions, please contact the Secretariat of the Governing Bodies (GBS), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 This Item concerns the General Conference, one of the two governing bodies of UNESCO.

### 2. Definitions

- 2.1 **Basic information.** The General Conference is one of the three principal organs of UNESCO ([Article IV of the Constitution](#)). Its operation is governed by the [Rules of Procedure of the General Conference](#), which are laid down by the General Conference itself and reproduced in the [Basic Texts](#). A revised edition is published after each session of the General Conference if necessary.
- 2.2 **Composition.** The General Conference is composed of representatives of States Members of the Organization.
- 2.3 **Functions.** The principal function of the General Conference is to determine the policies and main lines of work of the Organization. It takes decisions on the programme and budget. Its other functions include the adoption for submission to Member States of draft international conventions and recommendations, the election of Members of the Executive Board and the appointment of the Director-General on the recommendation of the Executive Board.
- 2.4 **Ordinary sessions.** The General Conference meets in ordinary session every two years, normally at Headquarters unless an invitation is accepted from a Member State to hold a session on its territory.
- 2.5 **Extraordinary sessions.** The General Conference may also meet in extraordinary session, if it so decides, or when convened by the Executive Board or at the request of at least one third of the Member States. Extraordinary sessions are held at the Headquarters of the Organization, unless the Executive Board deems it necessary to convene the General Conference at another venue.
- 2.6 **Subsidiary organs.** The subsidiary organs established by the General Conference to carry out its work are the following:
  - (a) the General Committee of the Conference;
  - (b) committees established at each session, as expressly provided by the Rules of Procedure:
    - (i) Credentials Committee;
    - (ii) Nominations Committee;
    - (iii) Legal Committee;
    - (iv) Headquarters Committee;
  - (c) Other organs. The General Conference may also establish a number of other organs depending on the working methods that it decides to adopt, on the proposal of the Executive Board (C/2 document); the General Conference itself decides on their composition and functions. In practice, these organs are the programme commissions, corresponding to the structure of the draft programme and budget submitted to the General Conference for consideration, and the Administrative Commission.

### **3. Policies**

3.1 The General Conference adopts its own Rules of Procedure.

### **4. Roles, Authorities and Accountabilities**

4.1 The organization of sessions of the General Conference is the responsibility of the Secretariat of the General Conference (SCG), in cooperation with the Division of Conferences, Languages and Documents (MSS/CLD) and the Special Events Section of the Division of Public Information (ERI/DPI/SPE) (see [AM Item 11.1](#)); for documents, see [AM Item 11.3](#) and [AM Appendix 8.2B](#).

### **5. Procedures and Processes**

Not applicable

### **6. Guidelines**

Not applicable

### **7. Forms**

Not applicable

### **8. Additional Help**

Not applicable

## 1.4 Executive Board

### Primary Author

For any information or suggestions, please contact the Secretariat of the Governing Bodies (GBS), which is responsible for this Item. (Original: French)

### 1. Overview

1.1 This Item concerns the Executive Board, one of the three governing bodies of UNESCO.

### 2. Definitions

2.1 **The Executive Board (EXB)** ([Article V of the Constitution](#)) consists of 58 Member States (hereinafter referred to as “Members” of the Executive Board) elected by the General Conference. The President of the General Conference sits *ex officio* in an advisory capacity on the Executive Board. Each Member appoints a representative for the duration of its term on the Board. It may also appoint alternates. The Executive Board exercises the powers delegated to it by the General Conference on behalf of the Conference as a whole. The Executive Board meets in ordinary session at least twice per year; it may meet in extraordinary session if convened by its Chairperson on his or her initiative or at the written request of six Members of the Board.

2.2 **The principal functions of the Executive Board** are to ensure execution of the programme adopted by the General Conference and to examine the draft programme and budget of the Organization for submission, with its own recommendations, to the General Conference. It is also responsible for preparing the agenda for sessions of the General Conference, making recommendations on the organization of its work and the invitations to its sessions, convening extraordinary sessions, submitting to the Conference the Director-General’s report on the activities of the Organization, recommending the admission of new Members, proposing a candidate for the office of Director-General, approving official arrangements with intergovernmental organizations, admitting non-governmental or semi-governmental organizations to consultative arrangements and convening categories of international meetings and deciding on the participants to be invited thereto.

2.3 **The organs of the Executive Board** consist of the commissions and committees the Board deems necessary to fulfil its task. Once half of its members have been renewed by the General Conference, the Executive Board sets up its permanent commissions and committees, currently five in number: the Finance and Administrative Commission (FA), the Programme and External Relations Commission (PX), the Special Committee (SP), the Committee on Conventions and Recommendations (CR) and the Committee on Non-Governmental Partners (NGP). The Board may, in addition, establish any temporary committees it considers necessary. It shall specifically define the terms of reference of each committee at the time it is constituted. The Chairperson of the Executive Board is an *ex officio* member of all the organs of the Board.

### 3. Policies

3.1 [The Rules of Procedure of the Executive Board](#) have been adopted by the Board itself, and are available on the [Board’s website](#).

3.2 **Regulations for payment of travel expenses and subsistence allowances** to the representatives appointed by the Members of the Executive Board are contained in the [Annex to the Rules of Procedure of the Executive Board](#).

### 3.3 Restrictive Provisions

- (a) During their term of office, representatives and alternates and alternates appointed by Members of the Board shall not be paid any allowances or reimbursed for any expenses other than those provided for in [Articles 61, 62 and 63 of the Rules of Procedure of the Executive Board](#).
- (b) During their term of office, the Organization shall not pay them any other fees or remuneration whatsoever.
- (c) Representatives and alternates appointed by Members of the Board may not enter into a contractual relationship with the Secretariat until eighteen months have elapsed from the date of cessation of their representative functions.

## 4. Roles, Authorities and Accountabilities

- 4.1 **The organization of the sessions of the Executive Board** is the responsibility of the Secretary of the Executive Board (SCX) in cooperation with the Division of Conferences, Languages and Documents (MSS/CLD) ([AM Item 11.2](#)).
- 4.2 For Executive Board documents, please refer to [AM Item 11.4](#) and for the responsibilities of the Secretariat, [AM Item 11.2, paragraph 4](#).

## 5. Procedures and Processes

Not applicable

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 1.5 Secretariat: Administrative Responsibility

### Primary Author

For any information or suggestions, please contact:

- The Executive Office of the Director-General (ODG) for Secretariat structure (except the Field Offices);
- The Bureau of Field Coordination (BFC) for Field Offices;
- The Bureau of Financial Management (for responsibilities of Administrative Officers);

which are responsible for this Item (Original: English).

### 1. Overview

1.1 This Item covers the main administrative responsibilities within the Secretariat.

### 2. Definitions

2.1 **The Secretariat** is divided into Sectors responsible for programme, administration and external relations, as well as Support Services. Sectors are headed by Assistant Directors-General (ADGs) and are divided into bureaux, offices and divisions (see [Organizational Chart](#) and [AM Item 1.2](#)).

2.2 **The Senior Management Team (SMT)** is chaired by the Director-General and composed of the Deputy Director-General, all the ADGs, Director BFC, Director GE, the Chief Financial Officer, the Chief Information Officer, Director HRM, Director LA, Director IOS, Director GBS and Director ODG (ref. [DG/Note/10/43](#)). The main purpose of the SMT, which play an advisory role, is to provide a forum for internal communication, coordination and consultation at the highest management levels in order to ensure an effective and collegial leadership of the Organization and facilitate integration and cohesion within all UNESCO's programmes. The SMT will meet every two months for an information/consultation session, and more frequently if required. The SMT is supported by the following three Senior Management Committees (ref. [DG/Memo/10/18](#)):

- (a) The Executive Management Committee (EMC) (see [Paragraph 4.1](#) below);
- (b) The Programme Management Committee (PMC) (see [Paragraph 4.2](#) below);
- (c) The Corporate Service Committee (CSC) (see [Paragraph 4.3](#) below).

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

#### 4.1 The Executive Management Committee (EMC)

##### 1. Purpose of the Executive Management Committee

The Executive Management Committee (EMC) is established to assist the Director-General in making strategic and high-level operational decisions. The Committee is advisory in nature, its overriding purpose being to provide a forum where the Director-General can discuss and receive advice on the key strategic, programmatic and managerial issues.



## 2. Composition and structure

The members of the EMC are:

- Director-General (Chair)
- Deputy Director-General
- Assistant Director-General for Strategic Planning
- Assistant Director-General for External Relations and Public Information
- Director, Executive Office of the Director-General

Secretariat: Executive Office of the Director-General

Other participants may be invited to meetings of the EMC, as required.

## 3. Frequency and agenda of meetings

The EMC shall meet as needed, normally on a weekly basis. The agenda and supporting documents for meetings shall be prepared by the Secretariat of the EMC, in consultation with the Chair. EMC members may make requests for items to be included on the agenda for its meetings.

## 4. Responsibilities

The EMC provides overall leadership, oversees and reviews recommendations from the Programme Management and Corporate Services Committees, and oversees the following issues:

- overall priorities and strategic direction of the Organization;
- allocation of resources;
- organizational structure and reforms;
- current and emerging organizational risks and opportunities;
- overall monitoring of within-biennium performance, and overall review of performance in relation to outcomes;
- overall budgetary execution status;
- high-level staff matters;
- changes to the Organization's regulations, rules and policies;
- organizational changes in field office presence;
- key relationships with important partners of the Organization and with Permanent Delegations of Member States;
- preparation for Executive Board and General Conference meetings; and,
- institutional follow-up to the recommendations of the oversight bodies (External Auditor, Internal Oversight Service, Joint Inspection Unit).

### 4.2 The Programme Management Committee (PMC)

#### 1. Purpose of the Programme Management Committee

The Programme Management Committee (PMC) is established to monitor and coordinate programme and related operational issues, and to advise the Director-General in this regard. The Committee coordinates and monitors overall programme implementation, as well as promotes intersectoral dialogue and other such initiatives at Headquarters and in the field. It ensures coherence and integration in all programmes, as well as continued alignment of programmes and resources with the Organization's strategic priorities. The Committee also oversees programme performance and draws lessons learned.

#### 2. Composition and structure

The members of the PMC are:

- Deputy Director-General (Chair)
- Assistant Director-General for Strategic Planning (Vice-Chair)

- Assistant Director-General for External Relations and Public Information
- Assistant Director-General for the Africa Department
- Assistant Director-General for Education
- Assistant Director-General for Natural Sciences
- Assistant Director-General of the Intergovernmental Oceanographic Commission
- Assistant Director-General for Social and Human Sciences
- Assistant Director-General for Culture
- Assistant Director-General for Communication and Information
- Director, Bureau of Field Coordination
- Director, Division for Gender Equality, Executive Office of the Director-General
- Deputy-Director, Executive Office of the Director-General
- Two Field Office/Category I Institute Directors

Secretariat: Bureau of Strategic Planning

*Ex officio* members:

- Director, Office of International Standards and Legal Affairs
- Director, Internal Oversight Service
- Director, Governing Bodies Secretariat
- Chief Information Officer

Other participants may be invited to meetings of the PMC as required, notably the heads of the Corporate Services.

### **3. Frequency and agenda of meetings**

The PMC shall meet on a monthly basis. However, the Chair of the PMC may convene additional meetings, as necessary. The agenda and supporting documents for meetings shall be prepared and disseminated by the Secretariat of the PMC, in consultation with the Chair. PMC members may make requests for items to be included on the agenda for its meetings.

### **4. Responsibilities**

The Programme Management Committee shall:

- review the programme strategy and priorities of all programme sectors, for consistency and coherence;
- critically and thoroughly review consistency between strategic priority programmes and budgetary allocations at the time of preparing the Draft Programme and Budget document (C/5), and advise on appropriate adjustments;
- review programme performance and monitor overall budgetary implementation, including inter-sectoral activities, as well as advise on corrective measures to be taken to address challenges and shortcomings that are identified by the PMC and Corporate Services Committee reviews or through regular monitoring;
- oversee the coherence and performance of inter-sectoral platforms;
- review policy, procedures and tools for programme monitoring and results reporting, and oversee their implementation;
- regularly review communications, outreach, publications and public relations strategies and their effectiveness in support of programme delivery and the overall mandate of UNESCO;
- review priorities for each field office and give appropriate guidance and direction towards better programme service delivery in Member States;
- recommend the renewal, establishment or discontinuation of committees and working groups concerned with programme issues, provide direction for their work and receive their recommendations;
- follow up and advise on implementation of Governing Bodies' decisions and

recommendations relating to programmes and field presence;

- review and ensure follow-up on the implementations of main findings of audits (internal / external) and evaluations relevant to Programme Sectors; and
- review and recommend adjustments to the Terms of Reference of the PMC, as necessary.

#### **4.3 The Corporate Service Committee (CSC)**

##### **1. Purpose of the Corporate Services Committee**

The Corporate Services Committee (CSC) is established to monitor and coordinate all management issues falling under the purview of the Corporate Services (administration, financial management, information management systems and related services, i.e. ADM, BFC, BFM, BSP, ERI, GBS, HRM, IOS, LA and ODG), and to advise the Director-General on important decisions in this regard. Its role is advisory and it does not limit the executive powers of the Director-General nor does it reduce the operational responsibilities and accountabilities of each of the Corporate Services.

##### **2. Composition and structure**

The members of the CSC are:

- Deputy Director-General (Chair)
- Assistant Director-General for Administration (Vice-Chair)
- Assistant Director-General for External Relations and Public Information
- Chief Financial Officer
- Chief Information Officer
- Director, Human Resources Management
- Director, Executive Office of the Director-General

Secretariat: Executive Office of the Director-General

*Ex officio* members:

- Director, Office of International Standards and Legal Affairs
- Director, Internal Oversight Service
- Director, Governing Bodies Secretariat

Other participants may be invited to meetings of the CSC as required, notably the Assistant Directors-General of Programme Sectors and programme managers.

##### **3. Frequency and agenda of meetings**

The CSC shall meet on a monthly basis. However, the Chair of the CSC may convene additional meetings as necessary. The agenda and supporting documents for meetings shall be prepared and disseminated by the Secretariat of the CSC, in consultation with the Chair. CSC members may make requests for items to be included on the agenda for its meetings.

##### **4. Responsibilities**

The CSC, having regard to the Financial Regulations and Rules, as well as to relevant decisions and established policies and procedures of the Governing Bodies, shall:

- undertake the review and lead the process of streamlining operations and/ or procedures;
- identify current and emerging operational risks and opportunities, as well as devise appropriate actions to be taken;
- regularly review the performance of the Corporate Services and decide on corrective actions wherever there are deviations from plans;
- regularly monitor activity implementation and the budget status of the Corporate Services;
- advise on agenda items of the Governing Bodies concerning financial management

- and administration;
- follow up on the implementation of the main findings of audits (internal / external) and evaluations relevant to the Corporate Services;
  - monitor the effective and efficient implementation of information technology projects involving more than one organizational entity;
  - review and follow-up on the reports and findings of committees and working groups relevant to the mission or work of the Corporate Services; and
  - review and recommend adjustments to the Terms of Reference of the CSC, as necessary.
- 4.4 **When the Director-General is absent from Headquarters**, he/she designates authority and accountability to a senior official to deal with routine matters. The choice would normally be the Deputy Director-General. In the absence of the Deputy Director-General, the choice of the senior official is determined at the discretion of the Director-General or, in the absence of such a specific designation, by the Organizational order of precedence. If the ADGs are all absent at the same time, a Deputy Assistant Director-General (DADG) may be chosen to deal with routine matters, following the Organizational order of precedence. If no DADGs are available, a director of division may be designated to deal with routine matters.
- 4.5 **The ADGs are responsible for the implementation of their programme** and for the administration of their sector in accordance with the indications of the Director-General, with the policies, rules and procedures of the Organization and the provisions set out in the Administrative and Human Resource Manuals. They report to the Director-General, or to the Deputy Director-General, according to the specific instructions they have received in this regard.
- 4.6 **When an ADG is absent from Headquarters**, he/she designates his/her deputy, or in the latter's absence, a senior division director, to replace him/her in dealing with all matters that arise concerning his/her sector to the extent he/she specifies. However, if an ADG is able to maintain close contact with his/her sector while on mission or leave, he/she may limit the delegation of responsibility to only routine affairs (see also [Paragraph 4.14](#) on Certifying Officers below). The DIR/ODG is to be informed in writing and in advance of any interim arrangements.
- 4.7 ADGs clear in advance with the Director-General any interim arrangements for the replacement by DADGs, as well as by bureau, office and division directors, for periods of long absence or for vacancy periods. Customarily, any replacement is entrusted to the most senior official, in terms of length of service and grade, in the sector.
- 4.8 ADGs may request modification of an administrative decision taken by officials to whom authority is delegated as indicated in [Paragraphs 4.6](#) and [4.7](#) above. Such modification shall be requested from the DDG by means of a memorandum that is transmitted via DIR/ODG. The memorandum requesting the modification must be shared with the official responsible for the decision to allow him/her to add his/her comments to the request for modification should he/she so wishes.
- 4.9 **The DADGs** in the sector are responsible for assisting the ADG in the discharge of his/her duties and for replacing the ADG in his/her absence. During their own absence, any interim arrangements for replacement are to be cleared in advance with the ADG (see also [Paragraph 4.7](#) above).
- 4.10 **Bureau and office directors** who report to an ADG are responsible for the administration of their bureaux and offices in accordance with the policies, rules, and regulations of the Organization and the provisions set out in the Administrative and Human Resource Manuals. During their absence, any interim arrangements for replacement are to be cleared in advance with the ADG (see also [Paragraph 4.7](#) above).
- 4.11 **Division directors** are responsible for the administration of their divisions in accordance with the policies, rules, and regulations of the Organization and the provisions set out in the Administrative and Human Resource Manuals. They report to an ADG, bureau or office director. During their absence, any interim arrangement for replacement is cleared

in advance with the ADG, bureau or office director, as the case may be (see also [Paragraph 4.7](#) above).

- 4.12 **Delegation of Authority:** On the basis of the Organization's [Staff Regulations, Staff Rules](#), [Financial Regulations](#) and Financial Rules, the authority of the management of human and financial resources is delegated by the Director-General to the Deputy Director-General, ADGs and Directors of Corporate Services as set out in DG Notes, Administrative and Human Resource Manuals and job descriptions. These officials may, in turn, delegate some of their authority to subordinated staff within the Secretariat.
- 4.13 **Directors/Heads of Field Offices away from Headquarters** are responsible for the management, administration, safety and security of their offices, as well as that of all personnel assigned to them, in accordance with the provisions set out in the Administrative and Human Resource Manuals. They report administratively to the Director BFC (DIR/BFC). They are also accountable for decentralized programme implementation to the substantively responsible sector ADGs for the different programmes and activities they coordinate and implement in their respective offices. In the case of absence, they designate the most senior professional staff member (with the exception of Administrative Officers in order to avoid conflict of interest) as the Officer-in-Charge for the daily management of the office, and delegate their representational functions to the UN Resident Coordinator or to another country representative of a UN system agency. Such standing arrangements are notified to BFC, as are any changes to interim arrangements.
- 4.14 **Finance and Administrative Officers (AO)** are responsible for providing a range of financial management support services to sectors, bureaux and institutes. AOs report directly to the sector ADG, director of offices/bureaux at Headquarters or director of institutes. However, on matters of internal financial control, in their capacity as Certifying Officer, they have a functional reporting line to the Chief Financial Officer. This "financial responsibility" is described further in [AM Item 3.1](#) "Introduction to Finance". AOs are the cornerstones of the financial and internal control framework described in the [AM Item 3.4](#).

## 5. Procedures and Processes

Not applicable

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 1.6 Internal Oversight

### Primary Author

For any information or suggestions, contact the Internal Oversight Service:

- Internal Audit Office (IOS/AUD),
- Evaluation Office (IOS/EVS),
- Investigation Office (IOS/INV),

which are responsible for this Item (Original: English).

### 1. Overview

#### 1.1 Internal Oversight Mission

- (a) The Internal Oversight Service (IOS) provides the Director-General with independent, objective assurance, systematic review and advice to add value and improve programme design, delivery and operations. IOS helps UNESCO accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk and results based management, control and governance processes.
- (b) The consolidated oversight mechanism provided by IOS covers internal audit, evaluation, investigation and other management support.

### 2. Definitions

- 2.1 **Advisory & consulting service:** A service for which the nature and scope are agreed to with the client and is intended to add value to and improve the Organization's governance, risk management and control processes without assuming a management responsibility.
- 2.2 **Control:** Any action taken by management, the Governing Bodies and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved.
- 2.3 **Control processes:** The policies, procedures and activities that are part of a control framework, designed to ensure that risks are contained within the risk tolerances established by the risk management process.
- 2.4 **Control self-assessment:** A technique that allows managers and work teams directly involved in business units or processes to participate in the risk management and control assessment for processes in which they work. This technique may involve surveys, questionnaires and/or facilitated workshops. Managers can use the self-assessment process to clarify business objectives and to identify and address related risks.
- 2.5 **Corporate evaluations:** The evaluations conducted by the IOS Evaluation Office are commonly referred to as corporate evaluations. These evaluations typically assess areas of high significance or strategic importance that contribute to the achievement of UNESCO's mandate and medium-term strategy objectives. Corporate evaluations are conducted either using the internal capacities and expertise of the IOS Evaluation Office and/or with external consultants. When conducting corporate evaluations, the IOS Evaluation Office assures the quality of the entire evaluation process, including the final report and tracking the implementation of report recommendations. All completed evaluations are submitted to the Director-General and the Executive Board. IOS is fully responsible for their contents and they are issued as IOS Evaluation Office reports.
- 2.6 **Decentralized evaluations:** Decentralized evaluations are managed by UNESCO entities with a programmatic function, typically one of the Programme Sectors or field units, and conducted by evaluators who have not been involved in the design, implementation or management of the subject under evaluation. The most common type of decentralized evaluation is at the project-level, typically donor-funded extrabudgetary activities.

Decentralized evaluations shall meet the same level of norms and standards as corporate evaluations, including the ethical guidelines and code of conduct for evaluators. For the purposes of quality assurance and to allow for the future synthesis of findings, the evaluations shall follow a standardized framework with respect to the evaluation methodology and the evaluation criteria covered.

As per UNESCO's guidelines on extrabudgetary activities, all extrabudgetary activities are subject to evaluation. The nature of the evaluation depends on the size and complexity of the project. The provisions for evaluation are explicitly referred to in the donor agreement and, as per the standard project document template, should also be described in the project document and budget. The evaluation may relate to an individual project, a portfolio of activities funded by a donor under a framework agreement, or a multi-donor framework funded by several partners.

- 2.7 **Evaluation:** An assessment, as systematic and impartial as possible, of an activity, project, programme, strategy, policy, topic, theme, sector, operational area, institutional performance, etc. It focuses on expected and achieved accomplishments, examining the results chain, processes, contextual factors and causality, in order to understand achievements or the lack thereof. It aims at determining the relevance, impact, effectiveness, efficiency and sustainability of the interventions and contributions of the organizations of the United Nations system. An evaluation should provide evidence-based information that is credible, reliable and useful, enabling the timely incorporation of findings, recommendations and lessons into the decision-making processes of the organizations of the United Nations system and its members.
- 2.8 **Evaluation focal point:** A UNESCO staff member who has been designated to coordinate the planning and management of decentralized evaluations, typically extrabudgetary projects for which the programme sector / field office is the responsible implementing unit). Focal points must complete an IOS training programme on evaluation management. The focal points are nominated by the respective ADG or Field Office director / head.
- 2.9 **Internal audit:** An independent, objective assurance and consulting activity designed to add value and improve the Organization's operations. It helps the Organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 2.10 **Intervention:** An intervention can be an activity, project, programme, strategy, policy, topic, theme, sector, operational area or institution.
- 2.11 **Investigation:** Examination and determination of the veracity of allegations about irregularities (fraud, waste, abuse and other misconduct) and provision of supporting evidence for potential disciplinary measures or prosecution.
- 2.12 **Monitoring:** A continuous function providing managers and key stakeholders with regular feedback on the consistency or discrepancy between planned and actual activities and programme performance and on the internal and external factors affecting results. Monitoring provides an early indication of the likelihood that planned results will be attained and provides an opportunity to validate the programme theory and logic and to make necessary changes in programme activities and approaches.
- 2.13 **Review:** An assessment of the performance of an intervention, periodically or on an ad hoc basis that does not involve the full process of evaluation or audit.
- 2.14 **Risk management:** A process to identify, assess, manage and control potential events or situations with an impact on the Organization and to provide reasonable assurance regarding the achievement of the Organization's objectives.
- 2.15 **Self-evaluation:** An evaluation of an on-going or completed project, programme or policy, covering its design, implementation and / or results, conducted by those who are entrusted with the design and delivery of the intervention.

### 3. Policies

### 3.1 Standards

- (a) IOS carries out its audit functions in accordance with [The International Standards for the Professional Practice of Internal Auditing](#) of the the Institute of Internal Auditors (IIA) and the [Code of Ethics](#) established by the IIA.
- (b) Investigatory work is undertaken in conformity with the [Uniform Guidelines for Investigations](#) adopted by the Conference of International Investigators of United Nations Organizations and Multilateral Financial Institutions.
- (c) IOS performs evaluations in accordance with the United Nations Evaluation Group (UNEG) [Norms and Standards for Evaluation in the UN System](#) as a set of guiding principles to regulate the conduct of evaluation.

### 3.2 Financial Regulations

[Financial Regulation 10.1 \(d\)](#) on Internal Control provides:

The Director-General shall:

- (a) Establish detailed financial rules, operating policies and procedures in order to ensure effective financial administration, the exercise of economy and safeguard of the assets of the Organization;
- (b) Designate the officers who may receive moneys, incur obligations and make payments on behalf of the Organization;
- (c) Maintain an internal control system to ensure the accomplishment of established objectives and goals for operations; the economical use of resources; the reliability and integrity of information; compliance with policies, plans, procedures, rules and regulations; and the safeguarding of assets;
- (d) Maintain an internal oversight function which is responsible for the review, evaluation and monitoring of the adequacy and effectiveness of the Organization's overall systems of internal control. For this purpose, all systems, processes, operations, functions and activities within the Organization shall be subject to such review, evaluation and monitoring.

### 3.3 Oversight Advisory Committee

The General Conference through 38 C/Resolution 102 approved the revised Terms of Reference of the Oversight Advisory Committee (OAC). The Committee, comprising five members, advises inter alia on the role and effectiveness of the IOS and its strategies, priorities and work plans and suggest potential areas to address the Organization's risks and strategic opportunities.

### 3.4 Internal Audit Charter and Policy

UNESCO's IOS Internal Audit Charter and Policy presented to the Executive Board at its 199th session, sets forth the framework for ensuring an integrated system of assurance on the adequacy and effectiveness of UNESCO's risk management and control. In this regard, independent assurance is provided by the External Auditor, the Internal Oversight Service (IOS). In addition, the Joint Inspection Unit (JIU) conducts evaluations, inspections and investigations to secure administrative efficiency and to achieve greater co-ordination between UN organizations.

### 3.5 Evaluation Policy

The UNESCO [Evaluation Policy](#) establishes the institutional framework for strengthening UNESCO's overall evaluation system. The policy is based upon widely accepted principles of independence, accountability, transparency, utility and impartiality. The Executive Board welcomed the policy and invited the Director-General to report periodically on its implementation (196 EX/Decision 24).

## 4. Roles, Authorities and Accountabilities



#### 4.1 IOS scope of work

- (a) IOS seeks to determine whether the Organization's framework of risk and results based management, control and governance processes, as designed and presented by management, is adequate and functioning in a manner which ensures that:
  - (i) Programmes are designed and implemented to produce results that are consistent with established objectives of the Organization;
  - (ii) Programmes are delivered effectively, planned results achieved and that lessons arising from their implementation are learned, disseminated and included into subsequent policy development, programme and project planning;
  - (iii) Risks are appropriately identified and managed;
  - (iv) Significant performance, financial, and operating information is accurate and timely;
  - (v) Resources are acquired economically, used efficiently and adequately protected;
  - (vi) Continuous qualitative improvements are included in the Organization's processes;
  - (vii) Employees' actions are in compliance with policies, standards and procedures;
  - (viii) Significant legislative or regulatory issues impacting the Organization are recognised and addressed properly;
  - (ix) Allegations of irregularities (fraud, waste, abuse of authority and other misconduct) are investigated and efforts are made to promote an ethical working environment.
- (b) In providing advisory services, IOS seeks to add value by improving the Organization's programme delivery and operations.

#### 4.2 IOS Authority

- (a) When conducting assignments IOS personnel have the following authorities:
  - (i) Complete and unrestricted access to all records, documents, personnel and physical assets relevant to the subject under review at Headquarters and in UNESCO institutes, centres and the field;
  - (ii) The right to communicate directly with all levels of staff and management;
  - (iii) The right to request any staff member to furnish all information and explanations that IOS deems necessary;
  - (iv) The right to determine scopes of work, apply techniques and allocate resources within budget authorities, including the engagement of specialized consultants.
- (b) The Director of IOS shall have unrestricted access to the Oversight Advisory Committee.

#### 4.3 IOS Responsibility: The Director of IOS is responsible for the work of IOS and is required to:

- (a) Submit an oversight strategy and work plans, including risk-based and flexible annual audit plan and a biennial evaluation plan, to the Director-General through the Oversight Advisory Committee;
- (b) Implement the strategy and work plans and issue timely reports; implement as appropriate any additional assignments requested by management; for example, when the risks attached to the proposed assignment are higher than those of other planned activities;
- (c) Regularly inform the Director-General and the Oversight Advisory Committee of the status and results of the oversight strategy and work plan, including progress reports on the actions taken by management in response to the recommendations made by IOS;

- (d) Adopt best practices in oversight functions, keeping management and the Oversight Advisory Committee informed of emerging trends;
- (e) Use professionals with sufficient knowledge, skills, experience and any other competencies needed to fulfil the mission of IOS and to maximize the efficiency and effectiveness of the used resources;
- (f) Liaise with representatives of the External Auditor to foster a cooperative and professional working relationship; optimise audit coverage; and share information such as strategies, work plans and all reports produced by both the IOS and the External Auditor;
- (g) Act as focal point for the Joint Inspection Unit (JIU) to facilitate evaluations, inspections and investigations of this independent external oversight body of the United Nations;
- (h) Establish a quality assurance and improvement programme that covers all aspects of IOS activities, continuously monitor its effectiveness and assure conformity with applicable Standards and Guiding Principles (see [Paragraph 3.1](#) above);
- (i) Provide advisory services, within IOS capacities and areas of expertise, to assist management in meeting its objectives.

#### 4.4 IOS Accountability and Independence

- (a) The Director of IOS is appointed by the Director-General. The Director-General shall take decisions concerning the appointment, extension, renewal and termination of appointment of the Director of IOS in consultation with the Executive Board (Staff Regulations and Staff Rules, Regulation 4.5.3) and may also consult with the Oversight Advisory Committee on the required qualifications of the candidates. The Director of IOS reports to and is accountable directly to the Director-General. IOS operates independently from other parts of the UNESCO Secretariat. Apart from providing advice, IOS is not involved in the management of any programmes, operations or functions. The Director-General ensures that IOS is provided with the necessary resources in terms of appropriate staffing, adequate funds and appropriate training to fulfil its mission and maintain its independence.
- (b) An annual report is prepared by the Director of IOS for the Director-General and shared with the Oversight Advisory Committee summarizing significant oversight activities, conclusions, recommendations and action taken in response. This annual report is presented by the Director-General to the Executive Board. In addition, a summary report is submitted to the Executive Board on external evaluations completed

#### 4.5 IOS Recommendations

- (a) UNESCO management officials are responsible for considering IOS reports issued to them for action, providing timely responses to IOS, and implementing agreed action plans. Where management officials and IOS are unable to agree on action plans in response to IOS reports, the matter will be communicated within the Secretariat hierarchy for resolution.
- (b) IOS is responsible for monitoring the implementation status of its recommendations and periodically reporting the status to the Director-General, with particular attention to timely communication of conditions resulting in high risk exposure.
- (c) A Senior Corporate Oversight Officer within the Office of the Director-General is responsible for *inter alia* coordinating and ensuring coherent organizational responses to internal and external oversight reports and their recommendations; identifying cross-cutting issues and trends that require strategic input and decisions at the senior management level and flagging organizational performance and risk issues as appropriate. ([DG/Note/16/12](#))

## 5. Procedures and Processes

## 5.1 Procedures & Processes in Audit

The IOS Internal Audit Manual provides internal auditors with practical guidance, tools and information for performing internal audit activity including planning, executing, reporting and following up on internal auditing engagements. The internal audit phases are elaborated below:

### (a) Audit Planning

- (i) IOS prepares an **Annual Audit Plan** using a risk-based methodology, including consultations with management and consideration of management's requests. The Annual Audit Plan is presented to the Director-General, communicated to the Executive Board and is available on the IOS internet site.
- (ii) UNESCO managers may request or recommend to the Director of IOS that internal audits be undertaken of particular offices, processes or activities. Such requests will be considered from the perspective of organizational risks and priorities for inclusion in the Audit Plan. Similarly, substitutions may be made in the Audit Plan where emerging risks or priorities supersede those of an engagement included in the plan. Such substitutions are to be reported to the Oversight Advisory Committee.
- (iii) The planning process for each engagement is summarized in an **Engagement plan**, including an initial risk assessment, presenting the audit scope, objectives and work programme, as well as the detailed analyses supporting these determinations. The plan is prepared by the mission/project leader and approved by the Head of Internal Audit and the IOS Director.
- (iv) IOS sends the senior official of the entity or unit to be audited a formal Audit confirmation (notification) letter prior to the commencement of audit fieldwork. Offices expected to be consulted during the planning phase of the audit as well as the Office of the Director General (ODG) are also copied on the Audit confirmation letter. The Audit confirmation letter informs the relevant offices of the engagement, the general scope and time frame, and identifies members of the audit team. The letter also explains the logistical needs of the audit team and assists the entity or unit to be audited in preparing for the audit fieldwork. Once issued, the auditors begin gathering information directly from the involved units.
- (v) The audit team uses the most recent [Control self-assessment questionnaire](#) of the entity or unit to be audited, to obtain management's perceptions of the risks and corresponding mitigation techniques to be considered in planning the audit. Auditors assess and validate the self-assessment conclusions as part of the audit engagement.
- (vi) **In order to effectively undertake an audit, IOS may request a confidential Representation letter from the head/director of the entity or activity under audit which discloses, to the best of their knowledge:**
  - a. Any significant deviations from established policies, rules and regulations which could threaten the achievement of the office's operational and programme objectives;
  - b. Any suspected or actual irregularities by staff members, counterparts, contractors or other parties, which may affect UNESCO;
  - c. Actions taken in response to any concerns noted above.

### (b) Audit Execution and Reporting

- (i) At the start of the audit field work, an **entrance meeting** is conducted with the head/director of the entity or activity under audit and its managers. The purpose of this is to ensure that the Terms of Reference have been fully understood, to address questions that the Head/Director and managers may present and to discuss the relevant documentation which has been prepared by the client in advance to arrange the audit work schedule.
- (ii) Based on the risk analysis performed during the planning phase, the auditors select the key actions/controls to test. The testing is guided by the **audit work**

**programmes.**

- (iii) The majority of audit fieldwork consists of **audit testing** which involves the measurement of representative transactions or processes and comparison of the results with established standards or criteria. The objective of the testing is to gather evidence on the validity, accuracy, compliance and/or competence of controls. At the end of the tests, the auditors should have either validated the effective, continuous and consistent functioning of the key actions/controls or identified the weaknesses in their design or implementation.
- (iv) For the control tests standard **audit techniques/procedures** are normally applied such as the review and examination of documents or physical items (inspection); watching operators perform their tasks (observation); reviewing documentary evidence from parties not directly involved in the operations of the auditee (third-party confirmation); comparing or analysing evidence with other data from outside the reference period or from independent sources to identify unusual patterns or variances (analytical review); enquiry, either in writing or orally, and confirmation of assertions; re-computation; re-performance; and interviews. The auditors define the population to be tested and consider the sampling technique to be used to obtain the necessary level of assurance. The two principal approaches to audit sampling are non-statistical (i.e., judgemental) and statistical. Either may be applied upon the judgement of Internal Audit Office and based on the circumstances and purposes of the audit procedure.
- (v) The audit team holds an **exit meeting** at the end of the fieldwork. This is usually with the head/director of the entity or activity under audit and members of its management team. The auditors present for discussion their preliminary findings, conclusions and recommendations. The purpose of the meeting is to reach agreement on the preliminary findings, conclusions and recommendations and to jointly examine effective action plans to respond to recommendations.
- (vi) For audits of field offices, IOS holds a headquarters debriefing for managers of programme sectors and Corporate Services who may be involved in implementing or monitoring recommended actions. The head/director of the field office participates in the briefing as a virtual participant, either by telephone or Skype.
- (vii) The **Draft Audit Report** is to be issued within one month following the exit meeting, unless authorized otherwise by the Director IOS in exceptional circumstances. It provides the overall conclusions, findings and recommendations made as a result of the audit fieldwork and incorporates the results of discussions during the exit meeting. The draft report is issued to the head/director of the entity or activity under audit as well as to all offices to which recommendations are directed in the report. The head/director is invited to provide written comments on the draft report including any additional information that may be helpful in ensuring the factual accuracy of the report. All offices to which recommendations are directed are requested to provide clear and effective action plans to implement their respective recommendations, including target implementation dates. Where needed, additional discussions should take place between IOS and the action offices to ensure that effective actions plans are agreed.
- (viii) The **Final Audit Report** is to be issued within two weeks of receiving management's comments and action plans, unless authorized otherwise by the Director IOS in exceptional circumstances. It provides the overall conclusions, findings and recommendations of the audit following consideration of management's comments on the Draft Audit Report and including management's action plans and time frames for implementing the report's recommendations. Should there be disagreement on conclusions or recommendations, the final report may state both positions and the reasons for the disagreement. The report is issued to the Director-General with copies to other offices within the Secretariat who are to consider the results of the audit or ensure that action is taken in response to the audit recommendations.
- (ix) The reportable **audit findings** are categorized as high risk (fundamental issues with corporate implications), medium risk (significant issues that may affect the

achievement of the entity's or activity's objectives) or low risk (issues meriting attention to better manage risks). Each **audit recommendation** is clearly linked to specific observations and is to improve risk management, efficiency or effectiveness of the Organization.

- (x) Findings and comments that are less significant and not considered as reportable conditions for purposes of the audit report may be communicated by IOS to the head/director of the audited office in a **Management Letter**. Action on these matters is not formally monitored by IOS; however, the recipient is responsible for considering the matters raised to them and taking appropriate measures.
  - (xi) Together with the final audit report, a [Client satisfaction survey](#) is sent to the auditees to inquire about their satisfaction and to receive feedback in order to improve Internal Audit Office services.
  - (xii) **Summaries of internal audit reports** that do not include sensitive or proprietary information, are published on the IOS internet site. Access to full audit reports can be made available to Member States upon their request and subject to the approval of the IOS Director. Summary and final internal audit reports containing sensitive or proprietary information may be redacted by IOS prior to external dissemination.
- (c) Audit Follow-up
- (i) Internal Audit Office monitors the implementation of its internal audit recommendations. To do this, it maintains a web-based tool and data base of recommendations, action plans and follow-up actions for all internal audit recommendations. Recommendation action offices may update the implementation status via the web-based tool or by direct correspondence or meetings with Internal Audit Office. Notwithstanding the Internal Audit Office monitoring process, the assigned action office is accountable for the implementation of Internal Audit recommendations.
  - (ii) In evaluating implementation actions to close a recommendation, Internal Audit Office should be satisfied that the action agreed on was actually taken, or that other effective steps were taken to address the recommendation. Internal Audit Office uses a risk-based approach in monitoring the implementation of audit recommendations. For low-risk issues, Internal Audit Office may choose to rely on management's assertion that actions have been taken. For medium and high-risk issues, Internal Audit Office may require additional evidence of implementation, such as narrative descriptions of actions taken together with documentary support. After review, internal auditors can evaluate the responses as satisfactory and close the recommendation as implemented. An incomplete and unsatisfactory response results in the recommendation remaining open. Should action offices for recommendations have questions about the nature or extent of implementation information that Internal Audit Office would require for a specific recommendation, they are encouraged to contact the principal auditor of the engagement or the Head of Internal Audit.
  - (iii) IOS periodically reports the status of internal audit recommendations to the Oversight Advisory Committee and to the Senior Management Team, including an aging of open recommendations and details of open recommendations pertaining to high-risk issues.

## 5.2 The Evaluation Process

The evaluation process consists of the four distinct phases elaborated below. A description of the main responsibilities of various actors during the evaluation process is

also contained in Annex III of the UNESCO Evaluation Policy.

(a) Budgeting for evaluation

- (i) In line with recognized best practice, the [UNESCO Evaluation Policy](#) establishes a target of 3% of programme expenditure as the recommended minimum level of investment in evaluation. The Evaluation Office monitors and reports on progress made in achieving the target in its Annual Report. The 2016 Ivory Note - *Strengthening accountability and leadership for the follow-up of audit, investigation and evaluation recommendations* ([DG/Note/16/12](#)) – further emphasizes the importance of adequate budgets in support of evaluation.
- (ii) The resourcing of evaluation is guided by the following key principles:
- all evaluations are properly budgeted at the design or planning phase;
  - the Evaluation Office has management authority over the evaluation budget of extrabudgetary projects contained in the decentralized evaluation plan as a means to quality assure the subsequent evaluation process;
  - the Evaluation Office has the authority to conduct any evaluation it chooses, including individual extrabudgetary project evaluations; and
  - efforts are made to pool evaluation resources as a more efficient and effective means to evaluate cross-cutting issues of strategic value to UNESCO.
- (iii) The [Special Account](#) for Strengthening UNESCO's Evaluation Work (197 EX/27 Part I, Annex I) enables financial resources to be pooled to support cross-cutting corporate evaluations, system-wide evaluation initiatives and capacity-building initiatives.

(b) Evaluation Planning<sup>[1]</sup>

- (i) Corporate quadrennial evaluation plan: The Evaluation Office establishes the quadrennial plan in consultation with UNESCO senior management and directors of Field Offices / Institutes. The Executive Board may also request that specific topics be included in the evaluation plan. The plan is a rolling plan thus subject to periodic revision in order to reflect emerging or changing priorities. The IOS Annual Report contains the corporate evaluations planned for the upcoming year.
- (ii) Decentralized evaluation plan: The five major programme sectors are responsible for establishing and managing decentralized evaluations. Designated evaluation focal points may also assist the sectors in the overall management of the plan. The decentralized evaluation plans are updated regularly in order to reflect the important number of extrabudgetary projects which are approved during the course of the programme cycle and contain a mandatory evaluation.
- (iii) The Evaluation Office plans an annual consultation meeting with all programme sectors to discuss evaluation needs and requirements. The consultation is intended to inform the development of the above plans. The Evaluation Office also maintains regular contact with the decentralized evaluation focal points for the purpose of identifying evaluation needs.
- (iv) An **initial preparation meeting** is often convened by the Evaluation Office (for corporate evaluations) or by the responsible sector / field entity who is commissioning the evaluation (for decentralized evaluations). The main purpose of the meeting is to ensure that the evaluation budget has in fact been secured, to discuss the potential scope and purpose of the evaluation and to discuss the establishment of the Evaluation Reference Group.



- (v) An **Evaluation Reference Group** is typically formed for large and complex evaluations that involve multiple stakeholder groups. Its main role is to advise on Terms of References, to provide feedback on draft evaluation reports and to provide guidance on appropriate actions to be taken in response to evaluation findings.
  - (vi) A **desk study** is prepared for each project / programme to be evaluated. This consists mainly of compiling all of the relevant project / programme documentation, including Executive Board papers, project documents, monitoring and progress reports, etc. The information is organized into a brief report. The desk study is prepared by the Evaluation Office (for corporate evaluations) or by the relevant sector / field entity (for decentralized evaluations).
  - (vii) The **Terms of Reference (ToR)** include a statement of the background, purpose and scope of the evaluation; the individual roles and responsibilities; the qualifications of the evaluation team; and the timelines for deliverables. ToR are developed in a participatory manner, integrating gender equality and human rights perspectives where appropriate. The ToR are developed by the responsible sector / field entity, in close consultation with the Evaluation Office and any other key stakeholders such as donors. The Evaluation Office approves the ToR of corporate evaluations.
  - (viii) The appropriate procurement procedure is established according to UNESCO's procurement guidelines. In addition, regardless of the budget available for an evaluation exercise, it is expected that competitive process will be followed in order to select the most technically and financially sound provider.
- (c) Implementing the evaluation
- (i) Before beginning the evaluation, the full desk study, relevant documentation and lists of documents and key stakeholders are provided to the evaluation team. The evaluation is typically launched during an **entrance meeting** to Headquarters, or to the offices of the field entity commissioning the evaluation, during which time the Evaluation Reference Group convenes. The evaluation team also conducts a number of initial interviews with key UNESCO stakeholders to further their understanding of the evaluation and expectations.
  - (ii) Shortly thereafter, the evaluation team prepares an **inception report**. The inception report describes the conceptual framework the evaluation team will use in undertaking the evaluation. It sets out in some detail the evaluation methodology and contains a work plan indicating the phases in the evaluation with key deliverables and milestones.
  - (iii) The evaluation team is expected to conduct the evaluation according to the work plan outlined in the approved inception report. The evaluation team should inform, and receive the agreement of, the responsible commissioning unit of any issue likely to have a significant effect on the conduct of the evaluation, such as the unavailability of a member of the evaluation team or changes in conducting field visits. It is common for the evaluation team to provide the responsible commissioning unit with informal, periodic progress reports on the implementation of the evaluation.
  - (iv) The evaluation team submits a draft evaluation report. The responsible commissioning unit, in cooperation with the Evaluation Reference Group, reviews the report and drafts comments. In reviewing the draft, it is important to ensure, inter alia, the findings address the evaluation criteria and questions defined in the evaluation scope; that conclusions are well substantiated by the evidence presented and are logically connected to evaluation findings; and that recommendations are firmly based on evidence and conclusions and their implementation feasible.

- (v) The evaluation team submits the final report taking into consideration the comments received on the draft. The Evaluation Office (for corporate evaluations) or the responsible sector / field entity (for decentralized evaluations) approves the final report once determined that quality standards have been met.
- (vi) All UNESCO evaluation reports are made public. The Evaluation Office posts all corporate evaluation reports on the IOS external website. The responsible UNESCO entity uploads decentralized evaluation reports onto UNESCO's Transparency Portal and shares them with donors.
- (d) Evaluation Follow-up
  - (i) As it relates to strengthening evaluation use, the effective follow-up to evaluation recommendations promotes a culture of organizational learning, improves transparency in the use of resources and enhances accountability for results.
  - (ii) Corporate evaluation reports contain a **management response** providing management's overall view on the report findings and recommendations. The management response should be submitted no later than one month after the completion of the evaluation so that it may be included in the published version of the final report. An **action plan** is subsequently developed containing the accepted recommendations, the planned actions to implement each recommendation, responsibilities and the expected date of completion. Action plans are updated by the responsible programme unit twice per year. The Evaluation Office monitors the progress made in the implementation of evaluation recommendations and submits status reports in its Annual Report to the Executive Board, to each meeting of the Oversight Advisory Committee and to meetings of the Senior Management Team (SMT).

### 5.3 Investigation Procedures

IOS investigation procedures are described in IOS Investigation Guidelines.

The IOS Investigation Guidelines provide investigators with practical guidance, tools and information for performing investigations. These Guidelines are based on best practices as established by the *Conference of International Investigators*, the *Association of Certified Fraud Examiners (ACFE)* and the *United Nations Representatives of Investigations Services (UNRIS)*.

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[1] Refer to Section 2 for definitions of corporate and decentralized evaluations.

## 6. Guidelines

The [UNESCO Evaluation Policy](#) 2014 – 2021 period provides the institutional framework for strengthening UNESCO's overall evaluation system. The policy was endorsed at the 196<sup>th</sup> session of UNESCO's Executive Board. An **Evaluation Strategy** for 2016 – 2018 facilitates the effective implementation of the evaluation policy.

A set of guidance materials reflecting the contents of the evaluation policy and strategy are regularly updated and made available at the IOS evaluation web site. The guidelines aim to assist programme sectors and field offices in planning, managing and following up evaluations

## 7. Forms



Not applicable

### **8. Additional Help**

Not applicable

## 1.7 UNESCO Field Offices

### Primary Author

For any information or suggestions, please contact the Bureau of Field Coordination (BFC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The principal objective of decentralization is to effectively serve Member States by responding to their specific needs and particular circumstances, while drawing full benefit from the wealth of knowledge, experience and ideas accumulated or generated throughout the world. It is also intended to ensure the active presence of the Organization at the country level along with other Agencies, Funds and Programmes of the United Nations system and relevant intergovernmental and non-governmental organizations.
- 1.2 UNESCO Field Offices, also referred to as UNESCO's field network, are decentralized organizational units that are an integral part of the UNESCO Secretariat and as such serve the same objectives and functions as units based at Headquarters. The UNESCO field network is based on a two-tier approach: "Cluster offices" (Tier 1), serving a small number of Member States in all UNESCO's fields of competence, backed by specialized regional bureaux (Tier 2). In addition, and as an exception to this system, national offices exist in a number of countries in response to specific circumstances and local needs.
- 1.3 While maintaining the basic decentralization structure, a number of country-level antennas were established, reporting to the corresponding cluster offices.
- 1.4 The UNESCO field network is managed by BFC responsible for the overall management, administration and security of field offices.
- 1.5 The list of UNESCO Field Offices is provided in [AM Appendix 1.7A](#) and the list of Cluster Offices in [AM Appendix 1.7B](#).

### 2. Definitions

- 2.1 **Cluster Offices** are the main platform of delivery for all UNESCO activities and are multidisciplinary in nature, ideally with each sector represented in the office. Their Directors have the authority to represent the Organization in a group (cluster) of Member States, except in those Member States where there is a national office (in such case, the Director/Head of the national office has the representational function). The Director of the cluster office, while often having a background in a particular field, mostly plays an executive role, implementing the programme through programme specialists covering the various sectors. This programme is the result of consultations with each government, national commission and other partners. National offices established within the cluster participate in the elaboration of that programme through a collegial approach between heads of offices.
- 2.2 **Regional Bureaux** (or regional advisors) provide expertise to Member States in the region, and support to cluster and national offices, providing quality knowledge and technical input into programmes. They are also responsible for regional programmes in that particular sector, which are implemented through the cluster and national offices and drawn up by means of regional consultations. Regional bureaux are almost always located in a cluster office and as such benefit from staff in a variety of fields, but often have additional staff in their specific sector. In some cases, the regional bureau may operate as a network, with programme specialists located in more than one cluster office in the region. Staff with regional responsibilities, based in offices other than

Regional bureaux, act first and foremost as programme specialists and answer to the Director/Head of that office. Regional bureaux do not oversee the cluster and national offices in hierarchical terms.

- 2.3 **National Offices** or single-country offices implement a national programme, which results from consultations within that country. Their Directors/Heads have representational authority for one Member State only. The National offices assist in devising the programme of the cluster office. National offices are time bound and reflect precisely defined local needs: E-9 countries, countries in transition or countries experiencing conflict or other special situations.
- 2.4 **Antennas** are set up in countries where the Organization's presence is considered essential and where there is no established structure in order to implement specific extrabudgetary projects, or to serve as liaison with the United Nations Country Team (UNCT) and national authorities, and to follow-up on the implementation of UNESCO activities. UNESCO antennas do not have representational functions.
- 2.5 **Liaison Offices** ensure sustainable relations with the United Nations organs, funds and programmes and with United Nations specialized agencies as well as with, intergovernmental and non-governmental organizations based in their respective duty stations. They also foster inter-agency cooperation, collaboration and exchanges with other UN system organizations. They represent UNESCO in all relevant UN system fora.
- 2.6 **The Bureau of Field Coordination (BFC)** assures the overall coordination and management of the network of field offices. Furthermore, it oversees infrastructure, field security and, in collaboration with BFM/FOS, administrative and support services of the network of field offices. It provides guidance or facilitates harmonization efforts by UNCTs, such as common services, alignment of administrative practices and, when appropriate, common premises. BFC supervises the Directors and Heads of field offices who report to BFC on the use of operating and field security costs and overall office and human resources management.

### 3. Policies

- 3.1 In 1999, the General Conference approved the basic policy for the rational implementation of decentralization ([30 C/Resolution 83](#)). This policy is based on the twofold premise that UNESCO is one organization, with one overall mission, and that the central criterion for its performance is its impact on, and relevance to, its Member States. Decentralization was a tool, not an end; a means to ensure that UNESCO designs and implements programmes that, although global in scope, are suited to the needs and specific circumstances of Member States, with particular attention to developing countries and their local socio-economic, geographical, cultural and political contexts.
- 3.2 By decision [159 EX/Decision 3.1.2](#), the Executive Board endorsed principles, in particular those related to the 'cluster office strategy', and criteria relating to the rational implementation of UNESCO's decentralization strategy ([159 EX/5](#)). A Decentralization Action Plan for the implementation of the new decentralization strategy, outlining the main reform directives, was approved by the Executive Board at its 160th session in fall 2000 ([160 EX/Decision 3.1.2](#)). In spring 2001, the Executive Board approved a further reorganized decentralized structure and additional principles with regard to adequate delegation of financial and programme management authority to the field offices, in cooperation with National Commissions, and in increasing the capacity of these offices to formulate, implement and evaluate programmes and projects ([161 EX/Decision 3.1.2](#)).
- 3.3 [DG/Note/01/08](#), dated 27 April 2001 and entitled "Decentralization reform: clustering of Member States" announced, in line with the Decentralization Action Plan, the structure of the field offices network and in particular the clustering of the Member States. It also gave form to a new holistic and integrated approach to field management. The structure of the field network is attached in [AM Appendix 1.7A](#).
- 3.4 [DG/Note/01/17](#) dated 20 July 2001 and entitled "The Bureau of Field Coordination

(BFC)” established the BFC’s mandate and functions, and clearly spelled out the changeover from the previous “parent sector mode” of management of field offices to management of the field offices network by BFC.

#### 4. Roles, Authorities and Accountabilities

- 4.1 The network of field offices serves as a common platform for all programme sectors to which Directors/Heads of field offices are accountable. In addition, they have direct reporting lines to a number of Corporate Services. Within this structure, BFC together with relevant programme sectors and Corporate Services will coordinate the performance assessment of Directors/Heads of field offices, through Performance Agreements defining biennial key expected results in all aspects of their functions with corresponding performance indicators.
- 4.2 Accountability of Directors/Heads of field offices extends to the representation, image, programme development and implementation in all fields of competence of UNESCO, as well as human and financial management. It includes the following areas:
- (a) Effective and results-oriented implementation of programme activities as well as regular reporting thereon;
  - (b) Effective management of office and premises;
  - (c) Human resource management;
  - (d) Management of regular and extrabudgetary financial resources;
  - (e) Mobilization, implementation and evaluation of extrabudgetary funds;
  - (f) Management of premises;
  - (g) Field security management (see [HR Manual Chapter 17 “Staff Security”](#) and [HR Manual Appendix 17B “Table of Delegated Authority and Accountability - Field Security Management”](#));
  - (h) Participation in activities of UN Team Country Team to ensure that UNESCO’s priorities are reflected within the UN common country programming processes;
  - (i) Representation and advocacy on UNESCO’s overall mandate and priorities;
  - (j) Building partnerships with governmental, non-governmental, development and civil society partners and the private sector;
  - (k) Consultation and dialogue with National Commissions;
  - (l) Observance of Code of Conduct for international civil servants.
- 4.3 Directors/Heads of field offices submit end of assignment and entry on duty reports to DIR/BFC in line with existing instructions and templates developed in BFC.
- 4.4 A list of UNESCO Directors/Heads of field offices is prepared regularly by BFC and distributed throughout the Secretariat.

#### 5. Procedures and Processes

- 5.1 Existing administrative rules and procedures, [Staff Regulations and Staff Rules](#) apply both to Headquarters and to established offices away from Headquarters. Some may be complemented by additional rules and procedures that take into account circumstances of relevance to the field. These rules and procedures are incorporated or referenced in the Administrative Manual and [Human Resource Manual](#).

#### 6. Guidelines

Not applicable

#### 7. Forms

Not applicable

### **8. Additional Help**

Not applicable

## 1.7A List of Established UNESCO Units away from Headquarters

**Current decentralized network:** 53 entities (49 Field Offices, 4 Liaison Offices)

**26 Cluster Offices** (of which 8 are also Regional Bureaux)

22 National Offices (of which 1 - Santiago - is also a Regional Bureau)

**1 Regional Bureau** (Venice)

**4 Liaison Offices** (Geneva, New York, Brussels and Addis Ababa)

	UNESCO Field Offices	Cluster/Regional Offices' Antennas (RP running costs)
<b>AFRICA</b>  15 Offices: 9 Clusters Offices 5 National Offices 1 Liaison office	Abuja	
	Accra – Cluster Office	Cotonou; Abidjan; Monrovia
	Addis Ababa – Liaison office	
	Bamako – Cluster Office	Ouagadougou
	Brazzaville	
	Bujumbura	
	Dakar – Cluster Office & RB for ED	
	Dar es Salaam – Cluster Office	Antananarivo
	Harare – Cluster Office	
	Kinshasa	
	Libreville – Cluster Office	
	Maputo	
	Nairobi – Cluster Office & RB for SC	Kigali; Djibouti
	Windhoek – Cluster Office	Luanda
Yaoundé – Cluster Office	Ndjamena	
<b>ARAB STATES</b>  8 Offices: 4 Cluster Offices 4 National Offices	Amman	
	Beirut – Cluster Office & RB for ED	
	Cairo – Cluster Office & RB for SC	
	Doha – Cluster Office	
	Baghdad (in Amman)	
	Rabat – Cluster Office	
	Ramallah	
	Khartoum	Juba
<b>A S I A &amp; PACIFIC</b>  14 Offices: 7 Cluster Offices 7 National Offices	Almaty – Cluster Office	
	Apia – Cluster Office	Port Moresby
	Bangkok – Cluster Office & RB for ED	
	Beijing – Cluster Office	
	Dhaka	
	Hanoi	
	Islamabad	
	Jakarta – Cluster Office & RB for SC	Dili
	Kabul	

	Kathmandu	
	New Delhi – Cluster Office	
	Phnom Penh	
	Tashkent	
	Tehran – Cluster Office	
<b>LATIN AMERICA &amp; CARRIBEAN</b>  11 Offices: 5 Cluster Offices 6 National Offices	Brasilia	
	Guatemala	
	Havana – Cluster Office & RB for CLT	Santo Domingo
	Kingston – Cluster Office	
	Lima	
	Mexico City	
	Montevideo – Cluster Office & RB for SC	Buenos Aires (Villa Ocampo)
	Port-au-Prince	
	Quito – Cluster Office	
	San José – Cluster Office	
	Santiago de Chile & RB for ED	
<b>EUROPE &amp; NORTH AMERICA</b> 5 Offices:  1 Cluster Office 1 Regional Bureau 3 Liaison Offices	Moscow – Cluster Office	
	Geneva – Liaison Office	
	New York – Liaison Office	
	Venice – RB for SC & CLT	Sarajevo
	Brussels – Liaison Office	

## 1.7B Composition of Clusters

Cluster	Cluster Office	List of Countries
<b>Africa</b>		
Western Africa	<b>Accra</b>	Benin, Côte d'Ivoire, Ghana, Liberia, Nigeria, Sierra Leone, Togo (7 MS)
Central and Western Africa	<b>Bamako</b>	Burkina Faso, Guinea, Mali, Niger (4 MS)
Central and Western Africa	<b>Dakar</b>	Cape Verde, Gambia, Guinea-Bissau, Senegal (4 MS)
Eastern Africa	<b>Dar es Salaam</b>	Comoros, Madagascar, Mauritius, Seychelles, United Republic of Tanzania (5 MS)
Southern Africa	<b>Harare</b>	Botswana, Malawi, Mozambique, Zambia, Zimbabwe (5 MS)
Central and Western Africa	<b>Libreville</b>	Congo, DR Congo, Equatorial Guinea, Gabon, Sao Tome and Principe (5 MS)
Eastern Africa	<b>Nairobi</b>	Burundi, Eritrea, Kenya, Rwanda, Somalia, Uganda, Djibouti (7 MS)
Southern Africa	<b>Windhoek</b>	Angola, Lesotho, Namibia, South Africa, Swaziland (5 MS)
Central and Western Africa	<b>Yaoundé</b>	Cameroon, Central African Republic, Chad (3 MS)
<b>Arab Region</b>		
Middle East	<b>Beirut</b>	Iraq, Jordan, Lebanon, Syria, Autonomous Palestinian Territories (4 MS)
Red Sea	<b>Cairo</b>	Egypt, Libyan Arab Jamahiriya, Sudan (3 MS)
Gulf	<b>Doha</b>	Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, United Arab Emirates, Yemen (7 MS)
Maghreb	<b>Rabat</b>	Algeria, Mauritania, Morocco, Tunisia (4 MS)
<b>Asia and the Pacific</b>		
Central Asia	<b>Almaty</b>	Kazakhstan, Kyrgyzstan, Tajikistan, Uzbekistan (4 MS)
Pacific	<b>Apia</b>	Australia, Cook Islands, Fiji, Kiribati, Marshall Islands, Federated States of Micronesia, Nauru, New Zealand, Niue, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu, Vanuatu (16 MS)
South - East Asia	<b>Bangkok</b>	Cambodia, PDR Lao, Myanmar, Thailand, Singapore, Viet Nam (6 MS)
North - East Asia	<b>Beijing</b>	People's Republic of China, DPR Korea, Japan, Mongolia, Republic of Korea (5 MS)



South - East Asia	<b>Jakarta</b>	Brunei Darussalam, Indonesia, Malaysia, Philippines, Timor Leste (5 MS)
South Asia	<b>New Delhi</b>	Bangladesh, Bhutan, India, Maldives, Nepal, Sri Lanka (6 MS)
Central and South-West Asia	<b>Tehran</b>	Afghanistan, Islamic Republic of Iran, Pakistan, Turkmenistan (4 MS)
<b>Latin America and the Caribbean</b>		
Caribbean	<b>Havana</b>	Cuba, Dominican Republic, Haiti (3 MS)
Caribbean	<b>Kingston</b>	Antigua and Barbuda, Bahamas, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, Saints Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago (13 MS)
MERCOSUR + Chile	<b>Montevideo</b>	Argentina, Brazil, Chile, Paraguay, Uruguay (5 MS)
Andean countries	<b>Quito</b>	Bolivia, Colombia, Ecuador, Peru, Venezuela (5 MS)
Central America	<b>San José</b>	Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama (7 MS)
<b>Europe and North America</b>		
Europe	<b>Moscow</b>	Armenia, Azerbaijan, Belarus, Republic of Moldova, Russian Federation (5 MS)

## 1.8 Advisory and Experts Committees

### Primary Author

For any information or suggestions, please contact the Office of International Standards and Legal Affairs (LA), which is responsible for this Item. (Original: English)

### 1. Overview

- 1.1 Advisory and expert committees are committees of specialists established for the purpose of advising the Organization on special questions within their competence or purview. They are governed respectively by the provisions of Parts V and VI of the [Regulations for the general classification of the various categories of meetings convened by UNESCO](#) (“the Regulations”).

### 2. Definitions

- 2.1 **Advisory committees** (Category V meetings) are standing committees governed by statutes approved by the Executive Board and are responsible for advising the Organization on special questions within their competence or on the preparation or implementation of its programme in a particular sphere ([Article 47 of the Regulations](#)).
- 2.2 **Expert committees** (Category VI meetings) are committees set up on an ad hoc basis (not a “standing” basis) to submit suggestions or advice to the Organization on the preparation or implementation of its programme in a particular field or on any other matters within its purview ([Article 56 of the Regulations](#)).

### 3. Policies

- 3.1 Advisory and expert committees are established only when the intellectual, technical or varied nature of the advice required makes it unlikely that consultations with sources such as National Commissions, IGOs or NGOs will provide the necessary information. The Programme and Budget contains resolutions or work plans and financial provisions for both the continuation of existing committees and the establishment of new committees.
- 3.2 The statutes of advisory committees define the programme area upon which advice will be requested and the terms of reference of each committee (if not so defined, the terms of reference are fixed by the Director-General). They fix the number of members and the duration of their terms of office, and typically include provisions concerning observers, the date of expiration if any, of the committee, and other provisions relevant to the committee concerned. Members of advisory committees are specialists who serve, in accordance with the statute of the relevant committee, either in an individual capacity or as representatives of international NGOs particularly qualified in the field with which a committee is concerned.
- 3.3 Expert committees do not have formal statutes. Their terms of reference are defined in the Programme and Budget. If not so defined, they are fixed by the Director-General. Members of expert committees serve in a private capacity.

### 4. Roles, Authorities and Accountabilities

- 4.1 The Director-General is given a broad range of responsibilities in respect of advisory and expert committees as detailed in Parts V and VI of the Regulations. The Assistant Director-General (ADG) in charge advises the Director-General on the actions to be

taken and the decisions to be made. The responsible unit does the required preparatory work and supports the work of the committee as needed.

## 5. Procedures and Processes

### 5.1 Advisory committees

- (a) The statutes are drafted by the responsible unit, in cooperation with LA, and are approved by the ADG concerned. The draft is submitted to the Executive Board for approval. (See [AM Item 11.4](#), Executive Board documents).
- (b) Membership. The geographical regions or states from which members of an advisory committee are to be selected, if not specified in the statutes, are determined by the Director-General on the advice of the responsible ADG. Members of advisory committees are appointed in accordance with criteria set out in the statute in connection with matters such as the qualifications and functions of the persons to be appointed.
- (c) Advisory committees are convened by the Director-General in accordance with the provisions of their statutes. The Director-General draws up the agenda of upcoming meetings, generally after consulting the Chairperson of the committee concerned. The Director-General may also invite committee members to propose the inclusion of additional items in the agenda. The agenda is prepared by the responsible unit and approved by the responsible ADG concerned.
- (d) Officers. Each advisory committee elects a Chairman and other officers as provided in the statutes. The Director-General may decide to call meetings of the officers only, in lieu of or in addition to plenary meetings, when the questions on the agenda or budgetary restrictions make this desirable.
- (e) Rules of Procedure. Advisory committees adopt their Rules of Procedure, which are submitted to the Director-General for approval. Rules of Procedure may not contradict the terms of the statutes.
- (f) The Secretariat of an advisory committee is provided by the responsible unit.
- (g) Reports. No minutes are kept of meetings of advisory committees. For each committee the rapporteur, assisted by the secretary, prepares a draft of the report for approval by the committee. The report is as succinct as possible and does not attempt to reproduce the debates; it concentrates on the recommendations to the Director-General and the arguments in their support. Advisory committee reports are addressed to the Director-General, who decides what use shall be made of them. A recommendation on the subject is prepared by the responsible unit and, after approval by the ADG concerned, is forwarded to the Director-General. The Executive Board is informed of the results of the committee's proceedings, normally by the inclusion of a summary, prepared by the responsible unit, in the Director-General's Report on the Activities of the Organization (see [AM Chapter 6](#)).
- (h) The travel and subsistence expenses of members of advisory committees are paid by UNESCO in accordance with the provisions of [AM Chapter 15](#).
- (i) Discontinuation of committees. Whenever an advisory committee has completed the work foreseen under its mandate, or it no longer needs to meet, and has therefore ceased to function, the responsible unit, after consultation with LA, so informs the Director-General and proposes that the committee be discontinued. If the Director-General accepts the proposal, he/she informs the Executive Board of his/her decision, and takes whatever action is necessary, in conformity with the terms of the statutes, for discontinuing the committee.

### 5.2 Expert committees

- (a) The responsible unit prepares the draft of the terms of reference, which may be included in the Draft Programme and Budget or fixed by the Director-General, on the advice of the responsible ADG. Expert committees do not have a standing

existence. They meet only to consider a specific matter and to submit their report thereon to the Director-General.

- (b) Membership. All members of expert committees serve in a private capacity. They are appointed individually, either by the Director-General, who may consult Member States or National Commissions or ask them to submit names of suitable persons, or by governments at the Director-General's invitation. As a general rule, members of expert committees are nationals of Member States or Associate Members of UNESCO, or nationals of Member States of the United Nations but the Director-General may invite other individuals under conditions specified in [Article 59, Paragraph 6 of the Regulations](#).
- (c) Expert committees are convened by the Director-General pursuant to the Programme and Budget approved by the General Conference. The Director-General draws up the agenda of the committees, which are not submitted to the expert committee for approval. The Director-General may, however, invite committee members to propose the inclusion of additional agenda items. The agenda is prepared by the responsible unit and approved by the responsible ADG concerned.
- (d) Rules of procedure. The Director-General draws up the Rules of Procedure, which are not submitted to the expert committees for adoption.
- (e) Findings. Expert committees submit their findings in the form a report to the Director-General, who decides what use shall be made of them. A recommendation on the subject is prepared by the responsible unit and, after approval by the ADG concerned, is forwarded to the Director-General.
- (f) The travel and subsistence expenses of members of expert committees are paid by UNESCO in accordance with the provisions of [AM Chapter 15](#).
- (g) No formal discontinuation procedure is necessary as expert committees are established on an ad hoc basis on specific matters.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 1.9 Languages of the Organization

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item. This Item applies to Headquarters and Field Offices. (Original: English)

### 1. Overview

- 1.1 This Item specifies the languages used:
- (a) for different types of meetings;
  - (b) in the Secretariat, for outgoing correspondence and for contractual arrangements.

### 2. Definitions

#### 2.1 General Conference

- (a) The working languages of the General Conference are Arabic, Chinese, English, French, Russian and Spanish (see [Rules 50, 51, 52 and 53 of the Rules of Procedure of the General Conference](#)).
- (b) The official languages are Arabic, Chinese, English, French, Hindi, Italian, Portuguese, Russian and Spanish (see [Rules 54 and 55](#)).

#### 2.2 Executive Board

The working languages of the Board are Arabic, Chinese, English, French, Russian and Spanish (see [Rule 21 of the Rules of Procedure of the Executive Board](#)).

#### 2.3 Secretariat

- (a) At Headquarters and away from Headquarters the working languages are English and French.
- (b) Away from Headquarters one of the other official languages might also be used as a working language.

#### 2.4 Outgoing correspondence

- (a) To Member States and National Commissions the languages to be used in letters are given in the [Correspondence Manual](#) and referred to in [AM Item 9.4](#).
- (b) To international organizations and individuals, see also [AM Item 9.4](#).
- (c) **Contractual arrangements** are drafted in the working languages of the Secretariat; contracts and other correspondence to nationals of the host country at Headquarters are drafted in French.
- (d) **Documents and public information material.** The languages to be used for documents and public information material are specified in [AM Chapter 8](#) and [AM Chapter 13](#) respectively.
- (e) **Programme meetings<sup>[1]</sup>**
  - (i) Categories I and II Meetings
    - a. For Categories I and II meetings (see [AM Item 11.5, paragraph 2.1](#)) to which all Member States are invited as chief participants, the working languages, in which documents and interpretation are provided are Arabic, Chinese, English, French, Russian and Spanish.
    - b. For Categories I and II meetings to which all Member States are not invited as chief participants (e.g., regional meetings), the use of one or

more of the six languages indicated in [Paragraph a.](#) above may be dispensed with, provided it is not required by any of the states invited as chief participants. For Category II meetings which concern statutory bodies such as the Intergovernmental Committee for Physical Education and Sport, International Coordination Council of the Programme on Man and the Biosphere, Intergovernmental Council of the International Hydrological Programme, Intergovernmental Oceanographic Commission, etc., English, Arabic, Chinese, French, Russian and Spanish should be provided with simultaneous interpretation and for translations. It is not possible to dispense with any of these languages (either for simultaneous interpretation or for the documentation) unless it is certain that the members of these bodies are able to express themselves in English or in French. This applies as well to meetings of the Steering Committees of these bodies.

- (ii) For Categories III to VIII meetings (see [AM Item 11.5, paragraph 2.1](#)), any of the six languages indicated in [Paragraph 2.4 \(e\) \(i\)](#) may be chosen as working languages, the sole criterion being to facilitate the effective participation in the meeting of all those officially entitled to participate. In the advanced planning stages, adequate budgetary provision must be made to allow for the use of as many languages as may be necessary to ensure the greatest effectiveness of the meeting, excluding considerations of prestige.
- (iii) For all regional meetings concerning Arabic speaking countries, the use of Arabic is required. The use of English and/or French may be dispensed with only if it is quite certain that none of the participants needs them.
- (iv) For all meetings in or concerning Latin America, the use of Spanish is required. The use of English and/or French may be dispensed with only if it is quite certain that none of the participants needs them.
- (v) For all meetings which are held in the region of Asia and the Pacific or which are concerned with this part of the world, the use of Chinese and Russian is required in addition to English and French. None of these languages may be dispensed with unless it is quite certain that no participants need them.
- (vi) For all meetings in which one or more chief participants come from a country where Arabic, Chinese, Russian or Spanish is used it should be foreseen to use these languages, unless it is quite certain that such participant(s) will use English or French.
- (vii) Other languages (applicable irrespective of the type of meeting)
  - a. When meetings are held away from Headquarters in a country whose language is not one of the working languages officially foreseen for the meeting, interpretation from and/or into the local language, and documents in that language, may be provided by the host body at its expense. However, arrangements for interpretation (see [AM Item 11.8](#)), and for the distribution of documents (see [AM Item 8.10](#)), in the local language are subject to prior consultation with the Division of Conferences, Languages and Documents (MSS/CLD).
  - b. When meetings are organized jointly by UNESCO and another specialized agency, or by another body on behalf of UNESCO, other languages normally used as working languages by that body may be used. The sharing of responsibility, technically and financially, between UNESCO and the other body in respect of such languages is defined in the agreement or contract between them.

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<sup>[1]</sup> A distinction may be made in the rules of procedure of a meeting (see [Basic Texts](#)) between working languages for purposes of interpretation and those in which documents are issued. It is sometimes sufficient to issue working documents in English and/or French, while providing interpretation in Arabic, Chinese, Russian or Spanish as well. It may also sometimes be sufficient to provide interpretation from Arabic, Chinese, Russian or Spanish but not into them,

thereby assisting participants who can understand, for example, English or French but are not able to express themselves freely in those languages.

### **3. Policies**

Not applicable

### **4. Roles, Authorities and Accountabilities**

Not applicable

### **5. Procedures and Processes**

Not applicable

### **6. Guidelines**

Not applicable

### **7. Forms**

Not applicable

### **8. Additional Help**

Not applicable

## 2.1 Medium-Term Strategy

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning (BSP), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 **The Medium-Term Strategy** (C/4 document) sets out the mission, functions, programming principles, main strategic thrusts and strategic objectives of UNESCO over a six-year period covering three biennial programme and budget periods. The Medium-Term Strategy is a rolling strategy, allowing if needed for a review every two years by the General Conference so as to reflect developments pertaining to the Organization's fields of competence, taking also into account any proposals that the Director-General may make and any recommendations that the Executive Board may formulate in this respect. The Medium-Term Strategy provides an overarching frame of reference for programming and evaluating the Organization's activities in pursuit of the biennial Programme and Budget (C/5 document).

### 2. Definitions

Not Applicable

### 3. Policies

#### 3.1 Basic Texts

##### Constitution

**Article IV B. 2:** "The General Conference shall determine the policies and the main lines of work of the Organization. It shall take decisions on programmes submitted to it by the Executive Board."

**Article V B. 6(a):** "The Executive Board [...] shall examine the programme of work for the Organization [and corresponding budget estimates<sup>[1]</sup>] submitted to it by the Director-General in accordance with paragraph 3 of Article VI and shall submit them with such recommendations as it considers desirable to the General Conference."

**Article VI.3 (a):** "The Director-General [...] shall prepare for submission to the Board a draft programme of work for the Organization [with corresponding budget estimates] ."

#### 3.2 Draft Medium-Term Strategy

(a) Content and presentation

- (i) The Draft Medium-Term Strategy (Draft C/4 document) contains the Director-General's proposals concerning the guidelines for UNESCO's action over a six-year period; these guidelines are derived from the Organization's general aims as set out in its Constitution and are informed by an analysis of prevailing world problems and challenges, as they relate to or impact the Organization's fields of competence.
- (ii) The present Medium-Term Strategy is structured around a set of **Overarching Objectives (OO)**, designed to respond to specific global challenges and representing UNESCO's core competencies in the multilateral system, and a limited number of **Strategic Programme Objectives (SPO)**,



which translate how the Overarching Objectives will be pursued in a thematic manner and through sectoral and/or intersectoral action. The Medium-Term Strategy may designate global priorities<sup>[2]</sup> that need to be pursued in all UNESCO's fields of competence throughout the C/4 period, and may also call for specific and targeted interventions in favour of population groups or groups of countries that are particularly vulnerable or are most in need<sup>[3]</sup>. The Medium-Term Strategy applies throughout a strict results orientation: for each overarching objective and each strategic programme objective, measurable **expected outcomes** are formulated, thus providing the entry point for [UNESCO's results-based management \(RBM\)](#) approach that will continue seamlessly to the C/5 expected results and the work plans.

- (b) Policies and process guidance
- (i) The Draft C/4 document is drawn up by the Director-General on the basis of guidance provided by the Executive Board and/or the General Conference, and taking into account the results of consultation with Member States, Associate Members, organizations of the United Nations system, as well as intergovernmental organizations (IGOs) and international non-governmental organizations (NGOs) maintaining official relations with UNESCO<sup>[4]</sup>.
  - (ii) The Draft Medium-Term Strategy is submitted by the Director-General to the Executive Board, which in turn submits it with its comments to the General Conference for approval.
  - (iii) The Director-General may issue addenda or corrigenda to the Draft C/4 document, if the circumstances so require and within the time-limits laid down in the [Rules of Procedure of the General Conference](#), i.e. at least twenty-five days before the opening of the session ([Rule 11.1](#)). Proposals for adjustments to the Draft Medium-Term Strategy (Draft C/4 document) are prepared by the Director-General, where necessary, in the light of the evolution of new challenges and the results of the continuous evaluation or assessment of ongoing programmes.

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<sup>[1]</sup> The C/4 document includes no resource indications. These are contained in the biennial Programme and Budget (C/5 document) and are determined by the General Conference every two years.

<sup>[2]</sup> The current designated global priorities are Africa and gender equality.

<sup>[3]</sup> Currently, youth, the least developed countries (LDCs), the small island developing States (SIDS) and, more generally, disadvantaged and excluded groups.

<sup>[4]</sup> The provisions of [AM Item 2.2, paragraph 5.1](#) concerned with the elaboration of the detailed framework for the preparation of the Draft Programme and Budget apply mutatis mutandis to the preparation of the Medium-Term Strategy.

## 4. Roles, Authorities and Accountabilities

4.1 **Preparation of the Draft Medium-Term Strategy: main roles, authorities and accountabilities.** The preparation of the Draft Medium-Term Strategy is a Secretariat-wide activity in which all sectors, bureaux and offices at and away from Headquarters participate.

- (a) Following guidance provided by the General Conference and the Executive Board, the [Director-General](#) issues instructions for the preparation of the Draft C/4 document, and reviews and approves the main lines of emphasis and the content of the document before it is finalized.
- (b) Each ADG and Director of Sector/Bureau/Office at Headquarters formulates his or her suggestions, including on priority areas of intervention, measurable expected

outcomes and other key substantive and programmatic issues, with due consideration given to the various contributions emanating from the consultation process referred to in [Paragraphs 3.2 \(b\) \(i\)](#) and [4.1 \(c\)](#). Each ADG and Director of Sector/Bureau/Office at Headquarters drafts texts relating to the parts of the strategy falling within his or her purview, in accordance with the instructions of the Director-General, drawing as appropriate on inputs from the UNESCO decentralized network (Field Offices and [Category 1 Institutes](#)) and comments by other UNESCO entities such as its intergovernmental programmes (IBSP, IGCP, IHP, IFAP, IOC, MAB, MOST). In order to bring to bear UNESCO's comparative advantage in addressing complex contemporary problems, a strong emphasis is expected to be placed on intersectoral and interdisciplinary engagement as an integral part of the programming process. Finally, proposals in respect of each SPO should contain built-in normative, policy and technical/operational components and their linkages, integrate the entire range of UNESCO's functions at all levels and provide for both upstream and downstream interventions. Specifically, each SPO should incorporate, as appropriate, dimensions of evidence-based policy advice, normative and standard-setting activities, research and foresight, policy advice, benchmarking, monitoring and evaluation as well as country-level operational engagement, in particular institutional and human capacity-building.

- (c) The Bureau of Strategic Planning (BSP) makes suggestions to the Director-General as to the format, content and structure of the Draft C/4 document and more generally as to the guidelines on the preparation of the document, including the roadmap and timetable for the entire process. It carries out preliminary studies and prepares the consultations referred to in [Paragraph 3.2 \(b\) \(i\)](#) above, including the regional consultations of National Commissions for UNESCO in collaboration with the Division of National Commissions and Civil Society (ERI/NCS). In addition, BSP analyzes the replies received from Member States, IGOs and NGOs and produces a summary of them which is presented to the Executive Board, together with the reports of the five regional consultations of National Commissions, at the same time as the Director-General's preliminary proposals for the Draft C/4 document. The views expressed by Member States, IGOs and NGOs in their written replies to the consultation document, as well as the reports of the five regional consultations of National Commissions for UNESCO, are also brought to the attention of the sectors/bureaux/offices concerned. BSP also ensures the overall coordination of the preparation by programme Sectors of their contributions, including intersectoral coordination. Lastly, BSP analyses, finalizes and integrates the texts proposed by the various sectors and services.

#### 4.2 **Suggested amendments to the Draft Medium-Term Strategy (Draft C/4 document)**

- (a) The recommendations of the Executive Board established after examination of the Draft Medium-Term Strategy are issued as a General Conference document.
- (b) Suggested amendments by Member States and Associate Members are submitted in the form of draft resolutions. Each draft resolution is published *in extenso* as a separate document in the C/DR series, with such comments as the Director-General may deem appropriate. Draft resolutions must be circulated to Member States and Associate Members in the working languages of the General Conference within the time-limits specified in the [Rules of Procedure of the General Conference](#), i.e. at least twenty-four hours before the opening of the meeting that will consider them ([Rule 79.2](#)).
- (c) Observations of organizations in the United Nations system are set out by BSP in a Conference document.
- (d) Observations of IGOs, other than those in the United Nations system, and NGOs are brought by BSP to the attention of the sectors/bureaux/offices concerned. A General Conference document is not generally prepared concerning the observations of IGOs (other than those in the United Nations system) or NGOs.

#### 4.3 **Consideration and adoption by the General Conference of the Draft Medium-Term Strategy**

(a) Examination by the General Conference of the Draft Medium-Term Strategy or proposals for adjustments to the Draft Strategy

After consideration of the Draft Medium-Term Strategy prepared by the Director-General, the Executive Board submits it to the General Conference with such recommendations as it considers desirable. The General Conference examines the Draft Medium-Term Strategy and the proposals for adjustments to the Strategy and related documents to determine the main lines of work and the objectives of the Organization in plenary meetings and within one or more commissions. The General Conference adopts a resolution on the Medium-Term Strategy, including any adjustments to the Draft Strategy emanating from the deliberations of the commissions.

(b) Supporting documents

The main documents examined by the General Conference in connection with its review of the Draft Medium-Term Strategy or proposals for adjustments to the Draft Strategy include:

- (i) The recommendations by the Executive Board on the Draft Medium-Term Strategy or proposals for adjustments to the Strategy;
- (ii) The report by the Director-General on the activities of the Organization during the previous biennium (C/3 document);
- (iii) The report by the Director-General on the execution of the ongoing programme adopted by the General Conference (EX/4 document), and other assessments or evaluation instruments such as the biennial evaluation report on the activities and results of all UNESCO decentralized bodies, or previous C/3 documents;
- (iv) The amendments submitted by Member States and Associate Members concerning the Draft Medium-Term Strategy or the proposals for adjustments to the Draft Strategy; amendments suggested by Member States and Associate Members may be subject to prior examination and consolidation by a drafting group established for that purpose by the General Conference;
- (v) The observations of the organizations in the United Nations system on the Draft Medium-Term Strategy or proposals for adjustments to the Draft Strategy (information document).

#### 4.4 **Approved Medium-Term Strategy**

(a) Finalization of the Approved Medium-Term Strategy

Immediately after the end of the session of the General Conference, BSP finalizes the Medium-Term Strategy, reflecting the modifications and adjustments approved by the General Conference.

(b) A policy, programming and evaluation framework

The Approved Medium-Term Strategy serves as the basis for biennial programming and the implementation and evaluation of the Organization's activities. See [34 C/4](#), as approved by [34 C/Resolution 1](#). UNESCO's strategic programme objectives are evaluated on a mandatory basis every six years, in line with the time-frame of the Medium-Term Strategy. The Approved C/4 document also provides a frame of reference for the formulation of regional strategies, which are intended to adapt UNESCO's global strategies to local features, conditions and initiatives.

(c) Distribution

The provisions regarding the distribution of printed copies of the Medium-Term Strategy are the same as those applying to the Programme and Budget document (see [AM Item 2.2, paragraph 5.5 \(c\)](#)). The full text of the current Medium-Term Strategy is available online and can be accessed [here](#).

## 5. Procedures and Processes

Not applicable

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## 2.2 Programme and Budget (C/5)

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning (BSP), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The biennial Programme and Budget (C/5 document) features, within the framework of the Approved Medium-Term Strategy (Approved C/4 document), the Organization's main interventions and expected results as well as the resources allocated for these purposes by the General Conference. It extends over two consecutive calendar years (or biennium), the first being an even year.

### 2. Definitions

Not applicable

### 3. Policies

#### 3.1 Basic texts

##### Constitution

[Article IV B.2](#): The General Conference shall determine the policies and the main lines of work of the Organization. It shall take decisions on programmes submitted to it by the Executive Board.

[Article V B.6 \(a\)](#): The Executive Board [...] shall examine the programme of work for the Organization and corresponding budget estimates submitted to it by the Director-General in accordance with paragraph 3 of Article VI and shall submit them with such recommendations as it considers desirable to the General Conference.

[Article VI.3 \(a\)](#): The Director-General [...] shall prepare for submission to the Board a draft programme of work for the Organization with corresponding budget estimates.

##### Financial Regulations, Article 3.

#### 3.2 **Draft Programme and Budget**

##### (a) Content and presentation

- (i) The Draft Programme and Budget (Draft C/5 document) contains the proposals of the Director-General for the programme and budget of the Organization for each two-year period or biennium.
- (ii) The Draft C/5 document consists of a substantive introduction by the Director-General, a Draft Appropriation Resolution and main Parts that are subdivided into **Major Programmes (MP)** and Chapters, which open each with a proposed resolution on the major thrusts and expected results of the programmes and activities planned in the Draft C/5 document. The C/4 strategic programme objectives are translated into a limited set of **Biennial Sectoral priorities (BSP)** that set out the programmatic profile for each Major Programme. Every MP outlines its **Main Lines of Action (MLA)**, with specific and measurable **expected results and performance indicators**. At the beginning of each Major Programme or Chapter, a **budget table** summarizes the estimated cost of the entire Major Programme or Chapter together with a breakdown of funds according to their sources (regular

budget or extrabudgetary funds). As the authority for extrabudgetary resources rests with individual donors and cannot be legislated, the information related to extrabudgetary funds is merely of an indicative nature. The budget estimates for the biennium are accompanied by such explanatory annexes and detailed statements as may be requested by the General Conference or the Executive Board, and any further annexes or notes that the Director-General may deem necessary and useful.

(b) Policies and process guidance

- (i) The Draft C/5 document is drawn up by the Director-General on the basis of the budget preparation procedures set out in the UNESCO Constitution and the Financial Regulations, and after consultation with Member States, Associate Members, organizations in the United Nations system, as well as intergovernmental organizations (IGOs) and international non-governmental organizations (NGOs) maintaining official relations with UNESCO.
- (ii) The Draft Programme and Budget is submitted by the Director-General to the Executive Board, which in turn submits it to the General conference for decision with such recommendations as the Executive Board considers desirable (C/6 document series). The Draft Programme and Budget for each biennium is sent to Member States, Associate Members, organizations in the United Nations system, as well as IGOs and international NGOs maintaining official relations with UNESCO. Member States and Associate Members must receive the Draft Programme and Budget (C/5 document), and also the recommendations made by the Executive Board (C/6 document), within the time-limits set out in [Financial Regulations 3.4 and 3.6](#), i.e. at least three months before the opening of the General Conference session.
- (iii) After the adoption of the Programme and Budget, proposals for adjustments (i.e., supplementary estimates) may be prepared by the Director-General, where necessary, for submission to the Executive Board in the light of the evolution of new challenges and the results of the continuous evaluation or assessment of ongoing programmes ([Financial Regulations 3.8 and 3.9](#)).

### 3.3 Main programming principles and approaches

- (a) Concentration and prioritisation. The concentration of programme resources on a limited number of key priorities pertaining to UNESCO's core competencies and a strong programme focus including through an effective division of labour with partners are critical to achieve tangible results and to strengthen the impact of action. Accordingly, the need to target precisely and prioritize UNESCO's programmes should guide all programming exercises.
- (b) Intersectorality and interdisciplinarity. Intersectoral and interdisciplinary engagement should be favoured in order to take advantage of the Organizations broad mandate which constitutes its main comparative advantage, notably in coping with complex contemporary challenges that go beyond the current framework of individual programmes and sectors. Accordingly, where appropriate, a strong emphasis must be placed on intersectoral and interdisciplinary engagement as an integral part of the programming process.
- (c) Results-based management (RBM). The linkage between the Approved Medium-Term Strategy and the three successive C/5 documents is ensured through a rigorous application of the RBM approach in all UNESCO programming processes and documents. UNESCO's established results chain cascades from the C/4 document over the C/5 Programme and Budget to the detailed Work Plans, and applies for regular and extrabudgetary programmes alike. While the C/4 document articulates expected outcomes for the 6-year medium-term period, in each Programme and Budget document, measurable expected results (with performance indicators and benchmarks), informed by findings from monitoring and evaluations and intended to contribute to the attainment of UNESCO's strategic objectives, are defined at the MLA level and also for all programme support or programme related services (see [Results-Based Programming, Management and Monitoring \(RBM\)](#) at UNESCO for more details).



- (d) Alignment of extra-budgetary activities with the regular programme. As a rule, extrabudgetary-funded programmes and projects should further the Organization's strategic programme objectives and programme priorities and, more specifically, should contribute to the pursuit of its expected results. Extrabudgetary resources are programmed and implemented in full coherence and alignment with the priorities set by the governing bodies for the regular Programme and Budget. Policy areas for which extrabudgetary funds should be sought are identified early in the programme planning process through the elaboration of an "extended" sectoral strategic framework (SSFs), reflecting the overall results to be attained through extrabudgetary funding as well as specific objectives for extrabudgetary resource mobilization. Upon approval by the Director-General, the "extended" SSF is translated into extrabudgetary programme outlines to be included in a complementary Additional Programme of targeted/projected extrabudgetary activities for submission to donors. Through the Additional Programme, which is UNESCO's main vehicle for extrabudgetary resource mobilization, extrabudgetary funds are sought to supplement regular programme resources, reinforce the results expected or achieved, and broaden the scope and impact of action in Member States (see the [Practical Guide to UNESCO's Extrabudgetary Activities](#) and the Table on Delegation of Authority and Accountability (ToAA) for UNESCO's Extrabudgetary Activities ([AM Appendix 5 A](#) for more details). Budgetary information on extrabudgetary resources is included in the Programme and Budget only if the resources are at hand or if firm commitments have been signed by donors at the time of preparation of the C/5 document.
- (e) Human rights-based approach (HRBA). Human rights principles and standards should guide the programming process at all stages, including design, implementation, monitoring and evaluation. A human rights-based approach (HRBA) to programming implies that UNESCO programmes and policies should be informed by a rights perspective and should further the realization of human rights, as laid down in the Universal Declaration of Human Rights and other international human rights instruments, in UNESCO's fields of competence. Programme focus should be on marginalized, disadvantaged and excluded groups, and should place emphasis on empowering strategies (see the [HRBA resource page](#) for more information).
- (f) Gender mainstreaming. The integration of women's empowerment and gender equality perspectives in all UNESCO activities and programmes, regardless of the budget source (regular or extra-budgetary funds), is to be ensured by a two-pronged approach which entails both mainstreaming gender equality issues at all programme levels throughout UNESCO's programme cycle, from planning to evaluation, and supporting gender-specific programmes with gender-specific budgets and results and gender-relevant indicators (see the [Gender Equality resource page](#) for more information). Gender equality is one of UNESCO's current two designated global priorities together with Africa.

#### 4. Roles, Authorities and Accountabilities

The preparation of the Draft Programme and Budget is a Secretariat-wide activity in which all sectors, bureaux and offices at and away from Headquarters participate.

- 4.1 The Director-General issues instructions specifying the major priorities, the main programming principles and approaches, the budgetary framework, including the sectoral allocations in respect of programme and staff resources, the timetable and other programming elements to be taken into consideration in the preparation of the Draft Programme and Budget. At the end of the preparatory process, the Director-General reviews and approves the main lines of emphasis and the content of the document before it is finalized.
- 4.2 Each ADG or Director of Sector/Bureau/Office at Headquarters formulates proposals on future orientations and action by UNESCO, including priority areas of intervention, expected results at the end of the two-year period, the distribution of the budgetary

envelope among MLAs and other substantive and programmatic issues, with due consideration given to the various contributions emanating from the consultation process referred to in [Paragraphs 3.2 \(b\) \(i\)](#) above and [5.1 \(b\) \(i\) and \(ii\)](#) below. Each ADG or Director of Sector/Bureau/Office at headquarters prepares the texts relating to the parts of the Programme and Budget for which he or she is responsible, in accordance with the instructions of the Director-General, drawing as appropriate on inputs from the UNESCO decentralized network (Field Offices and [Category 1 institutes and centers](#)) and comments by other UNESCO entities such as its intergovernmental programmes (IBSP, IGCP, IHP, IFAP, IOC, MAB, MOST).

- (a) Programme proposals are formulated with due consideration given to offering a clear medium-term perspective, with explicit linkages to the prevailing C/4 document and based, as appropriate, on a results-based assessment of the accomplishments thus far with respect to the strategic objectives. The programme is designed taking into account:
  - (i) developments in the international and regional contexts pertaining to the Organization's fields of competence;
  - (ii) exigencies of United Nations reform, especially at the country level, notably the requirement for alignment with critical country priorities and harmonization with United Nations system organizations and other donors;
  - (iii) the results and outcomes of programme activities, also drawing on the findings of evaluations and regular monitoring;
  - (iv) critical factors (programmatic and operational) that could put at risk the attainment of the expected results, as well as mitigating strategies (see the [Risk Management resource page](#) for more information).
- (b) Proposals in respect of each Major Programme should also contain a built-in linkage between normative, policy and technical/operational tasks, integrate the entire range of UNESCO's functions and provide for both upstream and downstream interventions. Specifically, each Major Programme should incorporate, as appropriate, dimensions of evidence-based policy advice, normative and standard-setting activities, research and foresight, policy advice, benchmarking, monitoring and evaluation as well as country-level operational engagement, in particular institutional and human capacity-building. Likewise, each Major Programme should build on the opportunities for South-South cooperation and triangular South-South-North cooperation (South-South cooperation involving Northern partners and donors) and should utilize all possibilities, including the sharing of best practices and proven methods, provided by these modalities of programme delivery. Finally, the programme design should integrate sustainability considerations, bearing in mind factors such as continued relevance and legitimacy, financial stability over time, continuity of effective management, and ability to withstand changing conditions, and should as well address possible devolution or exit strategies taking into consideration alignment with the designated priorities as well as impact.

4.3 The Bureau of Strategic Planning (BSP) makes suggestions to the Director-General as to the format, content, structure and preparation process of the Draft C/5 document and, more generally, as to the guidelines on the preparation of the document, including the roadmap and timetable for the entire process. Within the framework of the guidelines issued by the Director-General, the preparation of the Draft C/5 document is coordinated and accompanied through comments and suggestions at its various stages by BSP. BSP ensures that proposals are in all respects in line with the decision by the Executive Board on the preparation of the Draft C/5 and with the Director-General's instructions, and are consistent with the objectives and priorities set out in the SSF as approved by the Director-General. BSP also ascertains whether staff allocations are aligned with programme priorities and that an adequate level of programme resources is earmarked for decentralized activities taking into account the particular characteristics of sectors and functions. BSP analyses and finalizes the texts proposed by the various sectors/unit, ensuring that for each main line of action or programming element the following are included: expected results and performance indicators and, where appropriate,



benchmarks, strategies that will be pursued for their attainment, as well as proposed budgetary allocations under the regular programme and the extrabudgetary resources available in that context.

- (a) BSP prepares the consultations referred to in Paragraph [3.2 \(b\) \(i\)](#) and [5.1 \(b\) \(i\) and \(ii\)](#) above, including the regional consultations of National Commissions for UNESCO in collaboration with the Division of National Commissions and Civil Society (ERI/NCS). In addition, BSP analyses the replies received from Member States, IGOs and NGOs and produces a summary of them which is presented to the Executive Board, together with the reports of the five regional consultations of National Commissions, at the same time as the Director-General's preliminary proposals for the Draft C/5 document. The full views expressed by Member States, IGOs and NGOs in their written replies to the consultation document, as well as the reports of the five regional consultations of National Commissions for UNESCO, are also brought to the attention of the sectors/bureaux/offices concerned. At all stages of programme design, BSP ensures that proposals further the implementation of the C/4 strategic programme objectives and programme priorities and satisfy the requirement for coherence and consistency, and also that UNESCO's main programming principles and approaches as set out in [Paragraph 4.3](#) above are duly applied. Likewise, BSP prepares analyses addressing in particular the relevance of the proposed strategies, the quality of the expected results and the proper balance between these strategies and the means used to achieve the results. Lastly, BSP suggests criteria for the assessment and selection of proposed intersectoral actions, promotes engagements and monitors developments in this respect.
  - (b) BSP is specifically responsible for preparing a general description of the methods and techniques to be applied in the preparation of the Draft Programme and Budget, for establishing the technical estimates of the budgetary requirements for the biennial period, for articulating the Director-General's proposals on the budget ceiling, and for determining the format for presenting budgetary information. BSP issues general guidelines and standard costs for computing budget estimates, ensures that proposals fit into the budgetary framework as well as the accuracy and soundness of the budget estimates, and prepares summary budget tables and analyses. In cooperation with HRM, BSP also determines whether requests concerning staffing are justified administratively and feasible budgetarily. Lastly, BSP is responsible for preparing the text of the Draft Appropriation Resolution (see [AM Item 2.3](#)).
- 4.4 IOS determines the evaluation priorities for the biennium in consultation with sectors and BSP. The Evaluation Plan for the C/5 period is prepared by IOS, which ensures consistency with the Evaluation Strategy and the Medium-Term Evaluation Work Plan.

## 5. Procedures and Processes

### 5.1 Elaboration of the detailed framework for the preparation of the Draft Programme and Budget

- (a) Initial discussion and general policy and process guidance by the General Conference at its preceding session.

The Director-General submits a brief document to the General Conference at each regular session on process and generic issues that could be addressed during the initial discussions on the preparation of the ensuing Draft C/5 document. The General Conference holds separate discussions in each main commission and provides preliminary indications on the main lines of emphasis of the ensuing Draft C/5. An information document reflecting the deliberations of the General Conference on the preparation of the ensuing Draft C/5, as recorded in the commissions' reports, is distributed as reference material together with the questionnaire on the preparation of the ensuing Draft Programme and Budget, in

the context of the Director-General's consultations for the preparation of the Draft C/5 document described below.

(b) Consultation process

- (i) Preparation of consultation document/questionnaire. The preparation of the Draft Programme and Budget begins with the preparation of a working document, currently in the form of a questionnaire, which aims at informing and facilitating the consultation process for the preparation of the Draft C/5 document. The consultation document/questionnaire is prepared by the Bureau of Strategic Planning (BSP), with inputs from Sectors, Corporate Services and Field Offices. The consultation document/questionnaire puts forward a number of core issues on which guidance is sought from Member States and Associate Members as well as their national commissions for UNESCO and other stakeholders. It also provides information on the roadmap and timetable for the entire process.
  - (ii) Consultative process of Member States and Associate Members as well as their national commissions for UNESCO, other UNESCO entities and IGOs and NGOs on future programme orientations. The Director-General sends a circular letter to Member States and Associate Members, as well as to IGOs and NGOs maintaining official relations with UNESCO, inviting them to communicate their comments and proposals on the Draft Programme and Budget for the following biennium. This broad-based consultation of Member States and Associate Members, IGOs and NGOs maintaining official relations with UNESCO, as well as the five regional consultative meetings with the National Commissions for UNESCO preceded by cluster consultations, are intended to elicit the views, suggestions and comments from all main stakeholders on key principles, priorities and core issues which should inform the preparation of the Draft Programme and Budget.
  - (iii) Sectoral consultations with the decentralized field network. The purpose of the consultations between each programme sector ADG and the UNESCO decentralized field network (field offices and category 1 institutes and centres) is to identify and discuss desirable future programme orientations and interventions by UNESCO that should be closely related to national or (sub-) regional development plans, existing UNDAFs or other country-level programming documents, bearing in mind the overall global strategic objectives and priorities of the Organization. These internal consultations, which should inform sectoral proposals from a field perspective, are organized and carried out under the authority of the responsible programme sector ADG.
- (c) Preliminary proposals by the Director-General for priority fields of action. On the basis of the submissions received as well as the results of the regional consultations with National Commissions, the Director-General submits to the Executive Board his/her preliminary proposals concerning the main lines of emphasis of the Draft Programme and Budget and the budget ceiling, together with a general description of the programming methods and budgeting techniques to be applied in the preparation of the Draft C/5 document. The Director-General also submits to the Executive Board a document containing an analytical summary of the views expressed by Member States and Associate Members in their written replies to the questionnaire, the reports of the five regional consultations of National Commissions for UNESCO, and the comments and proposals by organizations of the United Nations system, IGOs and NGOs.
- (d) Examination by the Executive Board of the Director-General's preliminary proposals. After examining the Director-General's preliminary proposals on the Draft C/5 document and the reports on the results of the consultation process, the Executive Board adopts a decision setting out its comments and guidance for the preparation of the Draft C/5 document. The Executive Board decision establishes a framework within which the Draft Programme and Budget should be drawn up, including priority areas of programme action on which the Organization should

focus and a number of programming principles to be applied for the elaboration of the Draft C/5 document.

## 5.2 Preparation of the Draft Programme and Budget

- (a) The global results framework. Programmes should be geared towards making a discernible contribution to the internationally agreed development goals (IADGs), including the MDGs and other relevant development goals, which constitute the global results framework against which relevance, performance and achievement will ultimately be measured. This global results framework serves as policy orientation throughout the programme management cycle. At country level, programme managers ensure its country-driven application and adaptation in line with national priorities.
- (b) Programming framework. The Approved Medium-Term Strategy featuring the Organization's strategic objectives for a six-year period constitutes the programmatic and conceptual framework for UNESCO's action. Accordingly, the Draft Programme and Budget (Draft C/5 document) is prepared on the basis and within the framework of the Approved Medium-Term Strategy (C/4 Approved). It also takes into account the guidance provided by the Executive Board on the structure and major thrusts of the proposed programme and budget (see [Paragraph 5.1 \(d\)](#) above), as well as any other decisions by the governing bodies that may have a direct bearing on the programme planning process.
- (c) Process-steps. The elaboration of the Draft Programme and Budget by the Secretariat is a four-step process. For each Major Programme, the responsible ADG establishes a sectoral strategic framework (SSF), a resource allocation matrix (RAM) and estimates for the utilization of staff resources. The ADG's proposals once approved by the Director-General form the basis for the drafting of the fully-fledged C/5 text by the responsible ADG.
  - (i) The drafting of the C/5 text starts with the **Sectoral Strategic Framework (SSF)**, a sector-wide programming tool that outlines the framework of action and overall objectives and structure of each Major Programme, including linkages to the strategic objectives and expected outcomes of the C/4, other strategic directions approved by the General Conference or the Executive Board, the agreed international development goals and attendant action plans, country level action in the context of UN reform, and international decades that are most relevant to UNESCO. The SSF sets out succinctly the envisaged priorities, the overall expected strategic results for the biennium, the key strategies for their attainment, the measures contemplated to enhance concentration and focus, the principal intersectoral orientations and initiatives, as well as the main partnership arrangements. Each ADG ensures that the SSF proposals:
    - a. adhere to the terms of the decision by the Executive Board on the preliminary proposals of the Director-General;
    - b. are consistent in all other respects with the Director-General's preliminary proposals;
    - c. respond to the exigency of results-based programming;
    - d. comply with the guidelines set out in the Director-General's instructions;
    - e. cover both regular programme and projected extrabudgetary activities, identifying in particular the strategic programme objectives and the programme priorities for which extrabudgetary resources are needed in direct reinforcement of the regular programme and budget ("extended" SSF);
    - f. take into consideration the proposals emanating from the decentralized field network (field offices and category 1 institutes and centres).
  - (ii) The **Resource Allocation Matrix (RAM)** reflects the intended distribution of programme funds by Main Line of Action (MLA) and, within each MLA, between Headquarters and the regions. The RAM should concentrate

resources on priority programme areas and should clearly set out the rationale for the proposed decentralization to the various regions or the criteria applied in arriving at the proposed distribution. Each ADG ensures that the RAM proposals:

- a. are consistent with the SSF;
  - b. comply with the guidelines set out in the Director-General's instructions;
  - c. provide sufficient resources to the programme activities of field offices.
- (iii) Proposals concerning the **utilization of staffing resources** are formulated after a review of the global staffing situation, including posts financed from extrabudgetary resources. In determining the overall staffing needs and staffing structure for the biennium, each ADG ensures appropriate balance between activity and staff costs, as well as adequate staffing at Headquarters and in the field for priority programme areas. Supporting documents or required information to be included in the submission comprise:
- a. the proposed staff establishment for the biennium, including the proposed allocation of posts to Headquarters and field offices;
  - b. the proposed distribution of staff resources by MLA in terms of work-years broken down by grades;
  - c. the proposed organizational chart by Division/Section/Unit.
- (iv) The **formulation of the fully-fledged C/5 programme proposals** by the responsible ADG entails the following actions that should be initiated immediately after the approval of the SSF and RAM by the Director-General:
- a. fleshing out the overall strategic vision for the Major Programme and the expected strategic results for the biennium (Introduction to the MP);
  - b. elaborating on the biennial programme priorities and articulating the main strategic approaches to be pursued in addressing them;
  - c. formulating, for each MLA, a limited number of expected results and associated performance indicators consistent with the above strategic approaches, so as to allow measurement of the attainment of the various expected results in quantitative, qualitative and impact terms. Expected results should reflect the aggregate impact of regular and extra-budgetary programme resources.

### 5.3 Suggested amendments to the Draft Programme and Budget (Draft C/5 document)

- (a) The recommendations of the Executive Board established after examination of the Draft Programme and Budget are issued as a General Conference document (C/6).
- (b) Suggested amendments by Member States and Associate Members are submitted in the form of draft resolutions within the time-limits specified in the Rules of Procedure of the General Conference, i.e. at least forty-five days before the opening of the session. Draft resolutions proposing amendments to the Draft Programme and Budget may only relate to the proposed resolutions in the Draft Programme and Budget. Proposed draft resolutions amending the draft resolutions contained in the Draft C/5 document must also indicate the amount of their budgetary implications, their geographical scope and, in all cases, the method of funding envisaged for their implementation. The provisions relating to the admissibility criteria and the examination of such draft resolutions are set out respectively in [Rules 80](#) and [81 of the Rules of Procedure of the General Conference](#). Each admissible draft resolution is published in extenso as a separate document in the C/DR series and is communicated to Member States and Associate Members by the Director-General, with such comments as he may deem appropriate, at least twenty days before the opening of the session. A summary by Commission of the admissible amendments proposed by Member States, together with the comments by the Director-General with regard to each of them, is prepared by BSP in close consultation with the sectors concerned for submission to the General Conference (C/8 document series).

- (c) Observations of organizations in the United Nations system are summarized by BSP and circulated as a General Conference document.
- (d) Observations of IGOs, other than those in the United Nations system, and NGOs are brought by BSP to the attention of the sectors/bureaux/offices concerned. A General Conference document is generally not prepared.

#### 5.4 **Consideration and approval by the General Conference of the Draft Programme and Budget**

- (a) Examination by the General Conference of the Draft Programme and Budget or proposals for adjustments to the Draft Programme and Budget

After consideration of the Draft Programme and Budget prepared by the Director-General, the Executive Board submits it to the General Conference with such recommendations as it considers desirable. The General Conference examines the Draft Programme and Budget and the draft resolutions for amendments to the Draft Programme and Budget and related documents at each ordinary session to determine the policies, the main lines of work and the biennial budget of the Organization, including the allocation of resources, in plenary meetings and within one or more commissions. The General Conference takes decisions on the Draft Programme and Budget and on adjustments to the Draft Programme and Budget at plenary meetings on the basis of the recommendations of the commissions.

- (b) Supporting documents

The main documents examined by the General Conference in connection with the Programme and Budget (C/5) proposed by the Director-General include:

- (i) the Medium-Term Strategy (Approved C/4 document) and any adjustments thereto;
- (ii) the recommendations by the Executive Board on the Draft Programme and Budget or proposals for adjustments to the Draft Programme and Budget (C/6 document);
- (iii) the report by the Director-General on the activities of the Organization during the previous biennium (C/3 document);
- (iv) the report by the Director-General on the execution of the programme adopted by the General Conference (EX/4 document) covering the first 18 months of the ongoing biennium and submitted to the Executive Board in a separate report at its session immediately preceding the General Conference (information document), and other assessments or evaluation instruments such as the biennial evaluation report on the activities and results of all UNESCO decentralized bodies;
- (v) the amendments submitted by Member States and Associate Members concerning the Draft Programme and Budget or proposals for adjustments to the Draft Programme and Budget;
- (vi) the observations of the organizations in the United Nations system on the Draft Programme and Budget or proposals for adjustments to the Draft Programme and Budget (information document).

#### 5.5 **Approved Programme and Budget**

- (a) Finalization of the Approved Programme and Budget

Immediately after the end of the session of the General Conference, GBS prepares, in consultation with BSP, the Volume 1 of the Records of the General Conference containing the resolutions approved by the General Conference. Concurrently, BSP in conjunction with the sectors/bureaux/offices concerned, finalizes the Approved Programme and Budget document. The Draft Programme and Budget is amended to reflect the modifications and adjustments approved by the General Conference.

- (b) A working document for the Secretariat

The Approved Programme and Budget (Approved C/5 document) is the principal working document for the use of the Secretariat in its detailed planning,

coordination and execution of the Programme and Budget. The Approved C/5 document, with its programme priorities, also provides a frame of reference for the evaluation of the Organization's biennial activities.

(c) Deviations from a C/5 resolution

While the strategic approaches and related texts as well as the budgetary tables are indications of the way in which it is envisaged to implement the resolutions and are noted by the General Conference, the programme resolutions, the appropriation resolution and all other resolutions featuring in the C/5 document are formally approved by the General Conference and are binding upon the Organization. Deviations from a C/5 resolution are made only in exceptional cases and then only with the prior approval of the Executive Board. The Executive Board is empowered by [Article V. B. 6 \(b\) of the Constitution](#) to take any measures that changing circumstances may render necessary for the effective and rational execution of the programme by the Director-General. ADGs are responsible for reporting to the Director-General, with copy to BSP, when it appears likely that it will not be possible to carry out the terms of a resolution. If the Director-General agrees, the concerned ADG then prepares a document setting forth supporting arguments and requesting endorsement by the Executive Board.

(d) Distribution

Printed copies of the Approved Programme and Budget document in the appropriate languages and in sufficient number are sent to each Sector/Bureau/Office so as to provide a copy for the ADG, directors of division, chiefs of section and the AO, and copies for established offices away from Headquarters as appropriate. While the document is intended primarily for the Secretariat, one copy is sent to each Member State, the United Nations and its Specialized Agencies, and international intergovernmental and non-governmental organizations maintaining official relations with UNESCO. A limited number of additional copies may be obtained by application to the "Special Requests" Unit of ADM/CLD. The full text of the current Programme and Budget is available online and can be accessed [here](#).

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable



## 2.3 Appropriation Resolution

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning (BSP), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Adopted by the General Conference, the Appropriation Resolution approves the Budget of the Organization for a given financial period including complementary indications on the management of the Budget (e.g. transfers of budgetary appropriations).

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 **Regular Programme.** With regards to the budget estimates relating to Regular Programme activities, the Appropriation Resolution:
  - (a) Presents the breakdown, by appropriation lines, of the total amount of the appropriation approved by the General Conference for the financial period with a view to the execution of the Regular Programme;
  - (b) Authorizes the Director-General to accept and add to the approved appropriation voluntary contributions, donations, gifts bequests and subventions, and contributions from governments, subject to the requirements of [Article 7.3 of the Financial Regulations](#). The Director-General is required to provide information thereon to members of the Executive Board in writing at the session following such action;
  - (c) Authorizes the Director-General to enter into financial commitments within the limits and for the purposes approved by the General Conference;
  - (d) Governs the transfer of funds between appropriation lines (see [AM Item 2.2 – Programme and Budget](#));
  - (e) Refers to the Annex of the approved C/5 document which summarizes the established posts by grade for the relevant financial period;
  - (f) Specifies the amount of contributions to be assessed on Member States to finance the appropriations for the execution of the Organization's Regular Programme;
  - (g) Sets the constant US\$ rate in which the appropriation approved for the execution of the Regular Programme is expressed, and on the basis of which expenditure against this appropriation will be recorded and Member States' contributions in euros will be brought to account.
- 3.2 **Extrabudgetary programmes.** The Appropriation Resolution authorizes the Director-General to receive funds, other than from Member States' assessed contributions, from governments, international, regional or national organizations, non-governmental organizations, the private sector and individuals, in order to implement programmes and projects consistent with the aims, policies and activities of the Organization, and to incur obligations and make payments for such activities in accordance with the rules and regulations of the Organization and the agreements made with funding sources.

**4. Roles, Authorities and Accountabilities**

Not applicable

**5. Procedures and Processes**

Not applicable

**6. Guidelines**

Not applicable

**7. Forms**

Not applicable

**8. Additional Help**

Not applicable



## 2.4 Work Plans

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning (BSP), which is responsible for this Item. (Original: English)

### 1. Overview

- 1.1 The work plans are the annual detailed plans of activities which are prepared by each unit of the Secretariat for the planning, coordination, implementation and monitoring of the Approved Programme and Budget ([C/5 document](#)). Work plans are drawn up for all the Organization's activities regardless of the source of funding, including those under the regular programme, extrabudgetary programmes and other activities relating to the general functioning of the Organization. The work plans approved by the Director-General and the approved adjustments thereto, which may be done throughout a biennium, constitute the authority for the issuing of allotments.

### 2. Definitions

- 2.1 A work plan is a detailed schedule of interventions stating which activities are going to be carried out in a given time period, what the activities will contribute towards the achievement of the relevant C/5 expected results, how the activities will be carried out and the means of implementation envisaged. It is also the foundation for monitoring progress at the activity level and regarding resource use.

### 3. Policies

#### 3.1 Timelines

The regular programme work plans extends over two consecutive calendar years corresponding to a C/5 period. Distinct work plans are prepared annually for extra-budgetary activities for which no project document exists or no annual breakdown of budget requirements is available. Preparation of the draft regular programme work plans proposals starts as soon as the Executive Board has formulated its recommendations on the Draft C/5 proposed by the Director-General. The draft work plans proposals are subsequently modified or validated in light of General Conference action/decision. The finalization and validation of the draft work plans proposals by the responsible ADG or Director of Sector/Bureau/Office at Headquarters are carried out immediately after the approval of the C/5 by the General Conference, so that the work plans may be submitted to and approved by the Director-General early enough to allow implementation to start from the very beginning of the new biennium.

#### 3.2 Support and management system

Work plans are prepared for all activities of the Organization through the System of Information on Strategies, Tasks and the Evaluation of Results (SISTER), which serves both as a programming and monitoring tool. SISTER is a system of inputting, collating and organizing data that provides selective information and reports to assist management in monitoring resources, activities and results (see the [SISTER resource page](#) for more details and information). SISTER is the mandatory entry point for all regular and extrabudgetary programme activities and is fully integrated with the Finance and Budget System (FABS).

- 3.3 Complementary Additional Programme (CAP) of targeted/projected extrabudgetary activities (see [AM Item 2.6](#))

In order to enforce a strict alignment of the objectives of the extrabudgetary programmes with those of the regular programme, outlines of targeted/projected extrabudgetary projects or programmes are developed alongside the regular programme work plans by all Sectors/Bureaux/Offices and Category 1 Institutes with a view to complementing or reinforcing the work plans expected results. The extrabudgetary programme outlines are targeted in particular at activities at country level that enhance the impact of the regular programme activities. Directors/Heads of Division, Field Offices and Institutes are responsible for translating the “extended” SSF into outlines for inclusion in the Complementary Additional Programme of projected/targeted extrabudgetary activities. It is incumbent upon each ADG or Director of Sector/Bureau/Office at Headquarters to set up a rigorous selection process for the screening and endorsement of all such proposals, taking into account the following criteria: relevance to the development priorities of a beneficiary country, alignment with the strategic objectives of the C/4 and the programme and priorities of the C/5, contribution to UN country-level programming exercises, comparative advantage and delivery capacity. Additionally, activities proposed for inclusion in the Complementary Additional Programme of targeted/projected extrabudgetary projects or programmes should contribute to the reinforcement of UNESCO’s core and sectoral competencies and, when relevant, should integrate sustainability considerations, including possible devolution or exit strategies.

#### 4. Roles, Authorities and Accountabilities

- 4.1 **The Director-General** issues policy, programme and budget guidelines specifying the main programming principles and approaches, the budgetary framework, the timetable and other programming elements to be taken into consideration in the preparation of the work plans. The Director-General reviews and approves the work plans.
- 4.2 **ADGs or Directors of Sectors/Bureaux/Offices at Headquarters** are responsible for the design of programme interventions, including the formulation of results and implementation strategies, and for their full reflection in the programme management system (SISTER). It is incumbent upon each ADG or Director of Sector/Bureau/Office to ascertain that clear linkages are established between the work plans activity details, which feature the lowest level of the Organization’s results chain (see [AM Item 2.2](#)), and the biennial programme and budget, which contains the higher-level C/5 expected results as approved by the General conference. Work plans are prepared for each Sector/Bureau/Office also ensuring:
- (a) conformity with the relevant UNESCO strategies or policy frameworks;
  - (b) consistency with the approved sectoral strategic framework (SSF) and resource allocation matrix (RAM);
  - (c) further concentration on key priority interventions, with a concentration of funds on large and focused interventions to avoid dispersal of resources in micro-activities;
  - (d) a strong results orientation, with a clear formulation of expected results and an appropriate set of measurable performance indicators (capturing substantive change rather than process features) to monitor results;
  - (e) a balance between normative and operational action;
  - (f) integration of country-level demands flowing from roll-out of UNDAFs and other common country programming exercises, by clearly expressing UNESCO’s specific contributions;
  - (g) integration of extrabudgetary projects, by establishing clear linkages with the expected results of the relevant work plans;
  - (h) that budgets requested are not in excess of available allocations.
- 4.3 **The draft work plans for each Sector/Bureau/Office** are reviewed by the responsible ADG or Director of Sector/Bureau/Office at Headquarters. The work plans proposed by each ADG or Director of Sector/Bureau/Office at Headquarters are submitted to the

Director-General under cover of a memorandum setting forth the main points arising from the above review, in particular those issues for which guidance or decision by the Director-General is deemed necessary. Work plans submissions by each ADG or Director of Sector/Bureau/Office at Headquarters also include a summary table of the budget requirements of the draft work plans as compared with the corresponding C/5 budget provision, a summary of the financial resources at the disposal of each division/unit by source of funds (regular programme and extrabudgetary), and annexes to the draft work plans for:

- (a) the publications and distribution plan;
- (b) the documents plan;
- (c) the plan of conferences and meetings.

- 4.4 **Directors/Heads of Field Offices** prepare their work plans in accordance with the provisions of this Item and submit them to the ADG or Director of the relevant Sector/Bureau/Office at Headquarters for endorsement. Regional bureaux prepare two distinct work plans, one for each of their distinctive roles: cluster function and regional function. Directors/Heads of Field Offices ensure that the work plans for the countries under their coverage reflect UNESCO's contribution to common country programming exercises of the United Nations system and to broader joint assistance strategies of all external donors in a particular country.
- 4.5 **BSP** prepares draft policy, programme and budget guidelines (and templates, as appropriate) for the development of work plans, including deadline for submissions and timetable for the review of the work plans proposals by the Director-General, giving due consideration to the conclusions of the Executive Board's review of the Draft C/5 document. These guidelines may be completed, as necessary, by sectoral instructions on specific programme issues or by revised budget standards prepared by BSP. BSP also prepares analyses and recommendations on the work plans proposals to assist in the decision-making and approval process of the work plans, ensuring that proposals are in consonance with the C/5 provisions and aligned with the relevant instructions, guidelines and decisions of the Director-General or the governing bodies. Lastly, BSP sees to it that the work plans are subsequently adjusted in accordance with the final decisions and specific conditions by the Director-General in approving the work plans.
- 4.6 **BFM/FOS** ensures transparent distribution of the provision for Field Offices' indirect costs based on pre-established criteria, as well as coherence with the associated programme and staff costs budgets. BFM/FOS prepares an analysis of the funding requirements for the Field Offices' operating costs and makes recommendations concerning the distribution of the provision earmarked for these purposes in the C/5 Approved among Field Offices.
- 4.7 **IOS, AFR, ERI/DPI and CLD** also analyse the work plans proposals and make comments and recommendations within their field of competence for consideration by the concerned ADGs and Directors and by the Director-General.
- 4.8 **The Publications Board** reviews the draft publications and distribution plan as consolidated by ERI/DPI from the annexes to the work plans and submit its recommendation to the Director-General.

## 5. Procedures and Processes

### 5.1 Elaboration of the work plans<sup>[1]</sup>

- (a) The preparation of the work plans is a Secretariat-wide activity in which all sectors, bureaux and offices at and away from Headquarters participate.
- (b) Programming framework

The work plans are prepared on the basis and within the framework of the Approved Programme and Budget (C/5 document). They also take into account any other decisions by the governing bodies that have a direct bearing on programme planning and implementation.

(c) Content of the work plans

The work plans are designed in line with the [Results-based management \(RBM\)](#) approach of the Organization. They contain a description of each activity/result and its assumptions, as well as related performance indicators and the means of their verification. In this respect, the work plans should also include specific and measurable expected results and performance indicators for the Organization's global priorities (Africa and Gender Equality), in all of UNESCO's fields of competence, and should provide as well adequate resource allocations for the attainment of all planned expected results. Likewise, targeted action should be identified in favour of youth, Least Developed Countries (LDCs), Small Island Developing States (SIDS), the most vulnerable segments of society, including indigenous people, and countries in post-conflict and disaster situations. The work plans also need to reflect the programmatic and financial contributions to be made to various intersectoral initiatives, including but not limited to the intersectoral platforms. Proposals should identify all such intersectoral and interdisciplinary engagements and the relevant associated expected result(s) to which the work plans activities intend to contribute. Lastly, as information on measures taken to optimize the use of resources in the implementation of programme activities including travel, contractual services and publications, need to be periodically provided when reporting on the achievement of expected results, this should be fully taken into account when preparing the detailed work plans in order to facilitate subsequent reporting.

(d) Main programming information called for by the work plans for each activity include:

- (i) a title consisting of a short description of the activity that sets out its purpose, main thrust and overall scope;
- (ii) the relevant C/5 expected result(s) to which the activity is intended to contribute;
- (iii) a concise statement of the activity's key outputs and expected results, formulated in the light of the relevant higher-level C/5 expected result(s), with performance indicators and associated benchmarks and baselines, as needed;
- (iv) major beneficiaries;
- (v) extrabudgetary projects/programmes that will contribute to the achievement of the activity's expected results (project numbers only);
- (vi) implementation strategy, including modalities of execution, key external partner(s) and their specific expected role(s), steps taken or considered towards stakeholders' involvement (to favour ownership and sustainability), as well as measures foreseen to address issues stemming from the conclusions of a risk analysis; where appropriate, South-South cooperation and triangular North-South-South cooperation should be favoured, with a focus on capacity building and networking;
- (vii) geographical scope (global, regional, sub-regional or other grouping of countries, national).
- (viii) for country-focus activities, linkages with national country-level planning documents<sup>2</sup>, highlighting the specific outcome(s)/output(s) to which UNESCO contributes;
- (ix) starting date and end date (the accurate determination of dates of commencement and termination is essential for subsequent assessment of implementation progress);
- (x) funds required for the intervention (estimated costs), per year and in aggregate; in order to foster greater programme concentration in terms of activity number and content, the Director-General may decide that resources earmarked for any work plans activity should not fall below a given threshold<sup>3</sup>;
- (xi) breakdown of total allocation by category of expenditures;

- (xii) implementing unit (Field Office, Headquarters Division or Category 1 Institute)
- (xiii) principal responsible officer, and deputy;
- (xiv) secondary unit(s) involved or having action to take, and responsible officer(s).

## 5.2 Approved work plans

### (a) Approval of work plans

The decisions taken by the Director-General further to his/her review of the work plans are recorded by BSP and conveyed to the responsible ADG or Director of Sector/Bureau/Office at Headquarters. The work plans as adjusted then by the responsible ADG or Director of Sector/Bureau/Office at Headquarters to reflect these decisions constitute the approved work plans.

### (b) Allotment of programmed funds

Upon approval by the Director-General of the work plans, allotments are issued by BSP in consultation with BFM so that programme execution may be initiated from the first working day of the new biennium. Allotments are authorization given on behalf of the Director-General to an official or a unit to incur obligations and expend funds for specific purposes, and within specified limits, during a definite period.

### (c) Monitoring of work plans execution

(i) The monitoring of programme execution involves the systematic collection of data on the progress of activities and on the results achieved in their implementation. The regular collection and analysis of information is a continuing function that uses methodical collection of data to provide management and the main stakeholders with early indications of progress and achievement of results, and also to supply lessons learned to improve future actions, planning and decision-making.

(ii) Responsible officers at all programming levels record developments in programme execution in the Organization's programming tool ([SISTER](#)) systematically, and report fairly and accurately on performance results vis-à-vis plans as related to performance indicators, regularly and in due time. Reports should provide information that is credible and useful for assessing achievements as well as challenges and opportunities, offering also concrete lessons learned to help management and the governing bodies make decisions. Responsible officers at all programming levels ensure that:

- a. up-to-date information on planned activities and implementation performance is available at all times;
- b. information on programme execution and implementation performance is properly documented;
- c. resources made available are used for the purposes for which they were approved;
- d. obligations incurred do not exceed allotments.

(iii) The responsible ADG or Director of Sector/Bureau/Office at Headquarters conduct periodic reviews to monitor/assess progress made in the implementation of the work plans. Such reviews provide the occasion to share lessons learned, to identify obstacles and constraints encountered as well as to specify actions and initiatives to overcome them. The findings and conclusions of these reviews should also feed into the reports on programme execution and performance, notably the sector ADGs quarterly reports to the Director-General (see below) and the statutory reports submitted by the Director-General to the governing bodies under the EX/4 and C/3 documents series (see [AM Item 6.1](#)).

(iv) Sector ADGs prepare quarterly reports to the Director-General on programme implementation to point out briefly any difficulties or problems which have impeded the attainment of expected results, and to inform him of any exceptional circumstances or unforeseen events. These quarterly reports should focus on information of a strategic nature, highlighting both



achievements/completions and problem cases. Reports are to be concise and ought not to exceed three pages. The quarterly reports are to be addressed to the Director-General via Director ODG, with a copy to the DDG and BSP.

(d) Amendments to work plans or reprogramming of activities

- (i) If it is necessary to modify a work plan during the implementation period, a work plan amendment is proposed, which is processed as set out below. The justification for the amendment must be clearly presented and the amended work plans should stay in line with the instructions, guidelines and decisions of the Director-General or governing bodies and with any relevant UNESCO strategies or policy frameworks. Proposals for work plans amendments are entered in the programme management system ([SISTER](#)) by the responsible officers. The Executive Officer (EO) of the Sector/Bureau/Office follows up on all ongoing reprogramming of activities and ensures that the work plans as reflected in SISTER are up-to-date at all times.
- a. Adjustments within a main line of action (MLA) or a C/5 chapter that do not affect a specific General Conference resolution are normally approved by the responsible ADG or Director of Sector/Bureau/Office at Headquarters. This authority may be delegated to division Directors at Headquarters, to Directors/Heads of Field Offices or to the upstream officers of the concerned elements. All such adjustments must be immediately reported to the responsible ADG or Director of Sector/Bureau/Office at Headquarters, and BSP and BFM/BMR must be notified accordingly. Notwithstanding the above, proposals towards amending expected results and/or associated performance indicators of work plans do require, in all cases, a formal validation by the concerned ADG or Director of Sector/Bureau/Office at Headquarters, and by BSP. Adjustments within an MLA or C/5 chapter entailing a net transfer between activities in excess of one fourth of the approved work plan provision for any of the concerned activities are brought to the attention of BSP which will decide, in conjunction with BFM/BMR, whether a proposed amendment calls for the explicit approval of the Director-General.
- b. Adjustments between main lines of action (MLAs) or C/5 chapters under the same appropriation line are to be submitted through BSP to the Director-General.
- c. Adjustments between appropriation lines are to be submitted through BSP and BFM/BMR to the Director-General who decides whether they should be endorsed and submitted to the Executive Board in accordance with the terms of the Appropriation Resolution.
- (ii) As a rule, no transfers may be made between different funding sources, e.g. between regular budget and extrabudgetary programme resources or from one extrabudgetary project/programme to another.

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<sup>[1]</sup> The provisions of [AM Item 2.2, paragraph 5.5](#) concerned respectively with the global results framework and UNESCO's main programming approaches and features apply mutatis mutandis to the detailed Work Plans.

<sup>[2]</sup> UN common country programming documents (e.g. UNDAF, Delivering as One Programme/Plan, MDG-F, etc.) and other national policy frameworks (poverty reduction strategies (PRS), sector wide approaches (SWAps), joint assistance strategies (JAS), etc.)

<sup>[3]</sup> Currently US\$ 20 000

## 6. Guidelines

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## 2.5 Donations including Additional Appropriations

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Budget Monitoring and Reporting Section (BFM/BMR), which is responsible for this Item. This Item applies to Headquarters and Field Offices. (Original: English).

### 1. Overview

1.1 This item covers:

- (a) Cash items: Subventions or financial contributions that are added to the Appropriation of the Regular Budget, including subventions or financial contributions of a recurrent nature to Regular Programme activities;
- (b) Non-cash items: Voluntary contributions, including gifts and bequests (other than works of art) and contributions-in-kind.

1.2 Any financial contributions that are not added to the Appropriation of the Regular Budget are covered under [AM Item 5.2](#) "Special Accounts" and/or [AM Item 5.4](#) "Funds-in-Trust cooperation".

### 2. Definitions

2.1 **Donations** are gifts, bequests, subventions or contributions (financial and/or in kind) which the Organization may receive directly from governments, public and private institutions, associations and private persons. The Organization may also receive funds for specific activities or projects from such bodies as the United Nations Development Programme (UNDP), other United Nations (UN) agencies, Member States, and international, regional or national organizations.

### 3. Policies

3.1 **The Constitution** provides, in [Article IX.3](#), that the Director-General, may accept voluntary contributions, gifts, bequests and subventions directly from governments, public and private institutions, associations and private persons, subject to the conditions specified in the [Financial Regulations](#).

3.2 **The Appropriation Resolution** (see [AM Item 2.3](#)) provides that in connection with the Regular Programme the Director-General is authorized, taking into consideration the provisions of [Article 7.3 of the Financial Regulations](#), to accept and add to the appropriation voluntary contributions, donations, gifts, bequests and subventions, and contributions from governments. The Director-General shall provide information thereon to the Members of the Executive Board in writing at the session following such action.

3.3 [Financial Regulation 7.3](#) provides that voluntary contributions, gifts, bequests and subventions, whether or not in cash, may be accepted by the Director-General provided that the purposes for which the contribution is made are consistent with the policies, aims and activities of the Organization and provided that the acceptance of such voluntary contributions, gifts, bequests and subventions which directly or indirectly involve additional financial liability for the Organization shall require the consent of the Executive Board.

3.4 [Financial Regulation 7.6](#) provides that moneys accepted in respect of which no purpose is specified shall be credited to the general sub-account of the Special Account for Voluntary Contributions.



#### 4. Roles, Authorities and Accountabilities

Not applicable

#### 5. Procedures and Processes

##### 5.1 Subventions (or financial contributions) to be added to the Appropriation of the Regular Budget, including subventions or contributions of a recurrent nature to Regular Programme activities

- (a) The Director-General may accept subventions or financial contributions from donors and appropriate them to the Regular Budget. The question as to whether the cash contributions may or may not be considered additional appropriations to the regular programme is an issue of how the programme activity is managed (e.g. if budgetary control and reporting is required by category of expenditure then this modality corresponds to an extrabudgetary project) and is not determined in terms of the magnitude, i.e. the amount of the contribution. All contributions added to the regular programme should meet the following criteria:
- (i) The contributions are linked to a specific Main Line of Action (MLA) in the C/5;
  - (ii) No individual financial report on such contribution is to be issued to the donor; however a report from SISTER at the MLA level can be provided to the donor; if a narrative report is provided at the request of the a donor, it should not include any financial information;
  - (iii) Any funds remaining (after the completion of the activities) would not be returned to the specific donors;
  - (iv) All funds for the completion of the activities must be obligated before the end of the biennium in which the funds were allotted, in accordance with UNESCO Financial Rules ([AM Appendix 3.3 A](#)) and [Financial Regulations](#).
  - (v) Any funds remaining after the completion of agreed activities for which the additional appropriation is received can be reprogrammed within that biennium, provided such reprogramming is within the same MLA.
- (b) Financial contributions that are not additions to the Appropriation of the Regular Budget are covered under [AM Item 5.2](#) “Special Accounts” and/or [AM Item 5.4](#) “Funds-in-Trust cooperation”.
- (c) Procedures for appropriating contributions to the regular programme (Cash items):
- (i) Subventions or financial contributions (Non-recurrent cases)
    - a. Sectors/Bureaux/Offices are responsible for informing the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS) and the Bureau of Financial Management, Budget Monitoring and Reporting Section (BFM/BMR) about offers of subventions (or financial contributions) towards specific Regular Programme activities (e.g., a contribution towards the costs of a meeting, seminar or publication). BSP/CFS verifies that the purpose of the donation does not fall within the scope of extrabudgetary modalities (e.g. if the donor requests a separate account for the subvention, the amount is not added to the appropriation, but is treated as a trust fund or special account – see [AM Item 5.4](#) or [AM Item 5.2](#)).
    - b. Then, the Sector/Bureau/Office concerned prepares the applicable Standard Additional Appropriation Letter (see either [Form AM 2-1](#) for donations less than or equivalent to US\$ 50,000 or [Form AM 2-2](#) for donations above US\$ 50,000) between the donor and the Secretariat (whether at Headquarters or in the Field), specifying *inter alia* the purpose of the funds, the name of the donor and the criteria mentioned in the standard additional appropriation letter. Depending on the form used ([Form AM 2-1](#) or [Form AM 2-2](#)), the letter is then signed by a representative from UNESCO (i.e. ADG, Director of Division, Director/Head of Field Office or their designated officer - please note that donor’s signature is only required in [Form AM 2-2](#)) and is submitted to BFM/BMR and BSP/CFS. In addition to this signed letter, an updated work

plan or a new work plan (depending on whether the donation is intended for a new activity or it is an additional funding for an existing activity) reflecting the use of these funds is also submitted, through work plans system, to BFM/BMR before the allotment is issued.

- c. BFM/FAS/AR confirms receipt of the contributions in UNESCO bank accounts.
  - d. BFM/BMR allots the funds on the basis of the work plans provided by the Sector/Bureau concerned and prepares a summary report containing the essential information about the subvention and its purpose, which is submitted for information to the Members of the Executive Board at its next session following such action.
  - e. Programme Specialists and Certifying Officers ensure that commitments of additional appropriations or reprogrammed funds are in line with the purpose of the contribution or MLA in case of reprogramming.
- (ii) Subventions or financial contributions (Recurrent cases)
- a. Recurrent subventions or contributions to Regular Programme activities, which are used to finance specific expenditures (e.g., a host country contribution towards the running/maintenance and/or staff costs of field offices) do not require the usual standard additional appropriation letter on the understanding that there is a prior signed agreement with the donor (e.g. host country agreement which reflects government contributions to this effect). In case there is no such prior agreement, the Sector/Bureau/Office concerned should prepare the agreement in consultation with the Office of International Standards and Legal Affairs (LA), BSP/CFS and BFM/BMR. Other relevant services such as BFM/FOS should also be consulted a priori. The agreement should be signed between the donor and a representative of the Director-General.
  - b. The Sector/Bureau/Office concerned informs BSP/CFS and BFM/BMR of the offer and takes these contributions into account when preparing the relevant work plans (see [AM Item 2.4](#) "Work plans") covering the activities or items of expenditure against which the contribution will be applied.
  - c. BFM/FAS/AR confirms receipt of the contribution in UNESCO bank accounts.
  - d. BFM/BMR allots the funds after consultation with relevant service (e.g. BFM/FOS for contributions towards field office running costs) and prepares a document containing the essential information about such subventions and contributions and submits it for information of the Members of the Executive Board at its next session following such action. The focal point for these contributions is BFM/BMR.

## 5.2 Voluntary contributions, including gifts and bequests (other than works of art) and contributions in kind

- (a) The Director-General may accept offers for voluntary contributions, gifts and bequests, which may be material or property that may give rise to proceeds from sale but are not added to the Appropriation of the Regular Budget due to the fact that they are not directly linked to a specific programme activity, and contributions in kind, which fall within the fields of competence of UNESCO.
- (b) The procedure for accepting non-cash voluntary contributions, gifts and bequests are set forth below. However, for the subsequent recording of property other than books, see [AM Item 10.1](#) and, for books, see [AM Item 9.8](#).
- (c) It should be noted that all procedures for accepting and recording works of art are not part of this Item but rather come under [AM Item 12.9](#).
- (d) Procedures for dealing with voluntary contributions (Non-cash items)
  - (i) Sectors/Bureaux/Offices are responsible for informing LA and BFM/BMR about any offers they may receive of gifts or bequests or contributions in kind to the Organization. They are also responsible for determining whether the offers fall within the fields of competence of UNESCO.
  - (ii) LA, on receipt of an offer of a gift or a bequest or a contribution in kind, determines, in particular, whether the acceptance of such contributions would entail financial liability for the Organization, and whether there are any specific

- purposes, conditions or obligations attached to the offer.
- (iii) In cases where the contribution involves directly or indirectly additional financial liability for the Organization (whether or not specific purposes or conditions are attached to the offer):
- a. LA informs the donor or his/her representative that the acceptance of the offer is subject to the approval of the Executive Board, and transmits the necessary information to BFM/BMR and the relevant Sector/Bureau/Office;
  - b. BFM/BMR, in consultation with the relevant Sector/Bureau/Office prepares a document for the approval of the Executive Board containing the essential information about the offer of gift or bequest or contribution in kind. Upon approval by the Executive Board:
    - i. if the gift or bequest or contribution in kind is material or property, it will be treated within the procedure under [AM Item 10.1](#) "Property", and
    - ii. if the gift or bequest or contribution in kind gives rise to proceeds from sale but not added to the appropriation of the Regular Budget, the amount donated is credited to the Special Account for Voluntary Contributions;
  - c. Upon approval by the Executive Board, LA prepares an agreement between the donor or his/her representative and the Secretariat, and BFM/BMR provides, where relevant, payment instructions for inclusion in the agreement prepared by LA. On receipt of the amount, BFM credits it to the Special Account for Voluntary Contributions, and reports it in the annual accounts of the Organization.
- (iv) If the contribution does not involve directly or indirectly additional financial liability for the Organization (whether or not specific purposes or conditions are attached to the offer):
- a. LA informs the donor or his/her representative that the gift or bequest or contribution in kind may be accepted (letter of acceptance), and transmits the necessary information to BFM and the relevant Sector/Bureau/Office. Even under this category, if it is deemed necessary by LA and/or the other Sector/Bureau/Office concerned in view of the circumstances of the specific case, the gift or bequest or contribution in kind may only be accepted after the approval of the Executive Board, in which case the procedure indicated in [Paragraph 5.2 \(d\) \(iii\)](#) above will be applied.
  - b. BFM/BMR, in consultation with the relevant Sector/Bureau/Office, prepares a document for information to the Executive Board (or for approval, if required in specific cases). Thereafter:
    - i. if the gift or bequest or contribution in kind is material or property, it will be treated within the procedure under [AM Item 10.1](#) "Property", and
    - ii. if the gift or bequest or contribution in kind gives rise to proceeds from sale but not added to the appropriation of the Regular Budget, the amount donated is credited to the Special Account for Voluntary Contributions.
  - c. BFM/BMR provides, where relevant, payment instructions for inclusion in the letter of acceptance to the donor, which is prepared by LA. On receipt of the amount, BFM credits it to the Special Account for Voluntary Contributions, and reports it in the annual accounts of the Organization.
- (v) While all contributions in kind follow the above procedure, those in regard to recurring contributions in kind based on existing long-term agreements (e.g. where premises are provided by host countries free of charge) will be dealt with differently. For such cases, the Sector/Bureau/Office should liaise with the Corporate Services concerned, (e.g. BFC, BFM/FOS for Field Offices premises) and provide relevant information to BFM/BMR which will in turn inform the Executive Board accordingly.

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 [Form AM 2-1](#) "Standard Additional Appropriation Letter for donations less than or equivalent to US\$ 50,000 (Regular Programme)"
- 7.2 [Form AM 2-2](#) "Standard Additional Appropriation Letter for donations above US\$ 50,000 (Regular Programme)"

## 8. Additional Help

Not applicable

## 2.6 Complementary Additional Programme (CAP) of Targeted/Projected Extrabudgetary Activities

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item (Original: English).

### 1. Overview

1.1 In order to enforce a strict alignment of the objectives of the extrabudgetary programmes with those of the Regular Programme, outlines of targeted/projected extrabudgetary projects or programmes are developed alongside Regular Programme work plans by all Sectors/Bureaux/Offices and Category I Institutes, with a view to complementing or reinforcing the C/5 expected results.

### 2. Definitions

2.1 **CAP of projected/targeted extrabudgetary activities** is the main tool for the programming of extrabudgetary activities in reinforcement of the C/5, and a vehicle for dialogue with donors. The CAP is designed to strengthen the alignment between extrabudgetary and regular programme resources through the creation of a unified results chain. An overview of the CAP is issued in the form of a brochure at the beginning of each biennium. In addition, the live data base of proposals for funding is also made available through UNESCO's internet and extranet sites and SISTER.

#### 2.2 The extrabudgetary process in SISTER

There are two distinct, but closely related platforms for Extrabudgetary Resources in SISTER: 1) the Complementary Additional Programme which is a facility for upfront programming of Extrabudgetary Projects and for mobilizing resources, and 2) for Extrabudgetary Projects that have attracted donor interest, and which subsequently are the subject of signed agreements between UNESCO and the donor. Together these two facilities give the Organization a full picture of where UNESCO stands with resource mobilization for expected results, and how UNESCO delivers on the Approved C/5 results encompassing funded Extrabudgetary projects and Regular Programme activities.

##### (a) The CAP in SISTER

Proposed Extrabudgetary Projects are programmed and approved through the entry, and validation of 'Outlines' in the CAP. An 'Outline' is an entry in the CAP through which funds are mobilized and Extrabudgetary Projects are programmed. The CAP is open to the outside world. Potential donors and partners can access the CAP through UNESCO's internet and extranet sites and SISTER and search for approved CAP Outlines which match their funding priorities. The CAP gives a thematic view of UNESCO's priorities and expected results to make it easier for donors to conduct this matching exercise.

##### (b) Extrabudgetary Projects in SISTER

This is an internal UNESCO facility for structuring and programming Extrabudgetary Projects according to a standard format, for processing internal approvals and for monitoring and reporting on the results attained via funded Extrabudgetary Projects that are linked to the CAP. To ensure full coherence between Regular Programme activities and Extrabudgetary Projects, and to give donors and partners full assurance that proposed Extrabudgetary Projects are fully in line with the Organization's priorities and C/5 expected results and carry the approval of senior management, all Extrabudgetary Projects must be linked to an

Outline in the CAP. It is the link between Extrabudgetary Projects and the CAP Outlines which also provides the Organization with a tool to track resource mobilization.

### 2.3 **Extended Strategic Sectoral Frameworks (ESSFs)**

The ESSF sets out the priorities and targets for resource mobilization for each Sector /Corporate Service, as foreseen in the Director-General's Action Plan ([174 EX/INF.4 Rev.](#)) The ESSF constitutes a basis for the contribution of each programme Sector/Corporate Service to the CAP. In line with the Updated Extrabudgetary Resource Mobilization Strategic Plan (185 EX/INF.6), each Sector/Corporate Service should draw up an ESSF at the outset of a biennial programming exercise so as to maximize the opportunity for establishing a clear strategic vision regarding the areas selected for resource mobilization.

## 3. Policies

- 3.1 [174 EX/Decision 26](#) urged the Director-General to develop an overall strategy and Action Plan for mobilising extrabudgetary resources and aligning them with the Regular Programme.
- 3.2 [34 C/Resolution 72](#) requested the implementation of measures to align the programming of regular and extrabudgetary activities, in particular through the preparation of a "complementary additional programme of targeted extrabudgetary activities".

## 4. Roles, Authorities and Accountabilities

- 4.1 [AM Appendix 5 A](#) "Table on Delegation of Authority and Accountability (ToAA) for UNESCO's Extrabudgetary Activities" (first published with Administrative Circular 2285 of 18 February 2007) reflects the key provisions of the Director-General's Action Plan for improved management of UNESCO's extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for programming, the mobilization of resources, the implementation, the monitoring and reporting of an Extrabudgetary Project.

## 5. Procedures and Processes

- 5.1 **ADG/BSP** issues overall guidance on the preparation of Outlines to complement or reinforce the C/5 under a Complementary Additional Programme for targeted/projected extrabudgetary activities, at the same time as instructions on the process and timeline for the preparation of the C/5 regular programme work plans.

Guidelines for the preparation of the CAP are revised and updated periodically by BSP/CFS in consultation with the Sectors/Corporate Services as appropriate.

Pre-established selection criteria which guide the preparation, assessment and selection of CAP Outlines may include the following, and may be revised from time to time:

- (a) Relevance to the Strategic Programme Objectives and expected outcomes of the C/4 and the Programme Priorities of the C/5;
- (b) Contribution to the expected results of the C/5;
- (c) UNESCO's delivery capacity;
- (d) UNESCO's comparative advantage;
- (e) Value added for the beneficiary country and UNESCO;
- (f) Other Sector/Corporate Service specific criteria determined by each Sector/Corporate Service.

- 5.2 **Sectors/Corporate Services** prepare an Extended Strategic Sectoral Framework (ESSFs) which is the first step in the development of the CAP and sets out the priorities



and targets for resource mobilization by each Sector/Corporate Service and designating the CAP Thematic Outlines that will be elaborated and the thematic areas with which CAP Programme/project Outlines will be associated. Under the ESSF, intersectoral CAP Thematic Outlines will also be designated by lead ADG's based on a preliminary consultation with BSP and other Sectors/Corporate Services. To ensure that resource mobilization priorities and targets fully capture relevant regional, and sub-regional perspectives and needs, ADGs are encouraged to consult UNESCO Field Offices and other relevant decentralized UNESCO Units in the design phase of the ESSFs. The draft ESSF is then sent by the Sectors/Corporate Services to ADG/BSP.

- 5.3 **ADG/BSP** shares the draft ESSF with all UNESCO Field Offices and other relevant decentralized UNESCO units and submits the final draft ESSF to the Director-General for approval.
- 5.4 **The CAP** allows a thematic presentation of the programmes/projects for which UNESCO seeks to mobilize resources to make it easier for UNESCO's donors and partners to identify matching priorities and entry points for cooperation. The CAP comprises two different types of Outline:
- (a) CAP Thematic Outlines: these CAP Outlines, which may be sectoral or intersectoral, underpin fully-fledged thematic extrabudgetary programmes as identified in the context of the preparation of the ESSF. From a resource mobilization perspective CAP Thematic Outlines are designed to mobilize unearmarked, or lightly earmarked resources in support of strategic priorities.
  - (b) CAP Programme/project Outlines: these CAP Outlines are designed to mobilize resources for extrabudgetary activities which require specific visibility for resource mobilization purposes. They may have a global, regional, sub-regional or national focus.
- 5.5 **All extrabudgetary projects including Special Accounts**, support to Category I Institutes, secondments and Associate Experts established during the biennium must be created and validated in SISTER, and linked either to a Thematic Outline, or to a Programme/project Outline of the CAP. An extrabudgetary project may be linked to a CAP Outline in the following ways:
- (a) An extrabudgetary project may be developed from an CAP Outline that was programmed up-front;
  - (b) For selected extrabudgetary projects, which were not foreseen, or omitted in the upfront programming exercise, but for which resource mobilisation must continue on an ongoing basis, a specific CAP Programme/project Outline may be created to give visibility for the programme vis à vis the donor community;
  - (c) Extrabudgetary projects which are 1) developed in response to emerging needs and opportunities 2) not foreseen in a CAP Outline, and 3) for which it is not necessary to mobilise funds on a continuous basis will be linked ex post to a CAP Thematic Outline as described in [Paragraph 5.4\(a\)](#) above. This may be done on an on going basis once the CAP Thematic Outlines have been created.
- 5.6 **There is no pre-established budgetary ceiling for the CAP and its components.** However, the estimated figures for funding requirements must be based on a responsible assessment of needs and a realistic appraisal of what UNESCO is able to mobilize and implement based on an analysis of UNESCO's track record for comparable purposes. To the extent possible, all Sectors are urged not to establish CAP Thematic Outlines below a target threshold of USD 2 million, and not to establish self-standing CAP Programme/project Outlines below USD 500,000. The programming of small-scale, fragmented CAP Outlines should be avoided unless there is solid justification. In determining estimated resource requirements, Sectors/Corporate Services must take into account all direct costs that are projected to be incurred by UNESCO for the management of the programme/project, including those which relate to staffing and communication. Ensuring adequate visibility of contributions is critical for UNESCO's donors and partners to sustaining such partnerships.
- 5.7 **In preparing CAP Outlines**, Sectors/Corporate Services are also invited to articulate

requirements for in-kind resources, and specific competencies that could be mobilized by UNESCO, inter alia, through recourse to secondments.

- 5.8 **CAP Thematic and CAP Programme/project Outlines**, like regular programme work plans, are programmed and validated in SISTER. The detailed guidelines and Help Cards are available as Help material in SISTER.
- 5.9 **CAP Thematic Outlines** are programmed under the direct responsibility of each ADG by the Executive Office of each Sector/Corporate Service. For intersectoral programmes, lead ADGs must ensure that high-end goals are articulated for the biennial period as well as sharply formulated in an RBM-manner for all CAP Outlines. After validation by the Executive Office they are reviewed by BSP to ensure their programmatic coherence with the regular programme.
- 5.10 **CAP Programme/project Outlines** are prepared according to the following steps:
- (a) After the finalisation of the ESSF setting out the priorities and targets for resource mobilisation and the validation by ADG's of CAP Thematic Outlines, ADG's issue a call for CAP Programme/project Outlines together with any Sector-specific guidance, to all Directors of Division, Directors/Heads of Field Offices, and Directors of Category I Institutes relevant to their Sector, with copy to ADG/BSP.
  - (b) **Directors of Divisions, Directors and Heads of Field Offices, and Heads of Category I Institutes** are responsible for coordinating the preparation of the CAP Outlines which fall under their responsibility.
  - (c) In the process of preparing the CAP Outline, consultations should be undertaken with the relevant partners in the country and other stakeholders of the proposed project or programme.
  - (d) For CAP Outlines with a country focus, Directors/Heads of Field Offices and Category I Institutes must in addition ascertain and confirm the following:
    - (i) Relevance of CAP Outline for the beneficiary country and UNESCO;
    - (ii) Relation of the CAP Outline to a common country programming document such as the United Nations Development Assistance Framework (UNDAF), Delivering as One Programme/Plan, Millennium Development Goals Fund (MDG-F) and Poverty Reduction Strategies (PRS) or as part of a UNESCO Country Programming Document (UCPD).
  - (e) CAP Programme/project Outlines are created by the Responsible Officer and are then submitted to Directors and Heads of Field Offices and Category I Institutes (when required) and then to the Responsible Officer of the upper-level Grouping in SISTER. CAP Programme/project Outlines are then sent to the relevant Executive Office of each Sector/Corporate Service for review and visa and to BSP's Division of Cooperation with Funding Sources for information.
  - (f) It is incumbent upon each **Sector ADG/ADG-Director of Corporate Service** to set up a rigorous selection process for the screening and endorsement of all CAP Outlines. Sector ADGs/ADG-Directors of Corporate Services undertake prior quality control of the CAP Outlines on the basis of the pre-established selection criteria.
  - (g) **Sector ADGs/ADG-Directors of Corporate Services** thereafter pre-select Outlines for inclusion in the CAP. Finally, pre-selected CAP Outlines may be adjusted/finalised to respond to the Approved C/5 adopted by the General Conference.
  - (h) Throughout the pre-selection process, the importance of ensuring full communication between Headquarters, Field Offices and Category I Institutes is highlighted, especially concerning the provision of feedback from Sectors/Corporate Services to Field Offices on the outcome of the quality control and pre-selection exercise.
  - (i) After validation by the ADGs, **BSP** reviews the contribution of each Sector/Corporate Service to CAP following the same approach adopted for the review of the Regular Programme, and makes recommendations to the



Sector/Corporate Service on its strategic relevance and coherence with the C/4 and C/5, and where necessary the modification or removal of specific CAP Outlines. BSP consolidates the contribution of each Sector/Corporate Service into a single CAP and submits the CAP to the Director-General for final approval. The Secretariat is solely accountable for the approval of the CAP.

**5.11 The Director-General approves the CAP.**

- (a) After approval by the Director-General, DIR/BSP/CFS coordinates the publication of the CAP brochure and all validated CAP Outlines are made available through UNESCO's internet and extranet sites and SISTER.
- (b) Outlines retained within the CAP may be presented to donors and partners for resource mobilization purposes. See AM Chapter 5 on the management of Extrabudgetary Activities.
- (c) Responsible Officers including Directors of Field Offices and ADGs are responsible for taking all pro-active measures necessary to mobilise resources for the CAP Outlines for which they are responsible. This should be done in close consultation with the Division of Cooperation with Funding Sources to ensure that resource mobilisation efforts are coordinated and funds are managed in accordance with UNESCO's regulations and rules.

**5.12 The CAP is a living document** that is responsive to the emerging needs of Member States, including post-conflict and post-disaster situations, and funding opportunities. As described in [Paragraph 5.5\(b\)](#) above, for selected extrabudgetary projects, which were not foreseen, or omitted in the upfront programming exercise, but for which resource mobilisation must continue on an ongoing basis, a specific CAP Programme/project Outline may be created **at any time** to give visibility for the programme vis à vis the donor community. These CAP Outlines will become visible in the on-line version of the CAP as soon as they are validated and approved by the DG (via the Executive Office of the concerned Sector/Corporate Service).

**5.13 In addition**, there is an annual review and update of the CAP which will consist of:

- (a) a review of the overall structure of the CAP by thematic area (CAP Thematic Outlines and list of thematic areas) will be reviewed, and adjusted if necessary and;
- (b) an ex post review of the CAP Thematic Outlines and the way in which extrabudgetary projects have been linked to them, to ensure the relevance and coherence of the overall approach undertaken jointly by BSP and the Sectors/Corporate Services.

**5.14 At the end of a biennium**, the CAP designed to reinforce a given C/5 is closed. Unfunded, or partially funded CAP Outlines which remain relevant to the Main Lines of Action and expected results of the ensuing C/5, and which require additional resources during the next biennium, may be automatically carried over to the CAP of the next C/5.

## 6. Guidelines

6.1 [UNESCO's Extrabudgetary Activities: A practical guide](#)

6.2 [CAP Outlines and XB Projects Programming Guidelines](#)

6.3 [Help Card 2.5: The Extrabudgetary Process](#)

Creating a CAP Outline for resource mobilization in the 35 C/5 CAP/Creating an Extrabudgetary Project

6.4 [Updated Extrabudgetary Resource Mobilization Strategic Plan](#) (185 EX/INF.6)

## 7. Forms

Not applicable

## **8. Additional Help**

### **8.1 Consult the [Extrabudgetary Help Desk](#)**

## 2.7 UN Common Country Programming

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning (BSP), which is responsible for this Item.

### 1. Overview

1.1 This Item is under drafting.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 2.8 UNESCO'S Budgetary Control Framework

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning (BSP), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 In the context of international organizations and more specifically UNESCO, the Budget is one of the main tools for dialogue and accountability towards Member States. The Budget, together with the Programme, is vital to the Organization as it permits a planning and distribution of resources for carrying out a programme of activities within a specific period of time, as well as the monitoring and control of its implementation according to the approved priorities, to be carried out by the Bureau of the Budget (BB) and the Bureau of Strategic Planning (BSP).
- 1.2 To achieve its strategic programme objectives and programme priorities, UNESCO relies on « core resources » in the Regular Programme Budget (C/5) approved every two years by the General Conference and financed through assessed contributions, as well as additional resources provided in the form of donations and grants (usually referred to as “extrabudgetary” resources). These two sources of funding constitute the overall budgetary resources made available to the Organization for the realization of its programme priorities, as defined by the Member States in the C/5. This Item describes the overall budgetary control framework covering the review, allocation, management and reporting on these resources.
- 1.3 The objective of this document is to outline the financial management framework organized around the Budget, and to present the roles of key stakeholders.

### 2. Definitions

#### 2.1 Definition of budgeting and controlling framework

For both Regular Programme and extrabudgetary resources, policy guidance and instructions are provided by BB to each Sector/Bureau, through the Administrative Officers (AOs), with regards to the elaboration of the Draft Budget and the monitoring of the Approved Budget.

### 3. Policies

- 3.1 The [Constitution](#) of the Organization sets out the legal framework under which the Programme and Budget are prepared, complemented by various decisions by the General Conference and the Executive Board (for example, the methodology to be applied in calculating the Budget).
- 3.2 The C/5 translates the Medium-Term Strategy (C/4) into 2 year programmatic and budgetary increments.

### 4. Roles, Authorities and Accountabilities

- 4.1 Article 4 of the Financial Rules ([AM Appendix 3.3 A](#)) delegates to DIR/BB the authority to issue budget allotments, and the exercise of this responsibility requires a budgetary control framework.

## 5. Procedures and Processes

### 5.1 Regular Programme (RP)

- (a) Every two years, BB prepares preliminary Budget estimates based on specific assumptions explained in the C/5. For example, if the notion of Zero Real Growth (ZRG) is used as a benchmark: the Budget of the last biennium is increased by the amounts needed to preserve the purchasing power of the Organization within the next biennium (everything else being equal, taking into account a detailed analysis of the inflation, statutory increases and technical adjustments).
- (b) Based on this information, the Executive Board recommends a Budget ceiling, within which the Director-General should make detailed proposals.
- (c) Programme priorities and the overall budget envelope are established by Member States. The Director-General produces a Draft Programme and Budget, under the overall coordination of BSP and BB. Detailed submissions of Programme and Budget proposals are prepared under the responsibility of the different Sectors/Bureaux, with strategies and Main Lines of Actions (MLA) applying an RBM approach.
- (d) The C/5 document is elaborated for a two-year period containing both programmatic and budgetary aspects. Once the Programme and Budget are approved by the General Conference, BB and BSP are responsible for ensuring that all resolutions are integrated in the final C/5 version.
- (e) Then the Programme and Budget elements are translated by the Sectors/ Bureaux into detailed work plans. BSP and BB analyse these work plans to ensure conformity and coherence with decisions taken by the General Conference, for example rates of decentralization, alignment of resources with strategic priorities, ratios of staff costs/activities etc. On this basis recommendations are made to the Director-General. As appropriate, Sectors/ Bureaux may be requested to make changes in work plans before their approval by the Director-General.
- (f) Following Director-General's approval, corresponding budgetary resources are allocated by BB to all implementing units (Sectors/Bureaux/Field Offices) in order to enable Programme implementation as from the start of the new biennium.

### 5.2 Extrabudgetary (XB) resources

- (a) In addition to the « core resources » proposed for each biennium, the C/5 also includes for purposes of information extrabudgetary resources:
  - (i) Only for funds already received or firmly committed;
  - (ii) And for use in the next biennium.
- (b) As the level of extrabudgetary resources cannot be legislated by intergovernmental bodies but falls within the sovereign decision of Member States, extrabudgetary resources are not approved by the General Conference. It merely “takes note” of them. However, the totality of extrabudgetary projects is summarized in the comprehensive Additional Programme of extrabudgetary projects, fully aligned with the priorities of the Regular Programme, which is finalized once the C/5 is approved.
- (c) Although these funds are by definition linked to the execution of the Organization's Programme priorities, their management differs from funds made available under the RP process, in particular with respect to:
  - (i) The planning cycle;
  - (ii) The dates of availability of funds;
  - (iii) Specific reporting requirements by donors;
  - (iv) The ability of the funds to be carried forward from one financial period to the next.
- (d) These differences require greater attention to a budgetary control framework notably with respect to:

- (i) The rapidly growing volume of XB projects;
  - (ii) The need to develop a more consistent approach between RP and XB activities;
  - (iii) The cost management and cost recovery policy;
  - (iv) The euro-US dollar exchange rate methodology.
- (e) For both Regular Programme and extrabudgetary resources, the AOs are responsible to assist and advise ADGs / Directors in the Sector / Bureau / Field Office / Institute's budget preparation, in close collaboration with BB (C/4, C/5, XB Programmes and work plans) and provide all relevant information required

### 5.3 Programme and Budget execution and monitoring

- (a) The conformity and the correctness of Budget execution is ensured by BB by implementing four major budget control components: A priori controls, Budget monitoring, Reprogramming, Reporting & Support to decision-making.
- (i) A priori controls
    - a. BB must ensure the funds are available and their use complies with the approved Programme and Budget, notably to prevent from budgetary overruns.
    - b. The global balance of permanent staff appropriations in the RP is ensured by BB, through the development and monitoring of standard costs per grade.
    - c. To ensure the funds are available, a fundamental control of all staff related commitments (post creation, abolition or transfer, hiring, departure or appointment of an incumbent) is performed with respect to the approved Budget.
    - d. As a statutory member of the Contracts Committee, as well as the Implementation Partners Committee (see [AM Item 7.5](#)), which review contracts over a defined threshold, BB has the duty to certify that the required funds are available
  - (ii) Programme and Budget monitoring
    - a. The purpose is to make sure the implementation of the Programme and Budget is in line with the priorities and criteria established in the approved C/5.
    - b. The Budget monitoring performed by BB has three main components:
      - i. Control of the availability of funds;
      - ii. Advice on specific expenditures requests;
      - iii. Analysis and studies (i.e.: staff travel monitoring).
    - c. While hiring and assignments of staff is initiated by Sectors/Bureaux, the management of the staff costs budget is ensured at the corporate level by BB.
    - d. As regards activity costs and corresponding activity resources are analyzed and controlled within the Programme Sector by MLA. The related monitoring of Programme and Budget implementation is the responsibility of ADGs and Directors of Bureaux as well as BSP and BB.
    - e. In addition to their in built automatic control functionalities, the Organization's IT systems, such as System To Enhance Personnel Services (STEPS), Finance and Budget System (FABS) and System of Information on Strategies, Tasks and the Evaluation of Results (SISTER), provide input data or reports that are valuable for the analyses performed by BB, BSP and other stakeholders to monitor the Programme and Budget.
    - f. AOs have also a key role in executing and monitoring the associated budget. Indeed they are responsible for assisting and advising ADGs / Directors of Bureaux on budget execution and monitoring for RP and XB resources, in close collaboration with BB. AOs administer day-to-day issues while ensuring budgetary control. Furthermore, they validate and

process requests made to BB for allotments and fund transfers and are in charge of providing all relevant information requested. They ensure that the budget data are adequately and timely entered in the system, and that budgetary transactions are in line with policy guidance and instructions provided by BB.

- g. As regards Field Offices under the direct responsibility of a Director, each Major Programme Sector is responsible for the follow-up and control of its decentralized funds implemented in the field. While BFC has a particular role with respect to the follow up and control of field operating costs, BB supports Programme Sectors, BFC and field offices Directors/Heads to perform these controls by providing regular reports by field office.
- h. As a support to the decision-making process for the Director-General and Programme Sectors, BB produces regular monitoring reports on RP & XB resources with different analytical perspectives. These reports are produced quarterly for Sectors, Bureaux and Field Offices with alerts as appropriate. These analyses, together with IOS and the External Auditors' recommendations, help define corrective action plans for the current biennial budget and / or for the next one, and to inform Member States.
- i. In addition, BB and ERC jointly prepare specific XB alert reporting by Sector and project.

(iii) Reprogramming

- a. BB provides ongoing analysis on Budget execution with particular emphasis on opportunities of savings or risks of overruns. The appropriation resolution allows the Director-General limited flexibility in the reprogramming of RP resources to meet urgent and/or unplanned circumstances. In the case of a request for fund transfers between Sectors/Bureaux, the approval of the Director-General is required with the recommendation of BSP and BB. The latter also ensures the reprogramming entries made in the system (SISTER/FABS) are in accordance with budgetary rules.
- b. Regarding XB resources, the Sectors/Bureaux formulate their needs for reprogramming according to the agreements made with donor(s). BB verifies the compliance of the request and approves the related entry in the system in collaboration with BOC and ERC (in charge of the liaison with donors).

(iv) Reporting and support to decision making

- a. Regular statutory reports prepared by BB and BSP, with a view on RP & XB resources are provided (*ad hoc* alerts may also be reported as appropriate):
  - i. On a biennial basis to the General Conference (C/3);
  - ii. On a half-yearly basis to the Executive Board (EX/4);
  - iii. At least on a quarterly basis and on request to internal management committees.
- b. The consolidated reporting on XB resources and corresponding analyses at the Organization level, including a breakdown by donor, are produced and controlled by BB, and where appropriate, made available to Member States. BOC is responsible for the accounting and individual donor reporting by XB project, some of which require certification.
- c. The implementation of UNESCO's RP budget is closed at the end of the financial period with the budget closing. This process is managed by BB in coordination with the Sectors/Bureaux and in liaison with BOC for the closing of the accounts. The preliminary results of the closed Biennial Budget, including information on XB resources, are produced and analyzed by BB. Then they are integrated in the final Management Chart that is presented to Member States during the spring Executive Board

following the end of the biennium. The Financial Statements produced by BOC and certified by the External Auditors are then made available to the Member States.

(v) Conclusion

The Budgetary Control Framework is the backbone of the permanent and rigorous implementation of budgetary rules. However as the Budget can be used as a change-driver to anticipate the future Programmes needs, obviously this framework is meant to evolve.

**6. Guidelines**

Not applicable

**7. Forms**

Not applicable

**8. Additional Help**

Not applicable



## 3.1 Introduction to Finance

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Chapter 3 “Finance” covers the implementation of the [Financial Regulations](#) and Financial Rules (see [AM Appendix 3.3A](#)), as well as the Items relating to or, subsumed under them, including:
  - (a) UNESCO’s Internal Control Policy Framework ([AM Item 3.4](#));
  - (b) The provision of funds for financing appropriations, by means of the assessment of contributions of Member States and the financing of budgetary appropriations pending the receipt of contributions by means of a Working Capital Fund established for this purpose ([AM Items 3.5](#), [3.6](#) and [3.7](#));
  - (c) The management, receipt and disbursement of all funds of the Organization by the Chief Financial Officer, including controlling, monitoring and approving commitments and payments against these funds, through the system of delegation of certifying authority to Certifying Officers (see [Paragraph 1.4 \(b\)](#) below), as well as establishing and maintaining all official accounts of the Organization ([AM Items 3.8](#) to [3.13](#));
  - (d) The records of budget appropriations and allotments, as well as follow-on control and monitoring of these appropriations and allotments, are maintained by the Bureau of Financial Management in accordance with Financial Rule 2.6 (see [AM Appendix 3.3A](#)), and are detailed under a separate Item of the Administrative Manual ([AM Item 2.8](#)).
- 1.2 [The Financial Regulations](#) (see also [AM Item 3.2](#)), which govern the financial administration of UNESCO, were adopted by the General Conference at its sixth session and amended at subsequent sessions. [Article 10.1 of these Regulations](#) requires the Director-General to maintain appropriate internal control systems and broadly outlines the areas to be covered. In addition, the [Financial Regulations](#) set forth the responsibilities of the Director-General with respect to budget preparation, appropriations, provision of funds, custody and investment of funds. The Regulations also deal with accounting practices and the role of the External Auditor. The roles and responsibilities outlined in the [Constitution](#) and the [Financial Regulations](#) of UNESCO form part of a comprehensive Internal Control System. Broadly speaking, this system is designed by UNESCO’s Governing Bodies and senior management to help ensure that the Organization’s objectives are achieved efficiently and effectively through the establishment of a policy framework for internal control, comprising policies, procedures and processes which are underpinned by appropriate ethical values.
- 1.3 The Financial Rules ([AM Appendix 3.3A](#)) are issued by the Director-General to implement the provisions of the [Financial Regulations](#) and to establish the financial procedures and main delegated authorities of the Organization. As Chief Administrative Officer of the Organization under [Article VI.2 of the Constitution](#), the Director-General is responsible to the General Conference for the implementation of the Financial Rules (Article 1.4 of the Financial Rules, see [AM Appendix 3.3A](#)). Article 1.5 of the Financial Rules gives authority to the Director-General to delegate such powers as necessary to secure effective administration of the Financial Rules. Article 1.6 of the Financial Rules states that the Deputy Director-General is responsible for the overall supervision of the implementation and application of the Financial Rules.

- 1.4 In practice, the Director-General, who by virtue of Article 5.1 of the Financial Rules (see [AM Appendix 3.3A](#)) is authorized to allot the appropriations voted by the General Conference (delegated to the Chief Financial Officer under Article 5.3 of the Financial Rules) and to incur expenditure up to the amount of the approved appropriation, distinguishes between:
- (a) **Authority to enter into commitments:** The Director-General designates in writing those officials authorized to enter into commitments (“**Approving/Authorizing Officers**”): they, in turn are responsible to the Director-General for the commitments entered into (see Article 5.7 of the Financial Rules in [AM Appendix 3.3A](#)). On the basis of [Staff Regulations, Staff Rules](#) and Financial Rules of the Organization, the authority for the management of human and financial resources is delegated by the Director-General to the Deputy Director-General, ADGs, Directors of Corporate Services, Directors/Heads of Field Offices in the form of the [DG Notes](#), [Administrative Circulars](#) and Job Descriptions. These officials may, in turn, delegate some of their authority to subordinated staff within the Secretariat.
  - (b) **Authority to approve commitments:** The authority for prior approval of commitments is assigned to the Chief Financial Officer, and the Chief Financial Officer in turn delegates to “**Certifying Officers**” the authority to examine and approve commitments within the limits approved and in accordance with the criteria of such certification as set forth in Items (a) to (i) of Article 5.11 of the Financial Rules (see [AM Appendix 3.3A](#)).
- 1.5 The Administrative Manual Items included under [AM Chapter 3](#), “Finance”, as described above provide detailed policies, procedures and guidelines to staff members on the implementation of the provisions of the various Items covered herein. These Items, as well as the others under the responsibility of the Bureau of Financial Management, are updated by the Bureau as and when required.
- 1.6 The cornerstones of the financial and internal control structures described in the foregoing paragraphs are the **Finance and Administrative Officers (AOs)**, who are responsible for providing a range of financial management support services to Sectors, Bureaux and Institutes concerning which they report directly to the Sector ADG/Director of Offices/Bureaux at Headquarters or Director of the Institute. However, on matters of internal financial control, in their capacity as **Certifying Officer**, they have a functional reporting line to the Chief Financial Officer. Their financial accountabilities also include:
- (a) Ensuring Sector/Bureau/Institute’s financial resources are fully and properly accounted for and that internal control systems are adequate and functioning;
  - (b) Monitoring and advising the sector ADG, Director of the Office/Bureau/Institute on the financial status of projects and programmes (including funds confirmed but not yet available for expenditure; funds available for expenditure and funds already spent);
  - (c) Acting as Certifying Officer, thus ensuring that financial transactions are in compliance with regulations, rules, policies and procedures;
  - (d) In line with the Organization’s policies and procedures, setting up proper accounting procedures and systems and internal controls, having regard to the specific requirements of the Bureau/Sector/Institute;
  - (e) Suggesting changes in accounting procedures, when appropriate, and implementing them once approved by the Corporate Services; and
  - (f) Ensuring procurement of equipment and supplies and training staff in the procurement procedures, and ensuring that contract work is performed according to the specifications and terms of contracts.

## 2. Definitions

Not applicable

### 3. Policies

- 3.1 As stated in the above “Overview”, the policies regarding UNESCO’s financial management and internal controls are also embodied in the [DG Notes](#), [Administrative Circulars](#), Job Descriptions, etc.
- 3.2 The policies emanating from the internal control system are part and parcel of the Organization’s efforts to achieve its objectives efficiently and effectively through a transparent and ethics-based internal control framework for financial management. This control framework must, therefore, not be contravened under any circumstances. Staff members are responsible for implementing UNESCO’s internal control principles and standards as an integral part of their job functions and within the scope of their work and responsibilities. Internal control is also part of the overall process of managing operations. As such, it is the responsibility of managers (ADGs, directors, chiefs, supervisors, etc) at all levels of UNESCO to:
- (a) Identify and evaluate their exposure to risks related to their particular sphere of operations;
  - (b) Establish policies, plans and procedures to minimize, mitigate and/or limit the risk exposure identified;
  - (c) Implement practical controlling processes that require and encourage staff to carry out their duties and responsibilities in a manner that achieves the ends of strengthening internal financial control; and
  - (d) Maintain the effectiveness of the processes of internal control that they have established and foster continuous improvement of these processes.

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 3.2 Financial Regulations

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Reporting and Accounts Section (BFM/FRA), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The [Financial Regulations](#) (the text of which is included in the [Basic Texts](#)) govern the financial administration of UNESCO. They were adopted by the General Conference at its sixth session and amended at subsequent sessions. "Additional Terms of Reference Governing the Audit", approved by the General Conference, constitute an Annex to the Financial Regulations.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 Only the General Conference is authorized to amend or suspend a provision of the Financial Regulations.

### 4. Roles, Authorities and Accountabilities

- 4.1 The Director-General is authorized to rule in case of doubt on the interpretation or application of any of the Regulations. The Chief Financial Officer is responsible to the Director-General for ensuring the implementation of the Financial Regulations. Responsibility for the application of the Financial Regulations is shared among all the directors of the Corporate Services.

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 3.3 Financial Rules

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The Financial Rules (the text of which is included in [AM Appendix 3.3A](#)) are established by the Director-General to implement the provisions of the [Financial Regulations](#) and establish the financial procedures and main delegated authorities of the Organization. The Financial Rules ensure effective financial administration, the exercise of economy and safeguard the assets of the Organization.
- 1.2 The Financial Rules apply uniformly to all sources of funds and all financial transactions of the Organization unless otherwise stated in the Financial Rules.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 The Financial Rules and any amendments thereto enter into force after approval by the Executive Board.

### 4. Roles, Authorities and Accountabilities

- 4.1 The Director-General is required to establish detailed Financial Rules in accordance with [Financial Regulation 10.1](#). The Director-General is responsible to the General Conference for the implementation of the Financial Rules.
- 4.2 The Director-General may delegate, together with authorization for redelegation, such of his/her powers as he/she deems necessary to secure effective administration of the Rules.
- 4.3 The Deputy Director-General is responsible for the overall supervision of the implementation and application of the Financial Rules. The Deputy Director-General oversees the development and issuance of detailed instructions, policies and procedures manuals for the implementation of the Rules on behalf of the Director-General.
- 4.4 Specific responsibility for the application of the Financial Rules is detailed within the text of the Rules.

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

## **8. Additional Help**

[185 EX/Decision 26](#)

## 3.3A Financial Rules

### ARTICLE 1: General Provisions

#### Purpose and Applicability

- 1.1 **Purpose.** The Financial Rules implement the provisions of the [Financial Regulations](#) and establish the financial procedures and main delegated authorities of the Organization. The Financial Rules ensure effective financial administration, the exercise of economy and safeguard the assets of the Organization.
- 1.2 **Applicability.** The Financial Rules apply uniformly to all sources of funds and all financial transactions of the Organization unless otherwise stated in these Financial Rules.

#### Authority and Responsibility

- 1.3 **Authority.** The Director-General is required to establish detailed Financial Rules in accordance with [Financial Regulation 10.1](#).
- 1.4 **Responsibility.** The Director-General, by virtue of the authority vested in him/her as the chief administrative officer of the Organization, is responsible to the General Conference for the implementation of the Financial Rules.
- 1.5 **Delegation of Authority.** The Director-General may delegate, together with authorization for redelegation, such of his/her powers as he/she deems necessary to secure effective administration of these Rules.
- 1.6 The Deputy Director-General is responsible for the overall supervision of the implementation and application of the Financial Rules. The Deputy Director-General oversees the development and issuance of detailed instructions, policies and procedures manuals for the implementation of these rules on behalf of the Director-General.

#### Effective Date and Interpretation

- 1.7 **Effective date.** The Financial Rules established by the Director-General, and any amendments thereto, shall enter into force after approval by the Executive Board.
- 1.8 **Interpretation.** In case of doubt as to the meaning of any of the Financial Rules, the Director-General shall rule thereon.

### ARTICLE 2: Resource Planning

#### The Regular Programme and Budget

- 2.1 Regular programme and budget proposals, and supplementary proposals if appropriate, reflecting all sources of funds in such manner and at such times as may be required, shall be drawn up and submitted by designated officials to the Director-General.
- 2.2 The Director-General shall prepare the programme content and resource allocation of the proposed biennial regular programme and budget (C/5 document) to be submitted for examination by the Executive Board, which forwards it to the General Conference for consideration and approval.

#### Extrabudgetary Activities

- 2.3 All Sectors, field offices and institutes, under the overall policy guidance and supervision of the Director-General and the concerned Assistant Directors-General and senior officials, are responsible for the programming, implementation and monitoring of extrabudgetary programmes and projects which must be in line with the regular programme priorities.
- 2.4 The Bureau of Financial Management is responsible for the budgetary management of extrabudgetary programmes and projects, in close cooperation with the Bureau of Strategic Planning.

#### Budget Records

- 2.5 Records of budget appropriations and allotments are maintained by the Bureau of Financial Management. The budget records are prepared on the modified cash basis.



- 2.6** Budget records shall be maintained by the Bureau of Financial Management concerning:
- (a) the appropriations voted by the General Conference and the adjustments made subsequently in these appropriations;
  - (b) the total allotments made against such appropriations;
  - (c) the unallotted balance of the appropriation.
- 2.7** The Bureau of Financial Management will maintain records concerning:
- (a) the original allotments and any adjustments;
  - (b) the amount of commitments entered into and commitments liquidated;
  - (c) the amount of expenditures;
  - (d) the uncommitted balance of allotments; and
  - (e) statements showing the budgetary situation on all allotment codes.
- 2.8** Commitments and expenditures shall be reported in accordance with the budgetary structure established by the Director-General.
- 2.9** The Bureau of Financial Management shall prepare a statement showing budget and actual expenditure for inclusion in the annual financial statements of UNESCO prepared in accordance with IPSAS. This statement shall compare the final approved regular budget to actual expenditure expressed on the same basis as the corresponding budgetary amounts.
- 2.10** The Bureau of Financial Management shall prepare a reconciliation between the actual amounts included in the statement of comparison of budget and actual expenditure (see Financial Rule 2.9 above) and the actual amounts presented in the primary financial statements, for inclusion in the notes to the annual financial statements of UNESCO prepared in accordance with IPSAS.

### **Modified Cash Basis**

- 2.11** UNESCO budget records shall be prepared on the modified cash basis, which combines both the cash and accrual basis depending on the nature of the transaction.
- 2.12** Commitments shall be recorded in the budget records of the budget period in which they are entered into. Income shall be credited to the budget records of the budget period to which it relates.
- 2.13** Expenditures shall be charged to the budget records of the budget period to which they relate.
- 2.14** The cost of all property acquired, other than real property, shall be charged as an expenditure out of the budget for the year in which the commitment for its acquisition is entered into.

## **ARTICLE 3: Financial Resources**

### **Assessed Contributions**

- 3.1** The Chief Financial Officer is responsible for the collection of assessed contributions due by Member States.
- 3.2** Payment of assessed contributions shall be in the United States dollar or the Euro as specified in [Financial Regulation 5.6](#). The Chief Financial Officer shall determine the acceptability of payment of assessed contributions in other currencies subject to annual approval on a case-by-case basis. The approvals will stipulate any terms and conditions that the Chief Financial Officer considers necessary to protect the Organization, including any limit to the amount authorized to be paid in national currency and the fixed time limit for making the payment.
- 3.3** Where payment of assessed contributions is made in currencies other than those specified in [Financial Regulation 5.6](#) (United States dollars or Euros) and has not received prior approval from the Chief Financial Officer, or does not comply with the specific terms of any approval given by the Chief Financial Officer, the Chief Financial



Officer may immediately sell the received payment against the United States dollar if there is a market for the currency. The resulting credit will be given to the Member State for the proceeds of the sale. The Chief Financial Officer may also return the payment to the relevant Member State if there is no foreseeable need for that currency in the remaining months of the calendar year, and the assessed contribution concerned shall continue to be due and payable.

### **Voluntary Contributions**

**3.4** Voluntary contributions, other than those from individuals, will be accepted on the basis of an agreement or other appropriate document with the donor, which shall specify the amount and purpose of the funds to be received and, where applicable, shall include such other provisions which in the opinion of the Director-General are acceptable and consistent with the [Financial Regulations](#) and Rules, and applicable policies, aims and activities of UNESCO.

**3.5** Voluntary contributions from individuals may be accepted, with or without an agreement, where in the opinion of the Director-General these are acceptable and consistent with the [Financial Regulations](#) and Rules, and applicable policies, aims, priorities and activities of UNESCO.

### **Other Financial Resources**

**3.6** UNESCO may solicit and receive private-sector funding provided that:

- (a) such activities are consistent with the mandate, policies, aims, priorities and activities of UNESCO;
- (b) the general principles of integrity, transparency and accountability are fully observed as well as the [principles of the UN global compact](#); and
- (c) all private sector funding agreements as well as public-private sector agreements receive the clearance of the Assistant Director-General for Strategic Planning.

## **ARTICLE 4: Funds and Reserves**

### **Applicability**

**4.1** The Financial Rules are also applicable to the General and Working Capital Funds, all trust funds and special accounts that may be established outside the regular programme, and Reserves of the Organization. The purpose and limits of each Fund and Reserve established shall be defined by the General Conference, Executive Board or Director-General as appropriate. Such Funds and Reserves shall be administered in accordance with these Financial Rules unless otherwise provided by the General Conference or Executive Board.

### **Working Capital Fund**

**4.2** Advances from the Working Capital Fund may be made only for the purposes and within the terms and conditions prescribed by the General Conference.

**4.3** The Chief Financial Officer is responsible for the collection of advances due by Member States to the Working Capital Fund.

### **Trust Funds and Special Accounts**

**4.4** The Director-General shall issue guidelines for the establishment and administration of trust funds and special accounts. To ensure cost-effective administration, the Director-General may determine a minimum contribution level below which he/she may refuse the establishment of a trust fund or special account.

### **Reserves**

**4.5** The Director-General may establish operating and other reserves for clearly defined and specified purposes consistent with the policies, aims and activities of UNESCO. The Director-General shall also establish the level, separate accounting records, utilization and reporting requirements as required of each reserve.

## **ARTICLE 5: Utilization of Resources**

### **Appropriations**

- 5.1 The appropriations voted by the General Conference constitute authorization to the Director-General to issue allotments and incur expenditure up to the amount of the approved appropriation.
- 5.2 The Director-General may determine the maximum amount of the appropriations that it would be prudent to make available for allotment, taking into account the status of approved Work Plans, the prospects for payment of assessed contributions and the availability of both the Working Capital Fund and internal borrowing.

#### **Allotment of Regular Budget Funds**

- 5.3 Under the authority of the Director-General, the Chief Financial Officer issues allotments, within the limits of the appropriation voted by the General Conference, to Assistant Directors-General and Bureau or office directors in accordance with the approved Work Plans.
- 5.4 The Director-General may, as necessary, make subsequent changes of the allotments within an appropriation line.
- 5.5 Assistant Directors-General and Bureau or office directors, as appropriate, may enter into commitments for the purpose covered by the allotments up to the amount so allotted.
- 5.6 Transfers between appropriation lines may only be made by the Director-General with the prior approval of the Executive Board within the limitations set forth in the appropriation resolution. Within each appropriation line, transfers between funds earmarked for main lines of action may be made by the Director-General.

#### **Financial Commitments**

- 5.7 Only those officials designated in writing by the Director-General (or their delegated authorities) are authorized to enter into commitments. Every person entering into a commitment is responsible to the Director-General for the commitment entered into.
- 5.8 Commitments may be entered into only during the financial period concerned, for delivery in that financial period or the subsequent calendar year, and only if they comply with:
  - (a) the [Financial Regulations](#) and Rules, and in particular only if they are certified as being in accordance with the approved Work Plans;
  - (b) such instructions complementing the [Financial Regulations](#) and Rules as are laid down by the Director-General;
  - (c) other applicable regulations and rules.
- 5.9 Except as provided in [Rules 5.10](#), [5.11](#), [5.12](#) and [5.15](#), all proposed commitments shall be submitted for the prior approval of the Chief Financial Officer.
- 5.10 The Chief Financial Officer (or his/her delegated authority) may delegate to officers designated for this purpose and known as “certifying officers” the authority to examine and approve commitments within limits approved from time to time by the Director-General.
- 5.11 The Chief Financial Officer or certifying officers shall be responsible for examining the proposed commitments to ensure that:
  - (a) they are certified to be in accordance with the approved Work Plans;
  - (b) funds are available under the particular code;
  - (c) the terms and currency of payment are acceptable;
  - (d) they are in accordance with the [Financial Regulations](#) and Rules and the [Staff Regulations and Staff Rules](#);
  - (e) they conform to existing policies and procedures;
  - (f) the amount to be paid is reasonable;
  - (g) contracts are drawn up in such a manner as to form sound financial transactions;
  - (h) the interests of the Organization have been fully protected;

- (i) the amount relating to accruals where goods or services have been delivered is identified.
- 5.12** The Chief Financial Officer or the certifying officer after examining each proposed commitment shall signify his/her approval in writing on each commitment document. Revisions to a commitment shall require the same treatment as the original commitment.
- 5.13** The appropriate internal procedures applicable to each category of commitment shall be followed in every case.
- 5.14** Any official authorizing or entering into commitments shall be personally responsible for actions or decisions taken in disregard of these Rules and for failure to follow the appropriate procedure.
- 5.15** The prior approval of the Chief Financial Officer shall not be required for commitments entered into by engaging staff members. The control over this is primarily exercised by the Director-General and the Director of the Bureau of Human Resources Management through the authorized staffing table.

## **ARTICLE 6: Administration of Resources**

### **Authority and General Principle**

- 6.1** The Chief Financial Officer is responsible for the management, receipt and disbursement of all funds of the Organization.
- 6.2** Payment from funds of the Organization shall be made only for services rendered or goods delivered, except under special circumstances provided in these Rules where advance payments are authorized.

### **Management of Resources**

- 6.3** Funds of the Organization shall be deposited only in banks or institutions which the Director-General, or the officials duly authorized by him/her, shall designate.
- 6.4** The Treasurer shall administer all banking accounts operated by the Organization including those opened for trust and other special purposes, maintaining separate accounts for each bank or cash account in which all receipts and payments shall be accounted for.
- 6.5** Cheques drawn and transfer orders made on all such accounts shall be signed by two persons from the panels of signatories which the Treasurer, or officials duly authorized by him/her, shall establish.
- 6.6** If, in the Treasurer's opinion, exceptional local conditions prevent the application of the double signature principle, cheques drawn and transfer orders shall be signed in accordance with instructions issued by the Treasurer, with one signature being sufficient. These instructions shall stipulate a maximum limit for payments with single signature.
- 6.7** No interest shall be payable on sums deposited with the Organization. Should any interest accrue on investments made on behalf of a second party, the amount of such interest shall be repaid to the same second party subject to the deduction, if necessary, of a commission, the amount of which shall be determined by the Director-General.

### **Investments**

#### **6.8**

- (a) The authority to make and manage investments under [Financial Regulations 9.1](#) and [9.2](#) is delegated to the Chief Financial Officer;
- (b) The Chief Financial Officer is responsible for ensuring the sound investment of all monies received by the Organization;
- (c) The Chief Financial Officer shall establish an Investment Committee to render advice on investment matters. The Investment Committee shall review and advise on the Investment Policy of the Organization;
- (d) The Chief Financial Officer shall ensure, including by consultations with the Investment Committee and by establishing appropriate Investment Policy, that funds are invested in such a way as to place primary emphasis on minimizing the

risk to principal funds while ensuring the cash flow needs of UNESCO. In addition to these criteria, investments shall be selected on the basis of achieving the highest reasonable rate of return;

- (e) All investments shall be made through and maintained by recognized financial institutions in accordance with the Investment Policy;
- (f) The Chief Financial Officer shall designate officers that are authorized to conclude investments.

### **Borrowing Authority**

**6.9** Within the terms and conditions prescribed by the General Conference, the Chief Financial Officer may negotiate and contract external short-term loans when necessary to enable the Organization to meet its financial commitments.

### **Control of Expenditure**

**6.10** Payments shall not be effected unless the request and supporting documents indicate the account to be charged and are certified by the appropriate officers to indicate:

- (a) that the goods have been delivered or the services rendered in accordance with the terms of the contract;
- (b) that the amount to be paid is correct and in accordance with the terms of payment;
- (c) that payment has not previously been made.

**6.11** The Chief Financial Officer or the certifying officer shall be responsible for ensuring that all proposed payments are properly chargeable to the account indicated and, when applicable, against the commitment documents approved by him/her or by finance officers.

**6.12** Should the Chief Financial Officer feel for any reason that payment of any claim should be withheld, such claims shall be referred to the Deputy Director-General who shall, in writing, direct the action to be taken.

**6.13** Payment vouchers and all supporting documents shall be retained in appropriate files as an integral part of the official accounting records of the Organization.

**6.14** The Chief Financial Officer shall be informed by the Bureau of Human Resources Management of all personnel actions and all changes in salary scales in order that he/she may give effect to such changes in establishing the payroll.

**6.15** Indirect costs incurred by organizations of the United Nations system and non-governmental organizations in the execution or implementation of UNESCO programme activities shall be paid from project resources as specified in the agreement/s between the parties involved.

### **Advance Payments**

**6.16** Advance payments may be made under contracts up to an established percentage threshold of the total contract value, where contractual arrangements may require advance payments and it is considered that these are in the financial interests of the Organization. Arrangements should be made to ensure the necessary safeguards are in place and are clearly stated in the contractual document.

**6.17** Travel expense advance payments may be made to officials to whom travel authorizations have been issued. Such advance payments are to be used in accordance with the provisions of the relevant Financial Rules and [Regulations](#).

**6.18** Salary advance payments may be made to staff members under the circumstances set forth in the [Staff Rules](#).

### **Management of Property**

**6.19** The Director-General is responsible for the management of property of UNESCO, including its receipt, recording, utilization, safekeeping, maintenance, disposal, sale or transfer. The Director-General may delegate authority for such management of property.

**6.20** Property shall be categorized as follows for the purposes of management of property:

- (a) expendable property;
- (b) non-expendable property;
- (c) small attractive items.

Non-expendable property and small attractive items together constitute the Property, Plant and Equipment of UNESCO, and shall be recognized as such in the financial statements in accordance with [Financial Rule 7.10](#).

#### 6.21

- (a) The Director-General shall establish Property Survey Boards to render advice with respect to the management of the property of UNESCO. The Director-General shall establish the composition and terms of reference of such Boards.
- (b) Where the advice of a Property Survey Board is required no final action in respect of UNESCO property loss, damage or other discrepancy may be taken before such advice is received. In cases where the Director-General decides not to accept the advice of such a Board, he or she shall record in writing the reasons for that decision.
- (c) Supplies, equipment or other property declared surplus, unserviceable or obsolete, following a recommendation by a Property Survey Board shall be disposed of, transferred or sold after competitive bidding, unless competitive bidding is not necessary as outlined in the UNESCO guidelines.

**6.22** Records shall be maintained of all Property, Plant and Equipment, however acquired and from whatever source, containing full details. Recording of Property, Plant and Equipment acquisition into the asset register is the responsibility of Finance Officers and the Procurement Division. The Procurement Division shall maintain the asset register for UNESCO Head Office.

**6.23** Finance Officers are responsible for ensuring that physical Property, Plant and Equipment held by their bureau/office/institute corresponds to the records. Periodic physical inventories shall be taken of all Property, Plant and Equipment.

**6.24** At the end of each financial period the Chief Financial Officer shall provide a statement to the External Auditor showing all Property, Plant and Equipment belonging to the Organization as at 31 December.

**6.25** Surplus property shall be sold for the best possible return to the Organization except when the exchange of surplus property in partial payment for the new articles will afford an advantage to the Organization over the sale of surplus property and separate purchase of new articles.

#### Write-Off of Losses

**6.26** The writing off of losses concerns the charging of an asset amount to expense or loss in order to reduce the value of the asset. The writing off of losses may be authorized by the Director-General or another delegated authority.

#### 6.27

- (a) In the case of loss or damage to property as defined in [Financial Rule 6.20](#), the details and explanation of the loss or damage and the reasons for the proposed writing off shall be submitted to the Property Survey Board;
- (b) The Property Survey Board may, after full investigation, advise the writing off of losses of UNESCO property.

#### 6.28

- (a) In the case of other losses of cash and assets not covered by [Financial Rule 6.27](#) above, a full explanation of attempts to recover the amount concerned and of the reasons for the proposed writing off is prepared by the appropriate Section Chief and forwarded to the Chief Financial Officer;
- (b) If the amount of the loss is greater than the established monetary threshold, the Chief Financial Officer shall forward the full explanation of the case to the Deputy



Director-General, who shall take the decision to authorize the write-off of the loss. If the amount of the loss is less than or equal to the established monetary threshold, the Chief Financial Officer may authorize the decision to write off the loss.

### **Procurement of Goods, Works and Services**

- 6.29** The Assistant Director-General for Administration is responsible and accountable for carrying out the procurement functions of UNESCO consistent with his/her mandate and shall establish the necessary controls to protect the integrity of the procurement process and the interests of UNESCO.
- 6.30** The following general principles shall be given due consideration when exercising the procurement functions of UNESCO:
- (a) best value for money;
  - (b) fairness, integrity and transparency;
  - (c) effective competition;
  - (d) the interests of UNESCO.
- 6.31** Consistent with the general provisions contained in [Financial Rule 6.30](#) above, procurement contracts shall be awarded on the basis of effective competition. This requirement shall not apply to contracts and agreements addressed by [Financial Rule 6.34](#) below, which are entered into in accordance with applicable requirements.
- 6.32** The requirement for competitive bidding for a particular procurement may be waived under specific established conditions and by the corresponding established authority.
- 6.33** Each determination or decision required of an authorized purchasing or contracting official by the provisions of these Rules shall be supported by the written findings of such official. The written findings shall be placed in the appropriate contract file.

### **Not-for-Profit Organizations**

- 6.34** Where applicable under UNESCO's mission and mandate, the Director-General may implement activities or designate an organization or entity other than the Member State government where the programme is implemented to implement activities approved by UNESCO. For this purpose, the Director-General may also contract for the services of other agencies and non-governmental organizations.
- Contracts with institutions which are in principle "not-for-profit" organizations and for which no specific deliverable of a tangible or intangible character is to be obtained for the benefit of UNESCO are not subject to procurement rules.
- 6.35** The Director-General has the authority to select, subject to any agreements providing otherwise, implementing partners and the responsibility to oversee their performance.

### **Ex Gratia Payments**

- 6.36** The Director-General may make ex gratia payments when there is no obligation or liability requiring the payment if it is in the interest of the Organization, and provided that, in the opinion of the Office of International Standards and Legal Affairs, there is no legal constraint to the ex gratia payment.
- 6.37**
- (a) The Deputy Director-General is responsible for authorizing ex gratia payments greater than or equal to the established monetary threshold;
  - (b) The Director of the Bureau of Human Resources Management is responsible for authorizing ex gratia payments below the established monetary threshold concerning a staff member or other employee of the Organization;
  - (c) For all other ex gratia payments below the established monetary threshold not covered by subparagraph (b) of this Rule, the Chief Financial Officer is responsible for authorizing payment.

### **Conflict and Disaster Activities**

**6.38** Specific administrative procedures will come into effect during clearly defined conflict and disaster situations, declared as such by the Director-General. Such procedures will apply for up to twelve months from the date a crisis situation is declared, and are detailed in the [Administrative Manual](#). They will only apply to activities and projects directly related to specific conflict and disaster situations, declared as such by the Director-General, based upon the recommendation of the Intersectoral Platform on Support to Countries in Post-Conflict and Post-Disaster Situations.

## **ARTICLE 7: Accounts and Financial Statements**

### **Accounting Records**

- 7.1** The Chief Financial Officer is responsible for establishing and maintaining all official accounting records of the Organization.
- 7.2** The accounting records register all financial transactions of the Organization. The purpose of these records is to enable appraisal of the current financial position and performance of the Organization. The structure of the accounting records is defined by the chart of accounts, which is established and maintained by the Bureau of Financial Management. The accounting records are used to establish the annual financial statements.
- 7.3** All accounting records shall be supported by documentation to be retained in appropriate files as integral parts of the official accounts of the Organization.

### **Financial Statements**

- 7.4** The annual financial statements shall be prepared in accordance with International Public Sector Accounting Standards (IPSAS).
- 7.5** The Chief Financial Officer shall certify that the annual financial statements have been prepared in accordance with IPSAS.
- 7.6** The annual financial statements include the following information:
- (a) a statement of financial position;
  - (b) a statement of financial performance;
  - (c) a statement of changes in net assets/equity;
  - (d) a cash flow statement;
  - (e) a statement of comparison of budget and actual amounts;
  - (f) notes, comprising a summary of significant accounting policies and other explanatory notes.

Subparagraphs (a) to (d) shall be considered to constitute the primary financial statements.

- 7.7** The annual financial statements shall be submitted by the Director-General to the External Auditor not later than 31 March following the end of the year to which they relate.

### **Accrual Basis Accounting**

- 7.8** The primary financial statements shall be prepared and presented under the accrual basis of accounting, in accordance with IPSAS. Under this basis of accounting, the effects of transactions and other events are recognized when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and reported in the financial statements of the financial periods to which they relate. The elements recognized under accrual accounting are assets, liabilities, net assets/equity, revenue and expenses.

- 7.9** Expenses included in the statement of financial performance are decreases in economic benefits or service potential during the year in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity.

Revenue included in the statement of financial performance is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets/equity.

**7.10** The acquisition of all non-expendable property and small attractive items shall be capitalized in the statement of financial position under the heading "Property, Plant and Equipment", in accordance with IPSAS. The acquisition of expendable property shall be treated as an expense in accordance with [Financial Rule 7.9](#) above.

**7.11** The gain or loss from the de-recognition of Property, Plant and Equipment shall be included in the surplus or deficit in the statement of financial performance.

### **Other Financial Reporting**

**7.12** The accounting records are used to establish other financial reports including:

- (a) members' contributions assessed, received and unpaid;
- (b) Working Capital Fund deposits assessed, received and unpaid;
- (c) general accounts including all subsidiary records;
- (d) treasury accounts showing all receipts and disbursements and records of investments;
- (e) such other accounts as are necessary to prepare periodic statements showing the financial situation of the Organization;
- (f) the accounts relating to trust funds, reserves and special accounts.

**7.13** The Chief Financial Officer is responsible for furnishing:

- (a) such other periodic financial statements required by the [Financial Regulations](#);
- (b) any other financial statements required by the Director-General, the Executive Board or the General Conference;
- (c) the final and any interim statements of accounts for all funds.

## **ARTICLE 8: Internal Control and Oversight**

### **Internal Control**

**8.1** The Director-General shall establish and maintain internal controls to ensure that:

- (a) Appropriate procedures exist to delegate the authority of the Director-General to officials to enter into commitments, authorize payments or undertake disbursements on behalf of UNESCO;
- (b) Transactions and activities are properly authorized, and supported by proper records;
- (c) Duties are adequately segregated, including the separation of financial functions;
- (d) Financial systems and procedures promote the efficient, effective and economical use of all the available resources, and safeguard financial propriety;
- (e) Property is adequately safeguarded and is used appropriately.

**8.2** Each Assistant Director-General and Director of bureau/office/institute is responsible for effective and efficient application of the Organization's internal control system, and shall provide written attestation to that effect to the Chief Financial Officer. These attestations shall form the basis for the Director-General's annual statement on internal control in the audited financial statements.

### **Internal Oversight Service**

**8.3** The Office of Internal Oversight Services (IOS) provides a consolidated oversight mechanism which includes internal audit, evaluation and investigation. Within the financial control framework, IOS is responsible for the review and evaluation of the adequacy and effectiveness of the Organization's overall systems of internal control as part of the Organization's control monitoring. For this purpose, all systems, processes, operations, functions and activities within the Organization may be subject to such review and evaluation.

**8.4** The Director-General shall appoint a Director of IOS, and may consult with the Oversight Advisory Committee on the required qualifications of the candidates.



**8.5** IOS shall function in accordance with the following provisions:

- (a) the Director of IOS reports to and is accountable directly to the Director-General;
- (b) IOS operates independently from other parts of the UNESCO Secretariat. Apart from providing advice, IOS is not included in the management of any programmes, operations or functions;
- (c) IOS shall have complete and unrestricted access to all records, documents, personnel and physical assets it deems necessary in carrying out its responsibilities at Headquarters and in UNESCO institutes, centres and other offices;
- (d) IOS shall have the right to communicate directly with all levels of staff and management, and the right to request any staff member to furnish all information and explanations that IOS deems necessary;
- (e) IOS shall report the results of its work and make recommendations to the responsible UNESCO management officials for action. UNESCO management officials are responsible for considering IOS reports issued to them, providing timely responses to IOS, and implementing agreed action plans. Where management officials and IOS are unable to agree on action plans in response to IOS reports, the matter will be communicated within the Secretariat hierarchy for resolution;
- (f) An annual report is prepared by the Director of IOS for the Director-General and shared with the Oversight Advisory Committee summarizing significant oversight activities, conclusions, recommendations and action taken in response. This annual report is presented by the Director-General to the Executive Board. In addition, a summary report is submitted to the Executive Board on external evaluations completed.

**8.6** IOS is responsible for monitoring the implementation status of its recommendations and periodically reporting the status to the Director-General, with particular attention to timely communication of conditions resulting in high risk exposure.**ARTICLE 9: External Audit****9.1** The Chief Financial Officer shall arrange for the External Auditor to have access at all convenient times during the year to all accounting records and information relevant thereto which he/she may require. Requests for information classified as confidential shall be made to the Director-General and, in making his/her report, direct quotations from such documents shall be avoided by the External Auditor.

## 3.4 Internal Control Policy Framework

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item. This Item applies at Headquarters and Field Offices (Original: English).

### 1. Overview

1.1 The objective of this internal control framework (the Framework) is to provide all staff members with a clear and shared understanding of what internal control is and how it should function in UNESCO. The Framework:

- is structured in accordance with the best practice principles of the COSO internal control integrated framework;
- assigns accountability to all UNESCO staff members for implementing internal controls and divides responsibilities between member using the “three lines of defence” model, further explained in paragraph 4.4 and
- sets out how the effectiveness of internal control system will be evaluated and reported upon annually.

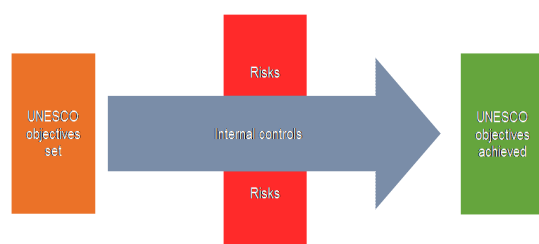
The Framework aims to support risks management to achieving three categories of objectives:

- Operations: objectives for effective and efficient operations.
- Reporting: objectives for timely, relevant and reliable internal and external reporting.
- Compliance: objectives for compliance with applicable policies and procedures, laws and regulations.

1.2 Internal control is a tool to manage risks to the achievement of UNESCO’s objectives. This means that:

- objectives must be clearly specified; so that
- risks to those objectives can be identified; and
- internal controls can be selected to manage those risks.

Internal controls manage risks to UNESCO achieving its objectives



1.3 As such the internal control framework forms part of a wider accountability system alongside strategic objectives and risk management framework. All of which must be functioning together effectively for UNESCO to have a reasonable likelihood of meeting its objectives.

- 1.4 Internal control is not just policies and procedures, manuals, and forms. The Internal Control Framework serves no purpose unless it is effective. Thus everyone in the Organization has a role to play in ensuring the effectiveness of the internal control system, including the high quality implementation of programme: UNESCO's Governing Bodies, the Director-General, senior management and staff members are all a part of the internal control system

## 2. Definitions

- 2.1 **Internal control<sup>[1]</sup>**: may be defined as a process, enforced by the Governing Bodies, the Director-General and senior management and other staff member, and designed to provide reasonable assurance on the achievement of objectives under the following:
- (a) **Effectiveness and efficiency of operations**: this category addresses the Organization's basic "business" objectives, including performance goals and safeguarding of assets;
  - (b) **Reliability of financial reporting**: the preparation of reliable published Financial Statements, including interim accounts and other financial data;
  - (c) **Compliance** with applicable policies and procedures, laws and regulations.
- 2.2 **Risks**: A potential event that, if it materialises, may have a positive or negative impact on the achievement of UNESCO's objectives. Risk is as much a potential threat as a missed opportunity. A risk can have consequences beyond failure to deliver on results. It may negatively impact on reputation, integrity, credibility and trust from donors and stakeholders. A risk has a cause and effect<sup>[2]</sup>.
- 2.3 **Control Environment**: Influenced by the "tone at the top", the control environment describes the way in which people conduct their activities and carry out their control responsibilities. It serves as a foundation for other components of the internal control system. Control environment factors include integrity, ethical values and competence of the Organization's staff members; management's philosophy and operating style; the way management assigns authority and responsibility and organizes and develops its staff members; and the level of attention and direction provided by the Governing Bodies.
- 2.4 **Risk Assessment**: UNESCO, like many other organizations, faces a variety of risks from internal and external sources. A precondition to risk assessment is the establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of risks relevant to the achievement of the objectives, forming a basis for determining how the risks should be managed. The approach taken by the Organization towards risk management is further described in the Risk Management Resources of UNESCO.
- 2.5 **Control Activities**: These are policies and procedures, which are established and implemented to ensure that action is taken effectively to mitigate risks in achieving the Organization's objectives (for example, yearly work plan reviews). These will include activities such as approvals, authorizations, verifications, reconciliations, and reviews of operating performance, security of assets and segregation of duties.
- 2.6 **Information and Communication**: These are systems which enable staff members to capture and exchange information to conduct, manage and control operations. These systems form part of the books and records of the Organization, the basis used by the External Auditor to express their opinion on the financial statements.
- 2.7 **Monitoring Activities**: The internal control system must be monitored by senior management and staff members, and modifications made as and when necessary. This is accomplished through ongoing monitoring, separate evaluations or a combination of the two. This is the framework element that is usually associated with the financial and internal audit functions in any Organization, as well as other monitoring processes through general management activities (for example, follow up of programme implementation levels) and supervisory activities (for example, upon signature of contracts with third parties). It is important that internal control deficiencies are reported upstream and that those serious deficiencies are reported to top management for remedial action. In this way, the internal control systems can react dynamically, changing as conditions warrant.

- 2.8 **Preventive Controls:** are designed to discourage errors or irregularities from occurring.
- 2.9 **Detective Controls:** are designed to find errors or irregularities after they have occurred.
- 2.10 **Accountability:** Demonstrates dependability in all aspects of own work and takes responsibility for own words and actions and can be relied upon consistently: takes ownership for actions and decisions; fulfils all commitments made to colleagues and partners; operates in compliance with UNESCO's policies and procedures, laws and regulations: is transparent and honest in all actions and decisions<sup>[3]</sup>.

This is facilitated through inter-alia, the publication of administrative and human resources manual items which define roles, responsibilities and accountabilities as well as a set of policies to promote accountability such as for instance policies related to human resources and to the prevention of fraud and corrupt practices, etc.

- 2.11 **Staff member<sup>[4]</sup>:** Staff member means a person engaged by the Director-General other than a consultant, supernumerary, holder of a fee contract, a person engaged specifically for a conference or meeting, for auxiliary duties in the UNESCO Commissary, or for maintenance duties in offices away from Headquarters, or a casual labourer.

<sup>[1]</sup> UNESCO Competency Framework

<sup>[2]</sup> HR Manual Staff Regulations and Rules, Rule 100.2 Definitions

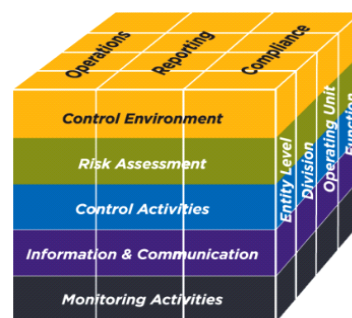
<sup>[3]</sup> Based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework, May 1994

<sup>[4]</sup> Based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework, May 2013

### 3. Policies

#### Components and principles of internal control

3.1. UNESCO's internal control framework consists of five interrelated components, linked together, forming an integrated system that can react dynamically to changing conditions. The internal control system is intertwined with the Organization's operating activities, and is the most effective when controls are built into the infrastructure. These are referred to as process internal controls. each underpinned with key supporting principles, which must all be functioning together to effectively support UNESCO in achieving its objectives.



Download the Executive Summary and a poster of Internal Control - Integrated Framework Principles at <http://coso.org/IC.htm>

3.2. The first component, Control Environment, provides the basis for internal control throughout UNESCO and serves as the foundation for the other components:

Control Environment	
The set of standards, processes and structures that form the foundation for carrying out internal control across UNESCO. The Governing Bodies (General Conference and Executive Board) and senior management set the "tone at the top" regarding the importance of internal control, accountability and expected standards of conduct.	
<b>Integrity &amp; Ethics</b>	Standards are in place and enforced
<b>Authority</b>	Assigned responsibilities, delegation of authorities and reporting lines are clearly defined and adhered to.
<b>Competence</b>	Staff with the appropriate skills to deliver UNESCO's objectives are recruited, developed and retained. Poor performance is managed effectively.
<b>Accountability</b>	Staff are held accountable for their internal control responsibilities.
<b>Oversight</b>	The Executive Board exercises independent oversight of the development and performance of internal control.

*Tools and guidelines for implementation, inter alia: UNESCO Constitution, Standard Operating Procedures, Staff regulations, Human Resources policies, performance workplans, senior management compacts, ethics and standards of conduct, whistle-blower, anti-harassment and anti-fraud policies.*

3.3. Once UNESCO’s objectives have been clearly specified, and an effective control environment has been established, it is necessary to identify and analyse the risks that will be faced in trying to achieve those objectives.

3.4. The Risk Assessment component involves identifying the risks to achieving UNESCO’s objectives and determining what internal controls are needed to manage them:

Risk Assessment	
The process to identify and analyse risks to the achievement of UNESCO’s objectives and determine the appropriate response. This assessment forms the basis for determining how the risks will be managed and selecting appropriate internal control activities.	
Objectives	UNESCO’s objectives are specific enough that related risks can be identified and assessed.
Risk Analysis	Risks to achieving objectives are identified and analysed to determine how they should be managed.
Fraud	Due consideration is given to the potential for and impact from fraud.
Change	Changes which could impact the system of internal control are identified and assessed.
<i>Tools and guidelines for implementation, inter alia: Programme and Budget (C/S), Workplans, Enterprise Risk Management policy, Risk registers.</i>	

3.5. Once risks to UNESCO’s objectives have been identified, appropriate policies and procedures must be designed in response, and UNESCO staff members need to take actions to put these into practice and manage the risks. The Control Activities component, in essence, involves determining what needs to be done to manage risks and doing it. Routine actions such as planning, training, authorising, reviewing and monitoring are all internal control activities which collectively help to manage risks.

Control Activities	
The actions and structures established through policies and procedures to manage risks to the achievement of objectives.	
Risk Management	Effective control activities are selected to manage identified risks to an acceptable level.
Technology	Effective control activities over technology are in place
Policies and Procedures	Control activities are deployed through clear and concise policies and procedures which set out how UNESCO operations will be conducted.
<i>Tools and guidelines for implementation, inter alia: Delegation of Authority and management responsibilities, financial disclosure policy, procurement policy, HR policy, Ethics policy, Anti-Fraud policy, SISTER, IRIS and Transparency portal.</i>	

3.6. Through the preceding three components (control environment, risk assessment and control activities) of internal control a strong control environment is established, risks to objectives are identified and assessed, and internal control activities are selected to manage those risks. The Information & Communication component involves gathering and communicating quality information, both within UNESCO and with external parties, to support control activities, inform decision making and fulfil reporting requirements.

Information and Communication
Information is communicated within UNESCO and with external parties in a timely manner to achieve internal control objectives and fulfill reporting requirements.

<b>Quality Information</b>	Relevant, complete, reliable and timely information is obtained or generated and used to support the functioning of internal control.
<b>Internal Communication</b>	Information needed to support internal control, including objectives and responsibilities, is communicated effectively within UNESCO.
<b>External Communication</b>	Information regarding internal control is communicated to and received from external parties effectively and as required.
<i>Tools and guidelines for implementation, inter alia: Enterprise resource planning, IRIS, SISTER, Transparency Portal, annual reports on finance, oversight, operations etc. Information disclosure policy.</i>	

- 3.7. The final component is Monitoring Activities. The internal control framework needs to be continuously reviewed and revised if it is to remain fit for purpose as and when UNESCO's objectives, and the risks that it faces, change.

<b>Monitoring Activities</b>	
Activities to ascertain whether each of the five components of internal control and their underlying principles are present and functioning and address deficiencies.	
<b>Evaluation</b>	On-going and/or separate reviews are undertaken to ascertain whether the components of internal control are present and functioning.
<b>Reporting Deficiencies</b>	Identified deficiencies in internal control are assessed and reported to those responsible for taking corrective action, senior management and the Executive Board as appropriate.
<i>Tools and guidelines for implementation, inter alia: Oversight reports, management evaluations, internal control self-assessment and Statement on Internal Control.</i>	

### Effectiveness of Internal Control

- (a) Determining whether a system of internal control is effective is a judgment resulting from the assessment of whether the five components are present and functioning effectively as described in [Paragraph 3.1](#) above, thus providing Governing Bodies and senior management with reasonable assurance of the achievement of the three internal control objectives:
- (i) Programme objectives are being achieved efficiently;
  - (ii) Published and other financial information produced are being prepared reliably;
  - (iii) Applicable policies and procedures, laws and regulations are being complied with.
- (b) Although the objectives of all five components must be satisfied, this does not necessarily mean that each component must function identically or even at the same level. Trade-offs exist between components. For example, controls in one component may serve the purpose of controls that would normally be present in another component. Controls may also differ in the degree to which they address a particular risk, so that complementary controls, each with limited effect, can be satisfactory together.

## 4. Roles, Authorities and Accountabilities

- 4.1. [Article 10 of the Financial Regulations](#) requires the Director-General to maintain appropriate internal control systems and broadly outlines the areas to be covered. In addition, the [Financial Regulations](#) set forth the Director-General's responsibilities with respect to budget preparation, appropriations, provision of funds, custody and investment of funds. These Regulations also deal with accounting practices and the role of the External Auditor.
- 4.2. [Financial Rules 8.1 and 8.2](#) further describe the responsibility for internal control and



in particular rule 8.2 states that “each Assistant Director-General and Director of bureau/office/institute is responsible for effective and efficient application of the Organisation’s internal control system, and shall provide written attestation to that effect to the Chief Financial Officer. These attestations shall form the basis for the Director-General’s annual statement on internal control in the audited financial statements”

- 4.3. The roles and responsibilities outlined above by the [Constitution](#), the [Financial Regulations](#), [Financial Rules](#), [Staff Regulations and Staff Rules of UNESCO](#) and the [Standards of Conduct for the International Civil Service](#) form part of a comprehensive Internal Control System. To implement the Internal Control Framework, UNESCO uses the “three lines of defence” model.
- 4.4. All staff members share responsibility for implementing internal control.

## 5. Procedures and Processes

### Driving the effectiveness of internal control

The Director-General's Statement on Internal Control

- 5.1. Each year the Director-General issues a Statement on Internal Control (SIC) to accompany UNESCO’s financial statements. Through the SIC the Director-General:

- Acknowledges her/his accountability for maintaining a sound system of internal control which supports the:
  - o accomplishment of established objectives and goals for operations;
  - o economical use of resources;
  - o reliability and integrity of information;
  - o compliance with policies, plans, financial regulations, procedures, rules and regulations; and
  - o safeguarding of assets.
- Provides details of any significant internal control issues arising during the year and actions taken in response.

- 5.2. The SIC is supported by the Director-General’s review of the effectiveness of the internal control system. In conducting her/his review the Director-General relies inter alia feedback from the senior management team, governing bodies and across the three lines of defence. In addition, she/he is also informed by : the Internal Oversight Service (reports of internal audits, evaluations and advisory services), the Oversight Advisory Committee, the Ethics Advisor, the Risk Management Committee, the Joint Inspection Unit, the External Auditor and the Governing Bodies’ observations.

### Senior management accountability for achieving UNESCO's objectives and delivering value for money

- 5.3. Upon taking up their post new members of the senior management team at Headquarters as well as all Directors and Heads of Established Offices and Category I Institutes away from Headquarters provide the Chief Financial Officer with a signed acknowledgement of their accountability for:
- achieving the objectives which have been set for them and the functions of UNESCO under their control;
  - using resources economically, efficiently and effectively;
  - maintaining reliable financial and performance information;



- complying with policies, plans, financial regulations procedures, rules and regulations;
- safeguarding UNESCO's assets; and
- maintaining an effective system of internal control and identifying, reporting and addressing control weaknesses

### Senior management Attestation on Internal Control

- 5.4. Each member of the senior management team at Headquarters as well as all Directors and Heads of Established Offices and Institutes away from Headquarters provides the Director-General with a signed annual attestation on the effectiveness of internal controls within their purview. These attestations acknowledge their accountability for:
- maintaining a sound system of internal control; and
  - identifying, reporting and addressing internal control weaknesses.
- 5.5. The attestations are supported by a self-assessment questionnaire through which managers evaluate the operation of internal controls within their purview, identify control weaknesses and establish actions for improvement. In completing the evaluation it is recommended that senior managers seek input from the operational managers and staff members who are the first line of UNESCO's internal control defence, and own and manage internal controls and risk
- 5.6. The methodology and templates for completing the attestations and evaluations are included in Paragraph 6 [Guidelines](#).

### Oversight Service's reports on Internal Control








- 5.7. UNESCO's oversight bodies also review the effectiveness of internal control:
- **Internal Oversight Service (IOS):** within the 3rd line defence, IOS prepares an annual report based on the results of its internal audits, investigations and evaluations throughout the year. IOS carries out the "internal audit" function, and is responsible for ascertaining that the ongoing processes for controlling operations throughout UNESCO are adequately designed and are functioning in an effective manner. IOS is also responsible for reporting to the Governing Bodies and the Director-General on the adequacy and effectiveness of internal control, and for proposing ideas, counsel and recommendations to improve these systems to them
  - **External Auditor:** responsible for expressing an opinion on the truth and fairness of UNESCO's financial statements. The External Auditor will inform the Director-General and Governing Bodies of any weaknesses in the design or operation of internal controls found during its audit.
  - **Oversight Advisory Committee:** provides advice to the Director-General on the effectiveness of risk management and internal control.
  - **Joint Inspection Unit (JIU):** conducts independent system-wide inspections, evaluations and investigations.
- 5.8. The Director-General will also draw on any relevant feedback from the Governing Bodies, the Ethics Advisor, the Risk Management Committee and the external evaluators.
- 5.9. These bodies provide important observations and recommendations to improve internal control and risk management. They are not formally considered to be among UNESCO's three lines of defence, however, for while such bodies make valuable contributions the responsibility for managing UNESCO's risks lies squarely with UNESCO itself.

### Proactive review

5.10. Internal controls are proactively reviewed throughout the year to address new risks that arise from evolving business processes and changes in operating environments, activities and geographical areas of operation. Methods of reviewing and updating internal controls throughout the year include:

- regular review of the corporate risk register;
- escalation to the Bureau of Strategic Planning, Section for Budget and Risk Management of events that may generate risks from country offices, Regional Offices, Headquarters Units and Category I Institutes;
- reacting to the reports and recommendations of the Internal Oversight Service, External Auditor, Joint Inspection Unit and external evaluators;
- reacting to observations and recommendations from the Governing Bodies and the Oversight Advisory Committee; and
- management reviews of policies and procedures, strategies, programmes, and related interventions.

### 6. Guidelines

- [Internal control self-assessment Methodology](#) 
- [Internal control self-assessment Questionnaire – Headquarters](#) 
- [Internal control self-assessment Questionnaire – Field Office](#) 
- [Internal control self-assessment Questionnaire – Institutes](#) 
- [Headquarters Financial Accountability letter for achieving UNESCO's objectives and delivering value for money](#)
- [Field Offices Financial Accountability letter for achieving UNESCO's objectives and delivering value for money](#)
- [Institute Financial Accountability letter for achieving UNESCO's objectives and delivering value for money](#)
- [Attestation on Internal Control - Headquarters](#) 
- [Attestation on Internal Control - Field Office](#) 
- [Attestation on Internal Control - Institutes](#) 

### 7. Forms

Not applicable

### 8. Additional Help

COSO – « Internal Control – Integrated Framework » (May 1994).

## 3.5 Assessed Contributions

**Primary Author**

Updated on 01-Oct-2015

For any information or suggestions, please contact the Bureau of Financial Management, Finance and Accounting Section (BFM/FAS/AR), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this Item is to provide the definition and the application in regards to assessed contributions to the Regular Budget.

### 2. Definitions

- 2.1 **Assessed contributions** are the apportionment of financial responsibility among the Member States of the Organization of the appropriation approved by the General Conference at each ordinary session in accordance with [Article IX of the Constitution](#).
- 2.2 Assessed contributions may also finance supplementary appropriations as defined by [Article 5.2 of the Financial Regulations](#).

### 3. Policies

#### 3.1 Ceiling of assessment: [Articles 5.1 and 5.2 of the Financial Regulations](#)

##### [Article 5.1:](#)

“The appropriations, subject to the adjustments effected in accordance with the provisions of Regulation 5.2, shall be financed by contributions from Member States, according to the scale of assessments determined by the General Conference.”

##### [Article 5.2:](#)

“In the assessment of the contributions of Member States adjustments shall be made to the amount of the appropriations approved by the General Conference for the following financial period in respect of:

- (a) Supplementary appropriations for which contributions have not previously been assessed on the Member States;
- (b) Any apportionment of the surplus/deficit account approved by the General Conference for distribution to the Member States.”

#### 3.2 Currency of assessment and payment: [Article 5.6 of the Financial Regulations](#)

“Contributions to the budget shall be assessed partly in United States dollars and partly in Euros in a proportion to be determined by the General Conference and shall be paid in these or other currencies as decided by the General Conference.”

#### 3.3 Timing of assessment: [Articles 5.3 and 5.4 of the Financial Regulations](#)

##### [Article 5.3:](#) Assessment for the first year of the Biennium

“After the General Conference has adopted the budget and determined the amount of the Working Capital Fund, the Director-General shall:

- (a) transmit the relevant documents to Member States;
- (b) inform the Member States of their commitments in respect of contributions to the budget...;
- (c) request them to remit one half of their contributions for the two-year financial period...”.

##### [Article 5.4:](#) Assessment for the second year of the Biennium

“At the end of first calendar year of the two-year financial period, the Director-General shall request Member States to remit the other half of their contributions for that financial period.”

**3.4 Due date of contributions:** [Article 5.5 of the Financial Regulations](#)

“Contributions...shall be considered as due and payable in full within 30 days” of the receipt by a Member State of the communications of the Director-General...or as of the first day of the year to which they relate whichever is later.”

**3.5 Assignment of payments from Member States:** [Article 5.7 of the Financial Regulations](#)

“Payments made by a Member State shall be credited first to the Working Capital Fund and then to contributions due, in the order in which the Member was assessed”

**3.6 Assessment of new Members:** [Article 5.9 of the Financial Regulations](#)

“New Members shall be required to make a contribution for the financial period in which they become Members...at rates to be determined by the General Conference”.

## 4. Roles, Authorities and Accountabilities

### 4.1 Collection of contributions

- (a) The Chief Financial Officer is responsible to the Director-General for the collection of contributions.
- (b) BFM/TRS prepares the scale of contributions in accordance with General Conference resolutions and calculates the amount due from each Member State and Associate Member.
- (c) BFM informs Member States and Associate Members of the amounts due and issues periodical reminders to those who are in arrear with their contributions.
- (d) Correspondence with Member States on questions of contributions is signed by the Chief Financial Officer.

### 4.2 Reporting

- (a) In accordance with [Article 5.8 of the Financial Regulations](#) that stipulates that “the Director-General shall submit to the ordinary session of the General Conference a report on the collection of contributions”, the Chief Financial Officer reports on the collection of contributions.
- (b) The Chief Financial Officer reports to the Executive Board according to resolutions of the General Conference and decisions of the Executive Board.

## 5. Procedures and Processes

### 5.1 Assessment of contributions

The Member States are assessed according to the scale of assessment of UNESCO. This scale is based on the most recent scale of assessment adopted by the UN General Assembly and adjusted for the difference of membership between the two Organizations in order to reach 100%. The UN scale is presently adopted for a three year period, but it may be revised by the United Nations within a shorter period.

### 5.2 Reminders on unpaid contributions

- (a) In the spring following the General Conference are sent:
  - (i) Reminders to Member States who have been granted a new payment plan;
  - (ii) Reminders to Member States that have outstanding installments from payment plans;
  - (iii) Reminders to Member States that have any outstanding contributions.
- (b) At least 6 months before the commencement of the General Conference as required by [Rule 82, Item 3 of the Rules and Procedures of the General](#)

[Conference](#) reminders are sent to Member States at risk of losing the right to vote.

### 5.3 Standard reports to the Executive Board and the General Conference

#### (a) Executive Board

- (i) The document on the collection of contributions with the status as of 30 June of each year. The document is updated through addenda up to the commencement of the Executive Board and is submitted to each Fall session.

#### (b) General Conference

- (i) The document on the collection of contributions with the status as of 30 June of the second year of the financial period. The document is updated through addenda up to the commencement of the General Conference.
- (ii) The document on the assessment scale for the following financial period.
- (iii) The document on Member States at risk of losing the right to vote at the General Conference with the status as of 30 June of the second year. The document is updated through addenda up to the commencement of the General Conference.

### 5.4 Conversion in USD of outstanding contributions in EUR at the end of the biennium

At the end of the biennium, unpaid contributions in EUR are converted into USD following the resolutions adopted by the General Conference. There are two possible cases:

**(a) When the Member State has submitted a payment plan which has been approved by the General Conference** the EUR portion of outstanding contributions due by that Member State is converted into USD at the constant rate.

**(b) In all other cases** the EUR portion of outstanding contributions are converted into USD at the most favorable rate for the Organization among the following options:

- (i) the constant rate,
- (ii) the average rate of the biennium,
- (iii) the rate of December of the second year of the biennium,
- (iv) the rate of 31 December of the second year of the biennium.

## 6. Guidelines

TRS Manual maintained by BFM/TRS.

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 3.6 Working Capital Fund

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Treasury Section (BFM/TRS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this Item is to provide the definition and the application in regards to the Working Capital Fund.

### 2. Definitions

- 2.1 **The Working Capital Fund** is a fund constituted in accordance with the [Financial Regulations](#) to provide advances for financing budgetary appropriations pending the receipt of assessed contributions to the regular budget.
- 2.2 The level, the currency and the use of the Fund is determined by the General Conference at each session for the following financial period.

### 3. Policies

#### 3.1 Establishment of the Fund: [Article 6.2 of the Financial Regulations](#)

“There shall be established a Working Capital Fund in an amount and for purposes to be determined from time to time by the General Conference. The source of moneys of the Working Capital Fund shall be advances from Member States, and these advances made in accordance with the scale of assessments as determined by the General Conference for the apportionment of the expenses of UNESCO shall be carried to the credit of the Member States which have made such advances. If a Member State withdraws from the Organization, any credit it may have in the Working Capital Fund shall be used towards liquidation of any financial obligation such Member State may have to the Organization. Any residual balance shall be refunded to the Member State withdrawing.”

#### 3.2 Reimbursement of advances from the Fund: [Article 6.3 of the Financial Regulations](#)

“Advances made from the Working Capital Fund to finance budgetary appropriations during a financial period shall be reimbursed to the Fund as soon as and to the extent that revenue is available for that purpose.”

#### 3.3 Currency of assessment and payment to the Fund: [Article 5.6 of the Financial Regulations](#)

“Advances to the Working Capital Fund shall be assessed and paid in a currency or currencies to be determined by the General Conference.”

#### 3.4 Timing of assessment: [Articles 5.3 of the Financial Regulations](#)

“After the General Conference has...determined the amount of the Working Capital Fund, the Director-General shall:

- (a) transmit the relevant documents to Member States;
- (b) inform the Member States of their commitments in respect of...advances to the Working Capital;
- (c) request them to remit...their advances to the Working Capital Fund.”

#### 3.5 Due date: [Article 5.5 of the Financial Regulations](#)



“...advances shall be considered as due and payable in full within 30 days of the receipt by a Member State of the communications of the Director-General...or as of the first day of the year to which they relate, whichever is later.”

### **3.6 Assignment of payments from Member States: [Article 5.7 of the Financial Regulations](#)**

“Payments made by a Member State shall be credited first to the Working Capital Fund and then to contributions due, in the order in which the Member was assessed.”

### **3.7 Assessment of new Members: [Article 5.9 of the Financial Regulations](#)**

“New Members shall be required...to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Conference.”

### **3.8 Use of the Fund**

There are two possible kinds of use of the Fund:

- (a) finance budgetary appropriations pending the receipt of contributions;
- (b) finance, within limits determined by the General Conference, self-liquidating expenditures including those arising in connection with Trust Funds and Special Accounts. [35 C/Resolution 90.I](#) stipulates that “the Director-General is authorized to advance during 2010-2011 sums not exceeding in total \$500,000 at any one time, to finance self-liquidating expenditures, including those arising in connection with Trust Funds and Special Accounts; these sums are advanced pending availability of sufficient receipts from Trust Funds and Special Accounts, international bodies and other extra-budgetary sources; sums so advanced shall be reimbursed as rapidly as possible.”

## **4. Roles, Authorities and Accountabilities**

### **4.1 Collection of advances to the Working Capital Fund**

- (a) The Chief Financial Officer is responsible to the Director-General for the collection of advances to the Working Capital Fund.
- (b) BFM/TRS prepares the scale of contributions in accordance with General Conference resolutions and calculates the amount due from each Member State.
- (c) BFM/TRS informs Member States of the amounts due and issues periodical reminders to those who are in arrear.
- (d) Correspondence with Member States on questions of advances to the Working Capital Fund is signed by the Chief Financial Officer.

### **4.2 Reporting**

- (a) In accordance with [Article 5.8 of the Financial Regulations](#) that stipulates that “the Director-General shall submit to the ordinary session of the General Conference a report on the collection of advances to the Working Capital Fund”, the Chief Financial Officer reports on the collection of advances to the Working Capital Fund.
- (b) The Chief Financial Officer reports to the Executive Board according to resolutions of the General Conference and decisions of the Executive Board.

## **5. Procedures and Processes**

### **5.1 Assessment of the Working Capital Fund**

The Member States are assessed according to the scale of assessment of UNESCO. This scale is based on the most recent scale of assessment adopted by the UN General Assembly and adjusted for the difference of membership between the two Organizations in order to reach 100%. The UN scale is presently adopted for a three year period, but it may be revised by the United Nations within a shorter period.

### **5.2 Reminders on unpaid advances to the Working Capital Fund**

Reminders on unpaid advances to the Working Capital Fund are sent at the same time as reminders on unpaid contributions (see [AM Item 3.5](#) for further details).

### **5.3 Standard reports to the Executive Board and the General Conference**

#### **(a) Executive Board**

The collection of advances to the Working Capital Fund is reported in the document “Collection of contributions” with the status as of 30 June of each year. The document is updated through addenda up to the commencement of the Executive Board and is submitted to each Fall session.

#### **(b) General Conference**

The reporting on the Working Capital Fund to the General Conference is submitted in two documents: “Collection of contributions” and “Working Capital Fund: level and administration”. In the second document, the level and the use of the Fund for the following financial period is proposed for adoption by the General Conference.

### **6. Guidelines**

TRS Manual maintained by BFM/TRS.

### **7. Forms**

Not applicable

### **8. Additional Help**

Not applicable



## 3.7 Cash Management

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Treasury Section (BFM/TRS), which is responsible for this Item. (Original: English).

### 1. Overview

- 1.1 The purpose of this Item is to give guidelines in regards to the cash management operations of the Organization related to:
  - (a) Bank accounts;
  - (b) Incoming payments;
  - (c) Investments;
  - (d) Foreign exchange;
  - (e) Outgoing payments;
  - (f) Bank reconciliation;
  - (g) Utilization of cash.
- 1.2 Except where expressly stated to the contrary, the provisions and explanations set out in this Item apply equally at UNESCO Headquarters, Field Offices, Category I Institutes, UNESCO Staff Loans and Savings Service (USLS) and auxiliary services.

### 2. Definitions

- 2.1 In this Administrative Manual Item, the term **cash management** refers to the operations of the Organization involving movements of cash.
- 2.2 **Bank account holding entity** refers to any UNESCO entity such as Bureau, Field Office, Category I Institute or other entities (e.g. USLS, UNESCO's auxiliary services etc.) that has been authorised by the Treasurer to hold a bank account.
- 2.3 **Petty cash** is a small amount of discretionary funds in the form of cash used for expenditures where it is not feasible to make the disbursement by a bank transfer or a cheque.
- 2.4 **FABS** stands for the Finance and Budget System (SAP) of UNESCO.

### 3. Policies

#### 3.1 Basic texts – Financial Regulations

In accordance with [Article 8.1 \(Custody of funds\)](#), the Director-General shall designate the bank or banks in which the funds of the Organization shall be kept. According to [Article 9.1 – 9.2 \(Investment of funds\)](#), the Director-General shall make short-term investments of money not needed for immediate requirements and shall include in the annual accounts of the Organization information on the investments held. The Director-General may make long-term investments of money standing to the credit of Trust Funds, Reserve and Special Accounts, as may be provided by the appropriate authority in respect of each such fund or account.

#### 3.2 Investment Committee Charter and Investment policy

The Charter of the Investment Committee and the Investment policy of the Organization, as amended from time to time, are available at BFM/TRS.

## 4. Roles, Authorities and Accountabilities

### 4.1 Overall day-to-day responsibility

The Chief Financial Officer is responsible to the Director-General for the implementation of the Financial Regulations and Rules whereas overall day-to-day responsibility for cash management operations rests with the Treasurer at Headquarters and with respective Directors at other bank account holding entities.

### 4.2 Bank accounts, payments and petty cash

- (a) In accordance with the Delegation of Power by the Director-General, the Treasurer shall designate:
  - (i) The banks with which the Organisation shall handle its financial operations and,
  - (ii) The officers authorised to draw on the funds deposited with these banks in the name of the Organisation.
- (b) The Directors of bank account holding entities shall designate officers that should have access to petty cash or other cash equivalent instruments such as blank cheques.

### 4.3 Investments, foreign exchange and borrowing

- (a) The authority to make and manage investments under [Financial Regulations 9.1 and 9.2](#) is delegated to the Chief Financial Officer.
- (b) The Chief Financial Officer is responsible for ensuring the sound investment of all monies received by the Organization.
- (c) The Chief Financial Officer shall establish an Investment Committee to render advice on investment matters. The Investment Committee shall review and advise on the Investment Policy of the Organization.
- (d) The Chief Financial Officer shall ensure, including by consultations with the Investment Committee and by establishing appropriate Investment Policy, that funds are invested in such a way as to place primary emphasis on minimizing the risk to principal funds while ensuring the cash flow needs of UNESCO. In addition to these criteria, investments shall be selected on the basis of achieving the highest reasonable rate of return.
- (e) All investments shall be made through and maintained by recognized financial institutions in accordance with the Investment Policy.
- (f) Within the terms and conditions prescribed by the General Conference, the Chief Financial Officer may negotiate and contract external short-term loans when necessary to enable the Organization to meet its financial commitments.
- (g) The Chief Financial Officer shall designate officers that are authorized to conclude investment, foreign exchange and borrowing transactions.

## 5. Procedures and Processes

### 5.1 Bank accounts

- (a) Only the Treasurer is authorized by the Director-General to open, transfer or close bank accounts in the name of UNESCO, to designate signatories on each account and agree on the conditions (including any kind of electronic banking facilities) under which such accounts shall operate.
- (b) The bank accounts of the entities outside headquarters are opened in the local currency of each bank account holding entity. A bank account can also be opened in USD if the USD payments of the entity cannot be made through the Headquarters.
- (c) Treasurer can designate any UNESCO staff member as a bank signatory based

- on the proposal made by the Director (or OIC) through the Role Management tool in Duo. Administrative Officers can be designated as bank signatories by the Treasurer without any proposal of the Director.
- (d) Bank signatory rights can be limited up to a certain amount and the limit is decided by the Treasurer on the basis of the proposal by the Director of the respective bank account holding entity. The maximum limits (per payment) generally applied for the staff categories are as follows:
    - (i) International professional: unlimited;
    - (ii) National professional: USD 20,000;
    - (iii) General staff at Headquarters: USD 50,000
    - (iv) General staff outside Headquarters: USD 10,000
  - (e) The double signature principle is applied in respect of all payments made from the bank accounts of the Organization unless, in the Treasurer's opinion, exceptional local conditions prevent its application. Only in the cases when an account holding entity employs less than three UNESCO staff members, the Treasurer can grant a single signatory right. In such cases, the bank signatory right is limited to USD 10,000 per payment. Payments exceeding the limit are to be made either via UNESCO Headquarters, other UNESCO Field Offices with appropriate limits or via the United Nations Development Programme (UNDP).
  - (f) The bank signatories are authorized to operate relevant bank accounts only within the limits of available funds excluding any loan or overdraft.
  - (g) The Director of each account holding entity is in charge of notifying the Treasurer immediately of any changes to be made in the bank signatory panel of the entity. The instructions concerning the changes in the bank signatory panel are addressed directly to the banks by the Treasurer. The bank account holding entities are provided with a copy of such instructions and it is the responsibility of the Administrative Officers at Field Offices/ Institutes or relevant staff at Headquarters to ensure that the banks duly record the requested modifications in their books.
  - (h) All issues related to the bank account documentation with banks should be addressed to the attention of the Treasurer. If the account holding entities receive questions or documentation requirements from their bank concerning their bank account or related agreements, they should ask the bank to address these issues directly to the Treasurer.
  - (i) Replenishments to the bank accounts of the Field Offices
    - (i) Field Offices' local currency accounts are replenished automatically by BFM/TRS at the beginning of each month. If local currency replenishments are not possible because of the respective countries' foreign exchange regulations or due to technical reasons, replenishments are made in USD (or EUR) as described below under item (iii).
    - (ii) The automatic replenishment amount in local currency is estimated by BFM/TRS on the basis of the Offices' payment pattern in that currency. However, the local Administrative Officers should follow up their Offices' cash receipt and expenditure patterns and request BFM/TRS to adjust the replenishment amount immediately in case there are changes that would have an impact on the the Office's local currency cash position.
    - (iii) In case the automatic monthly replenishment amount is not sufficient to cover the Offices' monthly needs or if local currency replenishments are not possible, Field Offices can request replenishments in USD (or EUR) through FABS.
    - (iv) Upon receipt of any replenishment request, BFM/TRS will review the request before validation. Validation criteria should include, but are not limited to, whether the bank reconciliation is up-to-date, whether the requested replenishment amount is in line with the office's expenditure level etc.
    - (v) Once validated, the USD (or EUR) funds are then transferred onto the Offices' local USD (or EUR) account from where the Office can make transfers onto their local currency account as and when needed. Transfers from the Offices' local

currency accounts back to their USD accounts are not authorised without the prior agreement of BFM/TRS.

- (vi) The Administrative Officer of each Office should ensure that at any moment the cash balances of the Office are as low as possible and in line with the instructions of BFM/TRS. S/he should also ensure that the Office's all USD (and EUR) payments are made directly from the Headquarters' bank accounts.

## 5.2 Incoming payments

- (a) All regular programme and extrabudgetary contributions to UNESCO should be made by a bank transfer onto the USD account of the Headquarters except for EUR contributions that should be made onto the EUR account of the Headquarters. Category I Institutes are authorized to receive contributions also onto their own bank accounts.
- (b) As an exception to the principle defined above, the Director of Field Office is authorized to approve reception of voluntary contributions in the Office's local currency onto the Office's local currency account as long as the following conditions are met:
  - (i) The donor has confirmed that they cannot make their payment in USD or in EUR.
  - (ii) The contribution in local currency is limited to an amount that can be used by the Office in its local currency activities within the maximum of three months (including the cash balance on the local currency account before the payment of the contribution) from the date of the reception of the funds. Therefore, the cash balance of the local currency account should never exceed the amount corresponding to the Office's local currency expenditure of three months. It should be also noted that transfers from the Office's local currency account to the Office's USD account are not authorized.
  - (iii) The Administrative Officer of the Office keeps an up to date record on all contributions that have been agreed to be received in local currency and requests BFM/TRS to suspend or adjust the monthly local currency replenishment amount accordingly in order to ensure that the cash balance of the local currency account will be kept within the limit defined above at any time.
  - (iv) If the cash balance on the local currency account is expected to be higher than the equivalent of USD 100.000 for a period longer than one month, the Administrative Office informs BFM/TRS that can then investigate whether BFM/TRS could invest these funds.
  - (v) The Administrative Officer liaises with BFM/FAS/AR in respect of a customer account to be credited by the Field Office.  
If proposed local currency contribution is higher than what the office could spend in its local currency activities as described above, BFM/TRS should be contacted.
- (c) UNESCO bank account details (that are subject to change from time to time) are provided by BFM/FAS/AR upon request.
- (d) All payment instructions communicated by UNESCO to donors or other payors should always include a request to add a reference (such as a budget code) in the payment order so as to facilitate the identification of incoming payments at BFM.
- (e) For security reasons, UNESCO's bank account details should not be publicly communicated for fundraising purposes e.g. through websites or the press. BSP/CFS can be contacted for fundraising possibilities through UNESCO's on-line donation platform.
- (f) Upon request, BFM/FAS/AR can issue an acknowledgement of receipt but only after the funds have been effectively credited into the Organization's bank account.
- (g) Personal funds or funds from unauthorized sources should never be deposited into the official bank accounts of UNESCO.
- (h) At Headquarters, any return of cash should be deposited directly onto the Headquarters' EUR bank account with the house bank situated at UNESCO Headquarters. Thereafter, the respective AO which should send BFM/FAS/AP a

memo (with a bank deposit receipt) stating the Finance and Budget System (FABS) vendor account number and the budget code to be credited.

### 5.3 Investments

- (a) In order to ensure the availability of funds for operational requirements, investments should be made in light of the Organisation's cash requirements for operational purposes. When this requirement has been met, remaining funds may be invested.
- (b) BFM/TRS is responsible for the investment of surplus and other funds of the Organization in accordance with the Investment Policy. Other bank account holding entities are not authorized to make any investments or give any related instructions, unless otherwise agreed by the CFO.
- (c) USLS manages its investments in accordance with the Investment Policy of UNESCO and its Rules and Regulations.

### 5.4 Foreign exchange

- (a) Foreign exchange transactions can only be concluded by the duly authorized officers in accordance with the guidelines set up by the Treasurer.
- (b) At Field Offices and Institutes, the bank signatories are authorized to make transfers from the entities' USD accounts to local currency accounts but respective AOs should ensure that the cash balances in the local currency accounts should be kept as low as possible and in line with the instructions of BFM/TRS.
- (c) USLS manages its foreign exchange operations in accordance with its Rules and Regulations.

### 5.5 Outgoing payments

#### (a) Payment instructions

- (i) After an invoice or other payable has been validated and recorded in the books of the Organization by officers duly authorized by the Chief Financial Officer in accordance with the [AM Item 3.8](#), the corresponding payment instruction (bank transfer or cheque) can be issued. All payment instructions should be signed by two authorized bank signatories unless the Treasurer has granted another type of signatory right.
- (ii) The same officer cannot act both as a Certifying Officer and a bank signatory in respect of the same payment. When a staff member, having both Certifying Officer and bank signatory rights, certifies a payment, she/he cannot sign the payment instrument related to the same payment and vice versa. Furthermore, a bank signatory should not sign any payment instruction in favour of himself/herself. In cases when the above mentioned principles cannot be applied due to a temporary lack of staff, a written, dated and signed note detailing the situation needs to be kept in the payment file.
- (iii) Before any payment instruction is signed, bank signatories should ensure that corresponding invoices or other payables have been recorded in the books of the Organization and validated by duly authorized officers and that the concerned bank accounts have sufficient balance to cover the payments.
- (iv) After the signing of the payment instruction, relevant staff at BFM at the Headquarters or at Administrative units of Field Offices and Institutes should ensure that:
  - a. Payment instructions are duly delivered to the relevant banks for payment, or to the final beneficiaries in the case of cheque payments;
  - b. In case a payment cannot be processed by the bank, the payment instructions should be clarified as requested by the bank and any modification of payment instructions needs to be signed by two authorized bank signatories;
  - c. In case a payment is returned to UNESCO by the paying bank, respective accounting postings are made in the books of the Organization and relevant entities are promptly informed of the return of

funds (including the reason why, if available) for further action.

## 5.6 Payment instruments

### (a) Bank transfers

- (i) All outgoing payments by the Organization should be made by bank transfers. For security reasons and to the extent it is possible, electronic bank transfers should be used instead of paper based transfer orders.
- (ii) UNESCO pays its own bank fees related to bank transfers whereas possible intermediary bank fees concerning international transfers are for the account of payment beneficiaries. It is only in the case of payments to UNESCO staff members when UNESCO also pays possible intermediary bank fees.

### (b) Cheques

- (i) At the Headquarters, cheques can only be issued for paying meeting and conference participants when bank transfers are not possible. In the Field Offices or Institutes in cases when bank transfers are not possible, payments may be made by cheques.
- (ii) Cheques should be dated, made out in the name of the supplier or beneficiary appearing on the disbursement voucher and/or invoice, and crossed or otherwise completed to obviate the possibility of being cashed in by a third party. The Director of the account holding entity should consult their bank on the application of local laws and banking practice in this respect. In countries where crossed cheques are not used, receipts must be received from payees for each payment. Cheques must not be made out to "bearer" or "cash" and they should be hand delivered or sent by registered courier to beneficiaries.
- (iii) If a cheque has been issued but needs to be cancelled, the original cheque should be invalidated by marking clearly "cancelled" on the cheque, and respective accounting postings should be made in the books of the Organization. At Headquarters in regards to payments recorded in FABS, any original cheque to be cancelled should be returned to BFM/FAS/AP along with the [Form AM 3-10](#) "Cheque Cancellation Request". Cancelled or misprinted cheques should be duly recorded and they should be stored in the same manner as blank cheques for a period of three years, after which they can be destroyed.
- (iv) To the extent possible, blank cheques should be kept in a safe. If no safe is available, they should be stored in a lockable safe place. Access to blank cheques should be strictly limited to staff members involved in cheque payments and designated for this purpose by the Director of the account holding entity. If the cheques are not pre-numbered, a serial numbering sequence should be marked on all cheques in the cheque books or series of letter cheques. A record of blank cheques delivered to the account holding entity should be kept separately from the cheque stock. The cheque record should be controlled against the cheque stock at least once a year and a signed control record should be established accordingly.
- (v) Cheques that are no longer needed for any reason should be destroyed in the presence of two staff members. A written, dated and signed statement on the destruction action, indicating relevant cheque details should be established and kept for the record.
- (vi) In the case of theft or other loss of blank cheques, in order to prevent fraud, a stop order should be placed on all cheques at the bank where the account is maintained. Furthermore, the Director of the account holding entity should submit to BFM a detailed report as soon as possible providing information on the security arrangements existing at the time of the occurrence, the steps taken to prevent recurrence of such incidents, together with the name and designation of the petty cash custodian, where appropriate, and also a copy of the declaration made to the police or other competent authorities.

### (c) Credit and prepaid cards



- (i) As a general rule, the Organization does not use credit cards. The use of credit cards for a specific purpose is subject to the prior authorization of the Treasurer.
  - (ii) Prepaid cards can be used in order to replace the use of cash. The implementation of prepaid card set-up is subject to the prior authorization of the Treasurer.
- (d) Cash payments
- (i) All payments by the Organization should be made by bank transfers but, for practical reasons, when a payment by bank transfer or cheque is not possible, minor items of expenditure such as postage, mail delivery charges or messenger services may be paid for in cash. However, individual petty cash payments should not exceed the equivalent of USD 50.
  - (ii) Exceptionally, travel advances can also be paid in USD cash for mission travel and for meetings and conferences in countries where necessary banking facilities are not readily available in accordance with [AM Appendix 15.2D](#), or if no other alternatives are available. Any costs related to cash payments should be covered by the budget for the corresponding meeting or conference.
  - (iii) Travel advances in cash can be requested using [Form AM 15-4](#) and to ensure the availability of sufficient amount of cash, the minimum advance notice for the request should be verified well in advance with BFM/FAS/AP at Headquarters or with Administrative Officers at Field Offices and Institutes. In countries where local foreign exchange control prevents local UNESCO staff from withdrawing convertible foreign currency from their personal bank account, travel advance can also be paid in cash. Cash advances are the personal responsibility of the staff member requesting them and, failing completion of the Travel Record within prescribed deadlines may be deducted from the monies due to the traveller.

## 5.7 Bank reconciliation

- (a) Integration of bank statements
- (i) All UNESCO's banks should send their bank statements electronically via SWIFT (message type MT940) to a bank designated by the Treasurer.
  - (ii) Bank statements received electronically should be duly integrated into FABS by BFM/FAS/AR on a daily basis.
  - (iii) When banks are not able to send electronic MT940 bank statements, the relevant bank account holding entity should integrate its bank statements manually in FABS. The Administrative Officer should ensure that the balances in FABS match with the bank statement balances.
- (b) Bank reconciliation process
- (i) Bank reconciliation should be performed on a daily basis.
  - (ii) After the integration of the electronic bank statements into FABS, BFM/TRS launches automatic reconciliation for the account holding entities having the FABS company code "UNES" which should then ensure that the assignment of bank items matches with that of accounting postings and do a manual adjustment if necessary.
  - (iii) All open items in the reconciliation should be analysed and an appropriate action should be taken to clear these items as soon as possible but latest by the monthly financial closing.
  - (iv) The bank account holding entities should prepare a monthly bank reconciliation statement with a written justification on any open items. The statement should be signed/validated within 3 working days after each month end by the Administrative Officer and the Director, or by the relevant staff at the Headquarters.
  - (iv) The original bank reconciliation statements (or corresponding validation e-mails at the Headquarters) should be kept in a file at the bank account holding entity. Copies of the statements should be sent to UNESCO's auditors or to BFM as and



when specifically requested.

## 5.8 Utilization of cash

### (a) General provisions concerning the utilisation of cash

Cash payments are expensive, time consuming and possibly dangerous and, consequently, should be avoided. The utilisation of cash is only allowed in situations described under [Paragraph.5.6 \(d\)](#) when there is no other alternative available and the exigency for the service requires the utilisation of cash.

### (b) Petty cash

(i) To open (or close) a Petty cash G/L account, the Director of the account holding entity should address a request to BFM/TRS.

(ii) The Director of each UNESCO entity holding petty cash should:

- Nominate the custodian staff members that can have access to cash;
  - Ensure that the petty cash is stored in a safe place (see Item c below);
  - Ensure that the same person does not act as a custodian and account for cash transactions in the petty cash G/L account;
  - Ensure that the balance on the Petty cash account does not exceed USD 500 at any time, unless otherwise agreed in writing with BFM/TRS.
  - Ensure that a separate cash book is maintained, showing on the debit side all sums of money received and on the credit side all payments made. The entries on both sides must always be made on the date of the transaction. The entries should consist of the date of the transaction, the name of the payee or remitter (for receipts), a brief description of the type of transaction, and the amount expressed in the currency of payment. The cash book should be recorded in FABS at least as at the end of each month before the monthly closing date.
  - A list (e.g. FABS printout) on all cash transactions showing the nature of payments and the fact that they have been accounted in the books should be prepared by the Administrative Officer for the the Director's signature on a monthly basis.
  - By the closing of the financial year, each entity holding a petty cash account should perform a petty cash inventory by completing and signing a cash count form ([Form AM 3-23](#)).
  - A copy of the signed year end cash count form should be sent to BFM/TRS within three days after the financial closing date. In case of a discrepancy between the counted petty cash in hand and the Petty cash G/L account balance in FABS, the form needs to include an explanation on the discrepancy and a proposal for corrective action.
  - In case of petty cash has been stolen, the Director of the petty cash holding entity should submit to BFM a detailed report as soon as possible providing information on the security arrangements existing at the time of the occurrence, the steps taken to prevent recurrence of such incidents, together with the name and designation of the petty cash custodian, where appropriate, and also a copy of the declaration made to the police or other competent authorities. The lost cash must be accounted into FABS. BFM/FRA should be contacted in regards to the related accounting entries.
- (iii) The Director of each UNESCO entity holding petty cash is personally responsible for any loss of cash. She/he or other staff members officially designated by him/her should conduct an unannounced check from time to time, but at least once a year in addition to the year-end control, and ensure that the petty cash amount recorded in the G/L account corresponds with the petty cash amount at hand. A written signed and dated statement should be established of this operation for the record.

### (c) Storage of cash

(i) Cash amounts not exceeding the limit for petty cash could be kept in a steel cash box with the facility to lock. This box has to be kept in a secure place and,

wherever a safe is available should be locked therein outside official working hours. The duplicate key for the box must be kept in a sealed envelope in the office safe. If there is no safe available, after working hours the cash box has to be locked in a solid piece of furniture with a secure lock. If possible this piece of furniture should be built into the wall. The duplicate key for the box must be kept in a sealed envelope in a safe place in an office other than that where the cash box is kept.

- (ii) In regards to safes, the UN specifications of safes should be followed i.e. a safe should be too heavy to be moved without equipment such as a rolling cart. If the safe weighs 350 kilograms or less, then it should be bolted to the ground or built into the wall. Ideally, it should be a reinforced steel safe with a built-in combination, key lock. A safe should also offer protection against fire.
- (d) Transportation of cash than petty cash
- (i) If possible, the transportation of cash should be done by a bank or other cash facilitators such as cash brokers/merchants or cash transportation services. When using this sort of cash facilitator, it is important to ensure that the cash has been duly delivered to the final beneficiary before the facilitator itself is paid.
  - (ii) The utilization of cash always creates a security risk and, therefore, the Offices outside Headquarters should refer to the UNDSS Field Security Officer for advice where available. The UN Security officer can give advice and information concerning the transportation of cash, physical premises and the selection of an appropriate security system, in co-ordination with the other UN Agencies present in the country. Field Offices without a UN Security Officer and Antennas which need security advice should check with their UNESCO Cluster Office.
  - (iii) Transportation of cash at locations where a security phase has been announced should be arranged and effected only after receiving prior written authorization by the Designated Official for Security at that duty station. All of the regulations relating to this security phase have to be applied for the transportation of cash at that location.
  - (iv) In light of the risk involved in transporting cash, staff members should only be asked to transport cash as a last resort. In any case staff members should not carry cash in excess of USD 10.000 or the equivalent in any other currency, irrespective of the number of staff members involved in the transportation of the cash for a meeting or conference.
  - (v) If staff members transport cash on behalf of UNESCO they are personally responsible for the cash which they have to acknowledge with a signature upon receiving the cash.
  - (vi) Each movement of cash should be carefully planned from start to finish and information regarding the movement of cash must be restricted to the persons directly involved in the operation. There should not be any discussions with persons not involved with the movement of the cash. All knowledge of the transportation of cash should be on a "need to know" basis only.
  - (vii) If possible, every staff member involved in cash transportation should be equipped with a mobile phone.
  - (viii) Communication of information regarding cash movements should be coded i.e. the usage of special phrases when talking about cash movements. The usage of facsimiles, email, the telephone or insecure radio frequencies to convey information about the movement of cash should be avoided as much as possible.
  - (ix) The timing of cash movements should be as unpredictable as possible. Ground routes should also avoid known trouble spots as much as possible and there should not be any stops during the transportation.
  - (x) Cash in transfer should always be held by the staff member responsible for carrying the cash. The cash could be carried in hand luggage which should be under close supervision by the staff member responsible for carrying the cash. Under no circumstance should the cash be handed over to another person even if it is in the luggage, e.g. in the case of air travel the cash should not be kept in the bag luggage which is handed over at the airline counter. Cash must not be stored

in airport safes, hotel rooms, unsecured offices, railway terminals and the like. When cash is received it should be transported to its destination immediately, if such is not possible arrangements should be made to place the cash either in a bank vault overnight or in a secure United Nations office with an appropriate safe or vault.

- (xi) If, despite due diligence, staff members are confronted with a robbery attempt, the cash should be surrendered immediately without resistance. Designated staff members carrying cash should be volunteers and need to be informed of the risks involved and trained in the procedures for such undertaking.
- (xii) Instead of moving a large cash amount once, smaller cash amounts should be transported more often if possible.

## 6. Guidelines

Non applicable.

## 7. Forms

- 7.1 [Form AM 3-23](#): Petty cash count
- 7.2 [Form AM 3-10](#): Cheque Cancellation Request
- 7.3 [Form AM 15-4](#): Request for Travel Advance

## 8. Additional Help

Not applicable

## 3.8 Commitments and Payments

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item. This Item applies to Headquarters and Field Offices (Original: English).

### 1. Overview

- 1.1 **Every commitment of funds must correspond to a legal obligation. Every legal obligation must correspond to a commitment of funds of an equivalent amount.**
- 1.2 **Every legal obligation of the Organization towards a third party, whether an individual or a legal entity, shall be accompanied by a budget reserve to meet it, recorded in a computerized document at the time when the legal obligation is contracted.** This reserve is considered to be provisional as long as the third party has not formally accepted the legal obligation of the Organization towards it.
- 1.3 Commitments of funds should not be made prematurely (in other words, where there are no funds allocated under the corresponding budget code, or no legal obligation), and must be liquidated as soon as the obligation to the third party is ended. A funds commitment document is not normally drawn up for the payment of staff salaries and allowances.

### 2. Definitions

#### 2.1 Legal obligation

A legal obligation is a legal relationship created by operation of law or by the will of the party or parties entering into a commitment to supply or take delivery of goods or services. The legal obligation may take the form of contract. A contract is a document signed by at least two parties that gives rise to rights and/or obligations between them. It is legally binding on the signatories. In a services contract, for example, the contractor undertakes primarily to provide the service while the purchaser undertakes to pay the price and take delivery of the goods or services he/she has purchased.

#### 2.2 Commitments

A commitment of funds is a part of the budget that is reserved, and corresponds to the amount of the legal obligation. The liquidation of a commitment of funds is its reduction or termination as the result of the payment or cancellation of the commitment in whole or in part. The balance of a commitment of funds, after it has been liquidated only in part, is called the "unliquidated balance".

#### 2.3 IPSAS Principles

- (a) As part of the global trend in the public sector towards more efficient utilization of resources, public sector organizations such as those in the United Nations system are putting in place new processes drawing on best practices in the private sector.
- (b) The main impact of the International Public Sector Accounting Standards (IPSAS) on this Item of the Administrative Manual is the accounting treatment of expenses based on accrual accounting: transactions are recorded at the time they occur and not at the time of payment. The application of the IPSAS principles to UNESCO means that expenses are distinguished from items charged to the budget. Under IPSAS, an expense is entered in the accounts when goods or services are received, not when the payment is sent to the contractor. In the Finance and Budget System ([FABS](#)), the validation of the SES (Service Entry Sheet serving as acceptance of the goods or services) is identified as the time when the accounting

entry is made for the expense. It is therefore of cardinal importance for the validation to take place as close as possible to the date the goods or services are physically received, and in all cases before the closing of the month in question.

- (c) The corollary of the principle of attaching expenses to the financial period in which they occur is the distinction between the notions of a legal obligation and an economic obligation. The legal obligation is created when a commitment exists to a third party, while the obligation to pay only comes into being after receipt and acceptance of the goods and services stipulated in the commitment. The reservation of funds is therefore a budgetary process and a legal obligation, but does not fall under the definition of expense under the IPSAS accounting principles.

### 3. Policies

#### 3.1 Appropriations

Appropriations are available for commitment through allotment during the two-year financial period to which they relate for Regular Programme.

#### 3.2 Validity of commitments

- (a) Under the Regular Programme (including the Participation Programme), commitments may be incurred only during the financial period to which they relate for delivery in that financial period or the subsequent calendar year, in accordance with the provisions of [Financial Regulation 4.2](#) and Article 5, Rule 5.8 of the Financial Rules (see [AM Appendix 3.3A](#)).
- (b) Appropriations shall remain available for twelve months following the end of the financial period to which they relate to the extent that they are required to discharge commitments in respect of goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligations of the financial period. Commitments of funds are therefore valid until they are discharged, or – where they are not liquidated earlier – at the most, until the end of the twelve-month period following the closing of the financial period during which they were contracted.
- (c) For liquidation periods for funds committed under other programmes, please refer to [AM Chapter 5](#).

#### 3.3 Payments

Except where the Financial Regulations provide otherwise, no payments to a third party shall be made until the services have been rendered and accepted and the goods delivered in accordance with Article 6, Rule 6.2 of the Financial Rules ([AM Appendix 3.3A](#)). Payments for travel by staff members and reimbursements of accommodation expenses are dealt with more specifically in [AM Items 15.2](#) and [3.10](#) respectively. There is no form for requesting payment of staff salaries and allowances: see [HR Manual Chapter 4](#).

#### 3.4 Other determining factors

##### (a) Contractual framework

The types of contracts the Organization enters into are the following categories: contracts with for-profit organizations are dealt with in [AM Item 7.2](#), contracts with not-for-profit organizations are dealt with in [AM Item 7.3](#) (Financing Activities Contracts), [AM Item 7.5](#) (Implementation Partners) and [AM Item 7.6](#) (Intergovernmental Body Allocation Contracts), while contracts with individuals are dealt with in [HR Manual Chapter 13](#).

##### (b) Validity of legal obligations

As stated in [AM Item 7.2, paragraph 3.9 \(e\)](#), the duration of a contract shall be limited to a maximum period of 12 months in a given biennium where it is funded from the Regular Programme. The services, goods and works must be committed and delivered before the end of the biennium, in accordance with the guidelines

below and with the exception of the cases mentioned in [paragraph 5.4](#).

(c) Roles, authorities and accountabilities





[AM Item 7.2, paragraph 5.2](#) sets out in detail the roles and actions from the point the need is identified to the final review of the commitments, in the case of contracts both with for-profit organizations and with not-for-profit organizations.

## 4. Roles, Authorities and Accountabilities

### 4.1 Steps and associated responsibilities in committing funds



(a) Legend

-  Requestor (Programme specialist or Corporate Services specialist)
-  Supervisor (Chief of Section)
-  Certifying Officer
-  Approving Officer

(b) **Certifying Officers (generally Administrative Officers (AOs))**

- (i) Pursuant to Article 5, Rule 5.10 of the Financial Rules ([AM Appendix 3.3A](#)), authority to examine and approve commitments is delegated by the Chief Financial Officer, subject to what is provided below, to a limited number of certifying officers in each Sector/Bureau or established office away from Headquarters. These certifying officers are designated, on the recommendation of the Sector ADG Bureau or Office concerned, by the Chief Financial Officer using the [Approvers Management tool](#).
- (ii) **Unauthorized commitments**  
By certifying the financial commitments, the certifying officers engage their personal responsibility. Every official who binds the Organization financially without complying with the Financial Rules or the principles and methods laid down in this Administrative Manual shall be personally liable (see [Staff Rule 101.2](#) and Article 5, Rule 5.14 of the Financial Rules reproduced in [AM Appendix 3.3A](#)). BFM examines all such cases and decides on the appropriate measures to take. Alleged wrongdoings will be forwarded to DIR/IOS and HRM for their review and evaluation.
- (iii) In some offices away from Headquarters, where the administrative unit is not sufficiently resourced to provide adequate operational support, a designated staff member may exceptionally combine the functions of certifying officer and approving officer. In such case, the same person may not sign a contract as approving officer and authorize the associated commitment of funds.
- (iv) **The segregation of tasks as between the certifying officer and approving officer is the basis of the internal control and, as such, it must be strictly adhered to.**
- (v) **For internal control reasons, the same official may not act both as**



**certifying officer and bank signatory in respect of the same payment. If a staff member having rights as certifying officer and bank signatory is called upon to certify a payment, he/she may not sign the instrument of payment in relation thereto, and vice versa.**

(vi) **Responsibilities of Certifying Officers**

a. **Before certifying a commitment**, and subject to the preceding paragraph, the certifying officer ensures that (see Articles 5.5 and 5.6 of the Financial Rules, [AM Appendix 3.3A](#)):

- i. Commitments, for all programmes, are valid – by which is meant that they correspond to a valid legal obligation, whether a contract signed by all parties prior to the date required or any other legal obligation that is valid vis-à-vis a third party. The validity of commitments under the regular programme (including Participation Programme) activities ending after the close of the financial period shall be governed by this Item. For those under other programmes, see [AM Chapter 5](#);
- ii. The legal obligations to which the commitments correspond are in conformity with the approved work plans; if not, modifications must be approved, either by using the procedure laid down for amendments to work plans, or by the competent ADG/Director;
- iii. Sufficient appropriations are available under the corresponding budget code;
- iv. The budgetary and accounting information has been correctly imputed and corresponds to the legal obligation;
- v. The legal obligations comply with the provisions of the [Financial Regulations](#) and [Financial Rules](#), as well as the [Staff Regulations and Staff Rules](#);
- vi. The legal obligations are in compliance with the policies and methods in force;
- vii. The amount of the legal obligations appears reasonable;
- viii. The contracts and agreements are drawn up in such a way that the financial operation is proper;
- ix. The payment terms and the choice of currency to be used are acceptable. In particular, funds commitments corresponding to contracts providing for a payment upon signature may only be authorized in exceptional circumstances, and must not exceed the preliminary expense incurred by the contractor. Contracts with payment upon signature or an advance payment of over 33% for all types of contract, or over 90% for Financing Activities Contracts, require the prior approval of the ADG of the Sector or Director of Bureau/Office concerned;
- x. The interests of the Organization are fully protected.

b. **Once a valid commitment has been established**, amendments or cancellation are approved, if necessary, by a certifying officer for the unit originating the request according to the rules set forth in [AM Chapter 7](#). Certifying officers are responsible for periodically reviewing the balances of unliquidated commitments (and the legal obligations to which they relate) and, if needed, taking measures to increase, decrease or cancel those commitments.

c. **After final payment**, the amount remaining under a commitment of funds must be liquidated by the certifying officer as soon as that payment has been deducted from the commitment, and will thus constitute a saving on liquidation.

(vii) **Limitations on the authority of certifying officers**

The authority to certify commitments is subject to the following limitations:



- a. The maximum amount up to which a certifying officer may exercise his or her responsibilities is shown in the [Approvers Management tool](#) and also on [Form AM 3-4](#);
  - b. The prior approval of other Sectors/Bureaux must be obtained for certain types of contract documents:
    - i. All contracts for video or film production and contracts for the acquisition of exploitation and intellectual property rights in photographs must be approved by ERI/DPI;
    - ii. All purchases of non-standard computer or electronic material must be approved by ADM/DIT (see [AM Appendix 10.2A](#)).
  - c. Commitments for amounts that exceed the amount specified in [AM Item 7.4](#) are subject to the prior approval of the Contracts Committee.
- (c) **Contracts Committee**
- (i) Contracts related to printing and publishing, contracts for the purchase of goods, works and services, individual consultant and other specialist contracts, implementation partners, financing activities contracts, non-standard contracts and all other contractual agreements with financial implications for amounts that exceed the amount specified in [AM Item 7.4](#) are subject to the prior approval of the Contracts Committee.
  - (ii) Upwards revisions of commitments are subject to the prior approval of the Contracts Committee where:
    - a. The original commitment was previously approved by that Committee which in aggregate would have a value greater than USD 150,000;
    - b. The increase would bring the total amount of the commitment as previously reviewed, up by more than 10%, requires the approval of that Committee (an over-delivery less than 10% in money value does not require approval).
- (d) **BFM/FAS/AP**
- (i) Advises certifying officers about all funds commitments for legal obligations that raise particular problems and may, if necessary, give additional instructions.
  - (ii) Assists the Sectors/Bureaux by regularly providing them with various statements on the status of their commitments with a view to their regularization (liquidation, reduction, extension of date of validity, etc.), and gives instructions thereon.
  - (iii) Carries out spot-check on commitments by the Sectors/Bureaux to ensure that their validity is in compliance with the [Financial Regulations](#) and [Financial Rules](#), as well as the [Staff Regulations and Staff Rules](#) and the associated principles and methodologies. BFM submits reports on any irregularities to the Sector ADG/Bureau/Director concerned.
  - (iv) Periodically (particularly at the end of each financial period) reviews whether or not the certifying officers are taking appropriate measures to implement this Item, and, if necessary, to liquidate the commitments themselves. Reports are made to senior management on the status of unliquidated balances whenever this is considered necessary..

#### 4.2 Steps and associated responsibilities in effecting payments

- (a) **At Headquarters**, the persons involved in the payments process are those responsible for the activity requiring the payment, i.e. the programme specialist and the officers certifying expenses (usually the AOs) and the Bureau of Financial Management (BFM/FAS/AP and BFM/TRS).








- (b) **In Field Offices**, the actors in payments are mainly those responsible for the activity requiring the payment, and the officers certifying expenses (usually the AOs).



- (c) **Legend**

-  Requestor (Programme specialist or Corporate Services specialist)
-  Certifying Officer
-  Others (such as BFM/TRS, BFM/FAS/AP)

- (d) **Role of the person responsible for the activity**

- (i) The Requestor (typically a Programme Specialist) having first identified the need for the contract, will also be responsible for the receipt of the deliverables and any payment claim or invoice which has been submitted and duly signed by the contractor. The Requestor must ensure that the services or goods which have been delivered to the Organization by the contractor comply with the terms and conditions of the contract where quality and quantity are concerned.
- (ii) After being satisfied with the deliverables, the Requestor can then proceed to create the Service Entry Sheet/Goods Receipt (SES/GR) using the SharePoint [Contract Management financial tool](#).
- (iii) This creation of the SES/GR attests to the fact that the person responsible for the activity has approved the services provided or the goods delivered in accordance with the terms of the contract, order, accepted estimate or other supporting document. The General Payment Request form, formally entitled [Form AM 3-7](#), can be used as a substitute for the SES/GR in the event that the Contract Management tool is unavailable, or for those offices which do not have access to the FABS MM Module.
- (iv) When the Requestor has received the duly signed invoice or payment claim from the contractor, he/she must first examine and then only accept these documents if they are in accordance with the terms of the contract, before any payment can be made to the contractor. The payment claim is usually submitted in lieu of an invoice by Individual Consultants or other contractors that do not have an official invoice.(v) After the creation of the SES/GR and having accepted the contents of the invoice/payment claim, the Requestor should then indicate to the Administrative Officer (AO) his/her agreement to pay the contractor by providing the AO with the related SES/GR number along with the approved invoice/payment claim and any other relevant documents so that the invoice may be posted and payment can be made against this invoice in FABS. This submission of information to the AO by the Requestor should be done within 10 days of the creation of the SES.

- (e) **Role of the Certifying Officer (usually the AOs)**

- (i) The AO, in line with the certifying authority which has been conferred upon him/her by the Chief Financial Officer, will be responsible for examining and validating financial commitments within approved limits. In support of the segregation of duties, which is fundamental to effective internal control procedure, the person validating a financial commitment should not be the same person who signs the related contractual document with a third party contractor.
- (ii) When the AO has received the details of the SES/GR as well as the invoice/payment claim which has been approved by the person responsible for the activity, he/she (the AO) will be responsible for posting the invoice against the appropriate FABS commitments (e.g. purchase order, fund reservation, budget code or etc.)
- (iii) The AO, prior to posting the invoice in preparation for the payment of the contractor, should ensure that:
  - a. The contract has been signed by the contractor, or an estimate for the goods has been accepted by the person responsible.
  - b. He/she accepts the details which have been recorded in the related SES/GR and also the duly signed invoice/payment claim.
  - c. The payment has not been previously made.
  - d. The allotment and expense accounts to which the payment is to be charged are correct.
- (f) **Role of BFM/FAS/AP at Headquarters and the AOs in the field**
  - (i) Following the rollout of the MM, FI and TV modules to the Sectors and Field Offices, BFM/FAS/AP processes requests for payments by bank transfer submitted by HQ and Field Offices (for payments in USD). All requests for payments through UNDP are also dealt with by BFM/FAS/AP who is responsible for sending financial authorization to UNDP and for also following up on payments requested by Headquarters to Field Offices. Consequently, the following roles performed by BFM/FAS/AP will only apply to those cases.
  - (ii) BFM/FAS/AP when acting as the party responsible for payment will perform the necessary controls and checks for each payment request to ensure that:
    - a. All payments posted in FABS have been duly validated by staff members who have been authorized to do so by the Chief Financial Officer.
    - b. The elements of the payment (vendor, accounting and budgetary elements) are the same as in the funds commitment document.
    - c. The calculation of the invoice (including the calculation of VAT for invoices from companies in the host country) is correct.
    - d. The banking rules and policies have been followed in the payment instructions, in other words, all the necessary bank data (SWIFT code, structure of the bank account, etc.) have been correctly shown.
    - e. BFM/FAS/AP, if it is deemed necessary, may request a copy of the supporting documents - which in principle, are kept in the Sectors/Bureaux (see [AM Item 9.5](#)) - for all payments to be made by bank transfer via Headquarters or via UNDP.
    - f. If BFM/FAS/AP conclude that payment should not be made for any reason, then the Sector/Bureau concerned shall be informed. In the event that there is a difference of opinion between BFM/FAS/AP and a Sector/Bureau, BFM/FAS/AP shall direct the matter to senior management for a final decision.
    - g. In the event that a payment is returned to UNESCO by the paying bank, it is duly entered in FABS, and the Sector/Bureau that posted the payment is notified to take the necessary action.
    - h. Contribute to vendor data maintenance. Follow up of all items on suppliers with the AOs in the relevant Sector/Bureau for unpaid invoices, avoirs, pending reimbursement of claims for staff members (staff mission travel). Correspond with vendors and respond to inquiries excluding staff salaries, MBF and advances, staff entitlements..

- (iii) BFM/FAS/AP manages the payments such as electronic bank transfers, cheques, traveller cheques, payments claims, credit of return of funds and all relevant postings related to payments. In addition, BFM/FAS/AP monitors the clearing of vendor accounts and follows up on open commitments. The unit assists requestors, certifying officers and approvers on the payment process. Also monitors the accounts to ensure payments are processed on a timely manner reconciles payments including reviewing of invoices and request of bank checks.
  - (iv) The unit also manages the VAT with French authorities, and monitors the reconciliation accounts (e.g. good received not invoiced, travel agency clearing accounts) and follow up with Administrative Officers in case of discrepancies identified.
- (g) **Role of BFM/TRS at Headquarters**
- BFM/TRS ensures that:
- (i) Any payment proposals have been duly validated by staff members who have been authorized to do so by the Chief Financial Officer.
  - (ii) The relevant UNESCO bank accounts have a sufficient balance to cover the payments.
  - (iii) All payment instructions are duly sent to the banks concerned for payment.

## 5. Procedures and Processes

### 5.1 Procedures for committing funds

- (a) The process required for the commitment of funds will depend on the FABS modules which are available to the Sectors, Bureaux and Field Offices concerned. For those offices which have access to the MM, FI, and TV modules, the two procedures detailed below in paragraphs 5.1 (b) (i), and 5.1 (b) (ii), will be possible. However, for those offices which do not have access to all of the modules mentioned above, then the procedure detailed in paragraph 5.1 (ii) (b), concerning a fund reservation, can be executed using the FM module.
- (b) Further to the point immediately above, funds can be committed via:
  - (i) Entry in DUO tool
    - a. The Commitment of funds can be established by a Purchase Order (PO) which is raised by the Administrative Officer using the Contract Management tool after the Purchase Requisition (PR) has been created and validated by the Requestor and the Supervisor, respectively. The creation of a purchase order (PO) based on a purchase requisition (PR), using the Contract Management tool, is applicable in the following cases:
      - i. Creation of a contract using the various electronic contract forms (services, purchase of goods, works, consultants, financing activities, partnership implementation agreements, and non-standard contracts);
      - ii. Other activities such as orders for supplies and materials;
      - iii. Commitments for utilities.
      - iv. Creation of a mission order for travel on mission by staff members (see [AM Chapter 15](#)).
  - (ii) Entry in SAP: Fund Reservations
    - a. Where the office concerned does not have access to the MM module, a fund reservation can be created in FABS by using the transaction code FMX1. This can be done for other types of activities which include arranging a meeting, or the travel on mission of an individual who is not a staff member. For all funds reservations, it is imperative to state the date of the activity (mission, meeting, etc.) in the title of the FABS document.

- b. For minor items of expenses (below USD 2,500) and where it is impossible to estimate in advance the amount or even the beneficiary of the service (reimbursement of expenses such as hospitality costs, repairs to accidental damage to vehicles, etc.), the certifying officer may post the related invoice against a fund reservation by using FABS transaction code FB60. Such expenses are limited to one funds reservation (FR) per activity and per Sector per year. No one Sector may, for instance, have more than one funds reservation for hospitality expenses in any given year.
- c. SAP automatically rejects:
  - (i) All commitments of funds and/or drawings that exceed the credit allocated.
  - (ii) All payments for which insufficient funds have been reserved. Payments are, however, allowed to exceed the commitment of funds amount by two per cent or by maximum of USD 2,500 without an adjustment being required – provided this is indicated in SAP -, if the available allocations are sufficient, to offset fluctuations in the exchange rate and underestimations of cost.
- d. Commitments of funds are automatically reduced by the amount of the payments made.

## 5.2 Operating expenses & utilities

Operating expenses at Headquarters and in Field Offices, such as rent, maintenance and utilities charges (water, gas and electricity), communications, mail, operating costs of official vehicles, etc. must be reserved, on an annual basis, at the start of each year, based on a realistic estimate of expenses for which supporting documents will be required at the end of the year. Entries in the Contract Management tool are made via a specific purchase order (PO), the Utilities PO, which allows these expenses to be processed through the direct input of the amount of the invoice.

Utilities which generally include day-to-day operational expenditure items such as water, gas and electricity, are directly managed by the Administrative Officer using the Commitment for Utilities which is available in the DUO tool. The use of this Commitment for Utilities should be restricted to operational expenditures (similar to those previously mentioned) for which the annual amount to be consumed cannot be accurately and precisely determined. Consequently, the AO will estimate the total annual consumption and then raise a utility Purchase Order for this estimate in the Contract Management tool. When an invoice is received from the contractor for the delivery of utilities, the AO will then debit the PO using the MIRO transaction in FABS. The AO will also be responsible for adjusting the initially estimated PO for cases where the actual amount consumed is greater or less than the estimate.

For those Field Offices which do not have access to the MM, FI, TV modules of FABS, a fund reservation must be created using the transaction FMX1. In all cases where this is feasible, an agreement must be entered into with the service provider so that the invoice may be received as quickly as possible.

## 5.3 Currency

- (a) Commitments of funds are raised in the currency of the legal obligation, but converted by FABS into United States dollars, the Organization's currency of account.
- (b) As contracts are drawn up in the currency in which they are to be paid, the rate used to establish the commitment is:
  - (i) Under the regular programme (including the Participation Programme): the rate fixed by the General Conference for the euro and the variable rate in force at UNESCO when a commitment is made in other currencies;
  - (ii) Under other funds, the variable rate in force at UNESCO when the commitment is established.
- (c) The code of the currency of the contractual obligation must be clearly indicated on



the commitment document.

#### 5.4 Directives for the application of time criteria for the validity of commitments under the regular programme

- (a) By definition, an outstanding commitment subsists only where it corresponds to a valid commitment entered in the Organization's accounts (FABS) before the close of the financial period.
- (b) The general rule determining whether any outstanding balance on commitment is kept in existence is that the delivery of goods or supply of services must be completed before the end of the financial period.
- (c) There are some exceptions to this general rule (refer to [AM Appendix 3.8A](#) for the detailed table), the application of which must be duly justified by the Administrative Officer of the Sector or the Field Office and be subject to BFM approval.

(i) **EXCEPTION 1**

- a. The delivery of goods or supply of services related to staff mission or meeting and conferences has begun but was not completed during the financial period, and there are no budget appropriations made in the following financial period for the goods or services in question. This exception does not apply to services provided on a personal basis under employment contracts such as consulting or supernumerary contracts.
- b. Among the most common cases where this exception applies, the following examples may be given:
  - i. Travel: where a mission starts before 31 December, the date to be taken into account being the actual date of departure on mission; and
  - ii. Meetings or conferences: where the dates of the meeting or conference straddle the end of one financial period and the start of the next, such as bridging December and January; to determine the start date of the meeting or conference, this must begin before the end of the financial period.

(ii) **EXCEPTION 2**

The delivery of contractual services has been completed before the end of the financial period, however acceptance of the delivery might take place within a maximum of three months after the end of the financial period. The following three criteria must be satisfied:

- a. There is a contract, or other form of mutual written commitment between UNESCO and an external party, which was signed by both parties before the end of the financial period; and
- b. The goods and services represent a non-recurring cost that can reasonably be considered as chargeable to the current financial period, in other words as having been factored into the work plans approved for that financial period; and
- c. The acceptance of delivery on the contractual services could not take place during the current financial period.

(iii) **EXCEPTION 3**

A specific commitment arising out of a decision by a governing body where delivery of the goods or supply of the services may or may not have begun.

(iv) **EXCEPTION 4**

Outstanding balances on commitments relating to contracts for co-publication or licensing agreements, contracts for printing and binding, participation programme, grants or fellowships for study and research, UNESCO Chairs and the university twinning programme (UNITWIN).

(v) Year-end procedures

At the end of each year, the persons responsible for activities draw up a written list of commitments (corresponding, for example, to a contract signed

by both parties) which must be kept in place, in close coordination with the certifying officer concerned, and forwarded to BFM/FAS/AP. The certifying officer must ensure that there is documentary support for maintaining a commitment, and, in this connection, BFM/FAS/AP carries out spot-check verifications. During the last six months of the biennium, special attention is given to commitments relating to activities:

- a. That are due to be completed by the end of the financial period but might be delayed or postponed, in whole or in part, beyond the end of the financial period;
- b. The completion of which in the following financial period has been authorized by BFM/FAS/AP but the start or state of progress of which in the current financial period has been or might be delayed or postponed beyond the end of that financial period.

### 5.5 Disposal of amounts unspent

- (a) Under the regular programme (including the Participation Programme), if the termination takes place:
  - (i) During the financial period in which the commitment is made, the budget code against which the commitment was charged is credited by the certifying officer with any savings on liquidation;
  - (ii) During the year following the end of a financial period, the budget code to which the commitment was charged may no longer be credited with any savings on liquidation. At the end of that year, the savings on liquidation and the unliquidated balance of commitments are credited to the Member States surplus/deficit account of the General Fund pursuant to [Article 7.1 of the Financial Regulations](#).
- (b) For other programmes, see [AM Chapter 5](#).

### 5.6 Commitments of funds drawn up by one servicing unit at the request of another unit

#### (a) Centralization of an activity in one Sector

At Headquarters, certain activities are the responsibility of a single Sector. A servicing unit may therefore be required to establish a commitment at the request of another unit. The procedure to be followed is set out below, depending on the case.

- (i) All orders for supplies, furniture or other purchases may be submitted to the Operations Section(MSS/OPS). In this case, the request is sent to MSS/OPS through the certifying officer of the unit from which it originates, who will ensure that:
  - a. It is consistent with the approved work plans, that funds are available, and that the accounting and budgetary entries in SAP are correct,
  - b. Once the request is received, MSS/OPS examines it to ensure the procedures have been complied with and all necessary prior approvals and clearances have been obtained. MSS/OPS then draws up a PO in SAP based on the request (PR).
- (ii) All production contracts must be drawn up by MSS/CLD/D, all translation contracts must be drawn up by MSS/CLD/T and all contracts for interpretation must be drawn up by MSS/CLD/C. The costs of using conference rooms are dealt with by MSS/CLD/C on request by another unit. In all cases, the unit from which the request originates authorizes the use of its budgets for the amounts appropriated, either manually or electronically. MSS/CLD verifies that the request bears the signature of the certifying officer of the originating unit, manually or electronically, and then draws up the commitment document based on that request. The certifying officer of MSS/CLD examines the authorization to ensure compliance with the



provisions of [paragraph 4.1 \(b\)](#), ensures that all necessary prior clearances and approvals (by the Contracts Committee, for instance) have been obtained, and then draws up a commitment document in SAP. Then, MSS/CLD sends a copy of the legal obligation concerned (signed contract or approved PO) to the certifying officer of the originating unit.

- (iii) All publication and co-publication contracts and all production contracts for paying publications must be drawn up by ERI/DPI/PBM. In all cases, the unit from which the request originates authorizes the use of its budgets for the amounts appropriated, manually or electronically. ERI/DPI verifies that the request bears the signature of the certifying officer of the originating unit, manually or electronically, and then draws up the commitment document based on that request. The certifying officer of ERI/DPI examines the authorization to ensure compliance with the provisions of [paragraph 4.1 \(b\)](#), ensures that all necessary prior clearances and approvals (by the Contracts Committee, for instance) have been obtained, and then draws up a commitment document in SAP. Then, ERI/DPI sends a copy of the legal obligation concerned (signed contract or approved PO) to the certifying officer of the originating unit.

(b) Decentralization

Decentralization is the process by which the funds of one unit, A, are made available to another unit, B, (including by Headquarters to a Field Office, or by one Field Office to another) in order to implement a specified activity. The request is sent to the servicing unit (B) through the certifying officer of the unit from which it originates (A), who ensures that:

- (i) It is consistent with the approved work plans, and that funds are available, and that the accounting and budgetary entries in SAP are correct;
- (ii) All the required clearances have been obtained, then certifies the document manually (in the form of a memorandum or email) and sends it to the servicing unit for action.

Upon receipt of the memorandum, the servicing unit (B) draws up the commitment document in the SharePoint Contract Management tool and then sends a copy of the legal obligation concerned (signed contract or approved PO) to the certifying officer of the originating unit from which it originated (A).

## 5.7 Procedures for payments

- (a) These vary depending on the nature of the operation, and instructions are to be found in the various Items in the Administrative Manual describing the various operations. The currency of payment is the one stated in the contract or PO.
- (b) Payments in advance
  - (i) Article 6 of the Financial Rules ([AM Appendix 3.3A](#)) stipulates, where advance payments are concerned, that, "Except where otherwise provided in these Rules payment shall be made only for services rendered or goods delivered".
  - (ii) Although payments are made only when the work has been performed or the goods delivered, the ADG/Director or Chief (or person with delegated authority) may nonetheless approve advance payments where justified by particular circumstances, and in accordance with the rules applicable depending on the types of commitment. This decision must be documented and precautionary measures (such as the setting up of a provision for reimbursement in case delivery does not take place, or other actions such as bank guarantees) must be taken to reduce the risk incurred, in order to safeguard the interests of the Organization. These guarantees must be clearly stated in the legal obligation.
  - (iii) An advance payment must correspond to a due date under the legal obligation, and may therefore be authorized only after acceptance of an activity, for example, or an activity report. Thus, where a given activity is

broken down into several distinct phases, the advance payment must be made at the start of each phase and not all at once for the whole contract.

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 [Form AM 3-3](#): Designation of Approving Officers at Headquarters and at Established Offices away from Headquarters
- 7.2 [Form AM 3-4](#): Designation of Certifying Officers at Headquarters and at Established Offices away from Headquarters
- 7.3 [Form AM 3-7](#): General Payment Request (if FABS is used, the request is printed automatically)
- 7.4 [Form AM 7-1](#): Contract for Small Works
- 7.5 [Form AM 7-2](#): Contract for Goods and Related Services
- 7.6 [Form AM 7-3](#): Purchase Order
- 7.7 [Form AM 7-4](#): Contract for Services
- 7.8 [Form AM 7-5](#): Contract for Services (Video and Film)
- 7.9 [Form AM 7-6](#) : Contract for Services (Author)
- 7.10 [Form AM 7-7](#): Contract for Services (Photographs)
- 7.11 [Form AM 7-8](#): Financing Activities Contract
- 7.12 [Form AM 7-10](#): Implementation Partnership Agreement
- 7.13 [Form AM 7-16](#): Intergovernmental Body Allocation Contract
- 7.14 [Form HR 13-2](#): Contract for Individual Consultants
- 7.15 [DMS Application](#): Request for work to CLD/D and CLD/T

## 8. Additional Help

BFM/FAS/AP maintains a hotline for backstopping and support services to Administrative Units: [bfm.ap@unesco.org](mailto:bfm.ap@unesco.org). A list of Frequently Asked Questions which covers a range operational and financial procedures is also maintained on the Intranet: [FAQs](#)

### 3.8A Directives for the application of time criteria for the validity of commitments under the regular programme

For any information or suggestions, please contact the Bureau of Financial Management, Accounts Payable unit (BFM/FAS/AP), which is responsible for this Appendix. This Appendix applies to Headquarters and Field Offices. (Original: English)

#### 1. Overview

- (a) By definition, an outstanding commitment subsists only where it corresponds to a valid commitment entered in the Organization's accounts (FABS) before the close of the financial period.
- (b) The general rule determining whether any outstanding balance on commitment is kept in existence is that the delivery of goods or supply of services must be completed before the end of the financial period.
- (c) There are some exceptions to this general rule depending on the nature of the commitment (see table below), and the application of which must be duly justified by the Administrative Officer of the Sector or the Field Office and be subject to BFM approval.

<u>Nature of commitment</u>	<u>Criteria for validity</u>	<u>Principal text concerned in the Manual</u>
<b>1. CONTRACTUAL SERVICES</b>		
(a) All contractual services except for those covered by paragraphs b and c below and <a href="#">paragraphs 6, 7, 8, 9, 10 and 11</a> below.	The works or services described in the contract must be completed before the end of the financial period. However, acceptance of delivery may take place within a maximum of three months after the end of the financial period.	<a href="#">AM Chapter 7</a>
(b) Contracts made for the Organization by an outside body (indirect method) for the statutory meeting or conference	The statutory meeting or conference as well as non-statutory meetings/conferences, must start before the end of the financial period. However, acceptance of delivery may take place within a maximum of three months after the end of the financial period.	<a href="#">A M Item 11.5</a>

<u>Nature of commitment</u>	<u>Criteria for validity</u>	<u>Principal text concerned in the Manual</u>
(c) Contracts for printing and binding with outside firms.	The final version of the completed manuscript must be delivered to the contractor (for copy preparation, typesetting, illustration and printing, as the case may be) before the end of the financial period and the work must be completed within 10 months following the end of the financial period.	<a href="#">A M Item 13.5</a>
(d) Co-publication contracts and licensing agreements.	The final, entirely revised and corrected version of the manuscript must be delivered to ERI/DPI before 1 July of the second year of the biennial period. The work must be published within 10 months following the end of the financial period.	
<b>2. CONFERENCES AND MEETINGS ORGANIZED BY UNESCO ALONE OR JOINTLY WITH ANOTHER BODY</b>		
Travel of the main participants and interpreters, translators, secretaries and other technical assistance, temporary or supernumerary; all other related expenses (but see <a href="#">paragraph 12</a> below for staff travel).	For statutory meeting or conference as well as non-statutory meetings/conferences, the actual event must start before the end of the financial period.	<a href="#">A M Item 11.5</a>
<b>3. FELLOWSHIPS FOR STUDY TRAVEL AND RESEARCH GRANTS</b>	The fellowship or grant for study travel or research work must be granted and accepted, the beneficiary named and the course of studies commenced before the end of the financial period. Studies	<a href="#">A M Items 14.1 and 14.2</a>

	must be completed 10 months following the end of the financial period.	
<b>4. UNESCO AND UNITWIN CHAIRS</b>	Works described in the contract must begin before the end of the financial period and to be completed within a maximum of ten months after the end of the financial period.	<a href="#">AM Item 4.5</a>
<b>5. GRANTS TO PARTICIPANTS IN SEMINARS AND OTHER FORMS OF GROUP TRAINING</b>	The preparatory work for the seminar or group training must be completed before the end of the financial period.	<a href="#">AM Item 14.1</a>
<b>6. FINANCING ACTIVITY CONTRACTS</b>	The activity to which the contract relates must be completed by the end of the financial period. However, acceptance of delivery may take place within a maximum of three months after the end of the financial period.	<a href="#">AM Item 7.3</a>
<b>7. CONTRACTS WITH IMPLEMENTING PARTNERS</b>	The activity to which the contract relates must be completed by the end of the financial period. However, acceptance of delivery may take place within a maximum of three months after the end of the financial period.	<a href="#">AM Item 7.5</a>

<b>8. INTERGOVERNMENTAL BODY ALLOCATION CONTRACTS</b>	The activity to which the contract relates must be completed by the end of the financial period. However, acceptance of delivery may take place within a maximum of three months after the end of the financial period.	<a href="#">AM Item 7.6</a>
<b>9. SUPPLIES AND EQUIPMENT</b>  (Contract for Goods, Purchase Orders and Commodities Orders)	A PO or equivalent document must be sent to the supplier before the end of the financial period and the articles must be delivered by the end of the financial period.	<a href="#">AM Item 10.1</a>
<b>10. GENERAL OPERATING EXPENSES</b>		
Rental and maintenance of premises, furniture, equipment and vehicles; utilities charges; communications; freight; hospitality; insurance.	Services to be provided, hospitality to be offered, utilities charges and insurance premiums falling due by the end of the financial period.	<a href="#">AM Item 3.8</a>
<b>11. CONSULTANTS</b>	Services described in the contract must be completed by the end of the financial period.	<a href="#">HR Manual Item 13.11</a>
<b>12. STAFF TRAVEL ON MISSION * <u>1</u></b>	Start of travel (departure date) must be before the end of the financial period.	<a href="#">AM Item 15.2</a>
<b>13. PARTICIPATION PROGRAMME</b>		
(a) Financial contributions	Works described must begin before the end of the financial period and to be completed within a maximum of four months after the end of the financial period.	<a href="#">AM Item 4.6</a>
(b) Services, publishing and consultancy contract; organization of conferences, meetings, etc.;	See the relevant headings above.	

fellowships; purchase of equipment; travel; etc.		
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\* Except for staff travel to conferences and meeting organized by UNESCO itself or jointly with another body.

1 The cost of travel entitlements under the Staff Rules, including cost of the transportation of personal effects and the removal of household goods, shall be chargeable to the budget of the financial period during which payment is made.

## 2. Additional Help

BFM/FAS/AP maintains a hotline for backstopping and support services to Administrative Units: [bfm.ap@unesco.org](mailto:bfm.ap@unesco.org) . A list of Frequently Asked Questions which covers a range operational and financial procedures is also maintained on the Intranet: [FAQs](#).



## 3.9 Financial Accounts

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Reporting and Accounts Section (BFM/FRA), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this Item is to present the general structure and organisation of UNESCO's financial accounts, and to identify the controls and responsibilities concerning their maintenance and preparation.
- 1.2 The financial accounts of UNESCO are generated from the accounting records, and are used to establish the Organization's Financial Statements, which include financial position and performance. The Financial Statements for each financial period are submitted to the External Auditor for certification.
- 1.3 The accounting records are managed under the integrated Finance and Budget System ([FABS](#)), and are established and maintained by the Chief Financial Officer. The structure of the accounting records is defined by the chart of accounts, which is established and maintained by BFM/FRA.

### 2. Definitions

- 2.1 **The financial accounts** are represented by the accounting records that register all financial transactions. The purpose of these records is to enable anyone to appraise the Organization's current financial position and performance with reasonable accuracy. UNESCO presents its financial accounts in the Financial Statements for each financial period.
- 2.2 **Financial Statements** are prepared for each financial period, and are submitted to the External Auditor for certification. Financial Statements include the following information:
  - (a) A statement of financial position;
  - (b) A statement of financial performance;
  - (c) A statement of changes in net assets/equity;
  - (d) A cash flow statement;
  - (e) A comparison of budget and actual amounts either as a separate additional financial statement or as a budget column in the financial statement; and
  - (f) Notes, comprising a summary of significant accounting policies and other explanatory notes.
- 2.3 **The chart of accounts** is the numerical listing of all identified account lines used by the Organization to record transactions. It is used by all UNESCO structures, for every operation independently of the funding sources (business areas or segments).
- 2.4 Transactions are recorded and can be sub-divided based on the four main **business areas or segments** as follows:
  - (a) General Fund (GEF) includes both the General and Working Capital Funds set up in accordance with [Financial Regulations 6.1 and 6.2](#). This segment has been established for the purpose of accounting for the expenditure of the Regular Programme appropriation voted by the General Conference of UNESCO for a given financial period.
  - (b) Other Proprietary Funds (OPF) include revenue-generating activities, programme

support costs for special accounts and trust funds, the Staff Compensation Fund, the Terminal Payments Fund, and Headquarters-related special accounts. This segment carries out the programmes, or groups other authorized expenditure, of UNESCO. The residual right of ownership of all of the funds in this segment is ultimately vested in Member States. The funds have been established in accordance with [Financial Regulation 6.5](#) and normally have individual special financial regulations.

- (c) **Programme Fiduciary Funds (PFF)** includes institutes, special accounts and trust funds set up in accordance with [Financial Regulation 6.5](#). This segment carries out extra budgetary programme activities in accordance with the respective agreements signed between UNESCO and donors or other legal authority. The resources of each fund in this segment can only be used for the purposes for which the respective fund has been established.
- (d) **Staff Fiduciary Funds (SFF)** is the segment that has been established for the benefit of UNESCO's staff members, namely through the Medical Benefits Fund, the UNESCO Commissary Fund (UCF), the UNESCO Restaurant Service (URS) and the UNESCO Day Nursery and Children's Club (UNC), with the residual right of ownership totally or partially vested in staff or retired staff members. The resources of each fund in this segment can only be used for the purposes for which the respective fund has been established.

2.5 **Account lines** within the chart of accounts include the following items:

- (a) Cash and cash equivalents: bank accounts (they are maintained in local currency and in USD and are reconciled by BFM/TRS with statements received from the Banks);
- (b) Investments;
- (c) Inventories;
- (d) Accounts receivable (from non-exchange and exchange transactions);
- (e) Advance payments;
- (f) Other current assets;
- (g) Property, plant and equipment;
- (h) Work-in-progress;
- (i) Intangible assets;
- (j) Other non-current assets;
- (k) Accounts payable;
- (l) Employee benefits;
- (m) Transfers payable;
- (n) Conditions on voluntary contributions;
- (o) Advance receipts;
- (p) Borrowings;
- (q) Other current liabilities;
- (r) Other non-current liabilities;
- (s) Net assets/equity accounts;
- (t) Revenue accounts: assessed contributions, voluntary contributions, other revenue producing activities, other/miscellaneous revenue, finance revenue;
- (u) Expense accounts.

### 3. Policies

3.1 The official accounting records of UNESCO are defined in [Financial Regulation 11](#) and are established and maintained in accordance with the provisions of Financial Rule 7

(see [AM Appendix 3.3A](#)).

- 3.2 The Financial Statements for each financial period are submitted to the External Auditor for certification.

#### 4. Roles, Authorities and Accountabilities

##### 4.1 Bureau of the Financial Management

- (a) The Chief Financial Officer is responsible for establishing and maintaining the accounting records of UNESCO which are managed under the integrated Finance and Budget System (FABS).
- (b) Access rights for consultation to finance and budget information available online is approved by the Financial Officer to the users of FABS based on pre-determined criteria.
- (c) BFM is responsible for establishing and maintaining records concerning allotments as laid down in Financial Rule 2.7 (see [AM Appendix 3.3A](#)).
- (d) The chart of accounts of the Organization is established, maintained, revised and updated by BFM/FRA.
- (e) The list of official bank accounts of the Organization is established and maintained by the Treasury Section (BFM/TRS). The Chief Financial Officer is the sole person authorized by the Director-General to open, operate and close bank accounts in the name of the Organization.

- 4.2 **Accounts at UNESCO Offices away from Headquarters.** These accounts are established and maintained under the responsibility of the Director of each office in strict accordance with instructions provided by BFM, unless otherwise specifically instructed under the FABS roll-out time schedule.

#### 5. Procedures and Processes

- 5.1 The transactions recorded in the accounting records of the Organization are processed online from direct inputs as follows:
- (a) Goods and services delivered not invoiced;
  - (b) Vendor's invoice;
  - (c) Customer invoice;
  - (d) Payments;
  - (e) Receipt of funds;
  - (f) Journal vouchers for all off-line transactions (imprests, IOVs, general ledger adjustments).

#### 6. Guidelines

Not applicable

#### 7. Forms

- 7.1 See SAP Forms, including:

- (a) [Form AM 3-11](#) – Request for GL Account Creation / Modification
- (b) [Forms AM 3-14](#), [AM 3-15](#), [AM 3-16](#), [AM 3-17](#), [AM 3-18](#), [AM 9-10](#), [AM 9-11](#), [AM 9-12](#) – concerning FABS access rights

#### 8. Additional Help

8.1 [The Bureau of Financial Management website](#) – Reporting & Accounts, IPSAS Reform

## 3.10 Hospitality and Courtesy Expenses

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The present Item defines hospitality and courtesy expenses, and describes under which circumstances these expenses may be incurred.

### 2. Definitions

- 2.1 For the purpose of the present Item, hospitality is defined as expenses incurred for the provision of meals, receptions and beverages and provided/extended to guests in the interests of UNESCO. Hospitality is distinct from the Representation Allowance provided to certain senior staff members that is covered in [HR Manual Item 4.5](#), paragraphs 240 to 241 and 243 to 244 and from courtesy expenses (see [Paragraph 2.2](#) below)
- 2.2 Expenses may also be incurred for the provision of food and beverages during other activities such as internal meetings and working lunches. This category of expenses is referred to as courtesy expenses, to distinguish it from hospitality as defined as in [Paragraph 2.1](#) above.

### 3. Policies

- 3.1 **Authorized use of hospitality funds.** Funds earmarked for hospitality in the approved work plans may be used for extending hospitality to:
  - (a) Individuals, outside the home;
  - (b) Groups of 10 or more people, inside or outside the home;
  - (c) Cases where reciprocity is deemed necessary.
- 3.2 **Limitations in the use of hospitality funds.** The use of hospitality funds is subject to the following limitations:
  - (a) Staff participation. The cost of staff participation must be kept to a minimum. In general, hospitality costs are not met if UNESCO staff or supernumeraries outnumber outside guests. The latter are persons external to UNESCO. For the purposes of these rules, UNESCO officials who are not assigned to the same duty station as the host will be considered "outside guests". Exceptionally, however, where it is considered to be in the interests of the Organization, reimbursement will be made when there is a greater number of UNESCO staff or supernumeraries. In these cases, a memorandum signed by the ADG or Office Director explaining the exceptional circumstances should be attached to the supporting payment claim documentation. Catering related expenditure of training/staff development programmes are exempted from this procedure;
  - (b) Family members. Family of a member of staff are not considered as either guests or hosts. Accordingly, the costs of participation of a host's family are not borne by UNESCO and should not be met from hospitality funds.
- 3.3 **Authorized use of courtesy funds.** Funds earmarked for courtesy costs in the approved work plans may be used for extending courtesy to:
  - (a) Participants at a meeting (see [AM Appendix 11.5A](#)), staff or supernumeraries at

internal meetings;

- (b) Groups of persons, external and or staff members or supernumeraries attending a working lunch.

**3.4 Limitations in the use of courtesy funds.** Use of courtesy funds is subject to the following limitations:

- (a) Staff participation. Such costs are normally incurred where an event includes staff or supernumeraries and outside guests. There may however, be occasions when it is appropriate for the Organization to incur such costs at events which principally include staff members or supernumeraries. In such cases, justification must be provided with the claim in the form of a memorandum signed by the ADG or Director of Bureau/Office explaining the circumstances;
- (b) Family members. Family of a member of staff are not considered as either guests or hosts. Accordingly, the costs of participation of a host's family are not borne by UNESCO and should not be met from courtesy funds;
- (c) Cost limit. The total cost of the courtesy for an event must not exceed US\$250.

#### **4. Roles, Authorities and Accountabilities**

- 4.1 **ADGs and Directors or Heads of Bureaux/Offices.** Hospitality/courtesy expenses may only be incurred with the prior authorization of an ADG or Director of Bureau/Office (or his/her designated official) who shall satisfy himself/herself that the planned expenditure is in the interest of UNESCO. ADGs and Directors or Heads of Bureaux/Offices are responsible for ensuring that cost is kept within reasonable limits and that the cost of staff participation is kept to a minimum.
- 4.2 **Certifying Officers** should ensure that amounts committed to cover hospitality/courtesy expenditure do not exceed the funds approved for this purpose in the relevant work plans. The amounts and use of hospitality/courtesy funds must be carefully and systematically monitored so that the responsible ADG or Director of Bureau/Office may know at any time the balance available under each budget code for the remainder of the financial period. To this end, a budgetary control record must be maintained for each executing unit. When processing hospitality/courtesy expense claims, certifying officers must check that all expenditures incurred are documented, and that the principles and conditions laid down in this Item are strictly adhered to.

#### **5. Procedures and Processes**

- 5.1 **Approved hospitality/courtesy expense budgets.** Executing units are responsible for operating within the limits of their allocation for hospitality/courtesy expenses. Under normal circumstances, savings under another item of expenditure may not offset overspending on hospitality/courtesy expenses unless the responsible ADG or Director of Bureau/Office has granted prior authorization. In this case, a work plan amendment should be prepared giving full justification and, if the proposed adjustment affects the allotment issued by BFM/BMR, the budget code from which the excess will be met. All such work plan amendments require the prior approval of the responsible ADG or Director of Bureau/Office and must be sent to BFM/BMR for information and, if need be, action.
- 5.2 **Monitoring of hospitality and courtesy expenses**
  - (a) Identifying hospitality/courtesy expenses. It is essential for monitoring purposes but also for the preparation of expenditure forecasts to ensure that hospitality/courtesy expenditure is attributed to the correct General Ledger code. Hospitality during travel on mission is included in the Official Travel Order and is charged to the appropriate General Ledger (GL) for hospitality.
  - (b) Advance commitment of funds is required at the beginning of each year of the biennium to cover the entire hospitality/courtesy expenditure foreseen by each

Sector/Bureau/Office in its approved work plan. The amount committed should not exceed the funds earmarked for this purpose in the work plans.

### 5.3 Reimbursement and Payment Procedures

- (a) Hospitality Expense Claim Form ([Form AM 3-8](#)). All claims for reimbursement or payment of hospitality/courtesy expenses are submitted on [Form AM 3-8](#), except for hospitality during travel on mission (see [Paragraph 5.2 \(a\)](#) above) when the claim is included on the Travel Record. Irrespective of the form on which the claim is submitted, supporting receipts or bills and other written substantiation of the hospitality/courtesy expenditure incurred, including the list of guests with their position and affiliation must be attached. Where this is not possible, reasons should be stated on the form. Claims for items not representing hospitality or courtesy expenses will be disallowed by BFM.
- (i) For authorized hospitality/courtesy offered in the UNESCO restaurant at Headquarters, a staff member should pay the bill him/herself and claim reimbursement unless alternative arrangements have been made and agreed upon with the UNESCO Restaurant Services (URS) in advance;
  - (ii) At Headquarters, [Form AM 3-8](#) is countersigned by the AO;
  - (iii) Away from Headquarters, the original is given to the Director or Head of the field unit for approval.

### 5.4 Hospitality extended by the Executive Board or the General Conference

Hospitality extended by the Executive Board or the General Conference is arranged on instructions from appropriate officers of those bodies by SCX and SCG in accordance with the foregoing conditions and procedures.

## 6. Guidelines

Not applicable

## 7. Forms

7.1 [Form AM 3-8](#): Hospitality Expense Claim

## 8. Additional Help

Not applicable



## 3.11 Writing off of Losses

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Reporting and Accounts Section (BFM/FRA), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The writing off of assets can be authorized by the Director-General or another delegated authority, subject to certain procedures and provided that a statement of written off amounts is submitted to the External Auditor with the Financial Statements.

### 2. Definitions

- 2.1 **Write-off:** The charging of an asset amount to expense or loss, in order to reduce the value of that asset.

### 3. Policies

- 3.1 The writing off of losses of cash, stores and other assets may be authorized by the Director-General, after a full investigation, provided that a statement of all amounts written off is submitted to the External Auditor with the Financial Statements (see [Financial Regulation 10.4 in the Basic Texts](#)). No amounts may be written off unless authority has been granted in accordance with the provisions of this Item.

### 4. Roles, Authorities and Accountabilities

- 4.1 Responsibility for authorizing the write off of losses is delegated, subject to the observance of the related Administrative Manual provisions, as follows:
  - (a) To the Deputy Director-General for amounts of more than USD 10,000 (or the equivalent in other currencies);
  - (b) To the Chief Financial Officer, for amounts of USD 10,000 or less (or the equivalent in other currencies) in respect of loss of cash and other assets except those specified in [Paragraph 4.1 \(c\)](#) below;
  - (c) To the Director of the Division of Public Information (ERI/DPI), for amounts of USD 3,000 or less (or the equivalent in other currencies) in respect of losses arising from the non-payment of sums owed on sales of publications (except for UNESCO periodicals and the UNESCO courier).
- 4.2 This authority may not be delegated by the Directors concerned but, in their absence, it may be exercised by Acting Directors.

### 5. Procedures and Processes

#### 5.1 Authorities

- (a) The following procedures govern requests and authorizations in respect of the writing off of losses of cash and other assets, except for losses of supplies, equipment or other property of the Organization (see [Paragraph 5.1 \(b\)](#) below):
  - (i) Losses under the UNESCO Restaurant Services Fund (URS): see

[AM Item 12.7.](#)

- (ii) Other losses of cash and assets. In each case, a full explanation of attempts to recover the amount concerned and of the reasons for the proposed writing off is prepared by the appropriate Section Chief in the Bureau of Financial Management and forwarded to the Chief Financial Officer. If the amount is USD 10,000 or less (or the equivalent in other currencies), the Chief Financial Officer takes a decision. If the amount is higher, the Chief Financial Officer forwards the full explanation of the case to the DDG for decision.
- (b) The following procedures govern requests and authorizations in respect of the writing off of amounts relating to the loss of, or damage to, movable and immovable property:
- (i) Of the Organization, as defined in [AM Item 10.1](#);
  - (ii) Acquired under the UNESCO Restaurant Services Fund (URS): see [AM Item 12.7](#).

## 5.2 Central register

A central register of losses of cash, stores and other assets that have been written off is maintained by the Financial Reporting and Accounts Section (BFM/FRA) to facilitate the preparation of Annual Statements on the subject. The competent units or officials throughout the Organization are responsible for reporting to BFM/FRA all amounts requiring to be written off.

## 5.3 Annual Statements of amounts written off

Annual Statements of amounts written off are prepared by BFM on the basis of the central register of amounts written off mentioned above, in accordance with [Financial Regulation 10.4](#) of the Organization, [AM Appendix 12.7B](#) "Financial Regulations of the UNESCO Restaurant Services Fund", paragraph 11 and [AM Appendix 12.6B](#) "Financial Regulations of the UNESCO Commissary Fund", paragraph 11.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 3.12 Ex Gratia Payments

### Primary Author

For any information or suggestions, contact the Bureau of Financial Management, Financial Reporting and Accounts Section (BFM/FRA), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Ex gratia payments made by the Director-General are subject to authorization procedures, and are required to be reported to the General Conference with the financial statements.

### 2. Definitions

- 2.1 An ex gratia payment is money paid when there is no obligation or liability requiring the payment.

### 3. Policies

- 3.1 An ex gratia payment may be made by the Director-General when he/she deems it to be in the interest of the Organization, provided that a statement of all such payments is submitted to the General Conference with the financial statements of the Organization ([Financial Regulation 10.3](#)).

### 4. Roles, Authorities and Accountabilities

- 4.1 The Office of International Standards and Legal Affairs (LA) is responsible for determining, in each case, whether there is any legal constraint to an ex gratia payment or whether such a payment would be likely to create legal difficulties for the Organization and, where appropriate, for fixing the legal terms under which such payment could be made.
- 4.2 The Deputy Director-General is responsible for authorizing an ex gratia payment for an amount of USD 500 or more.
- 4.3 The Director of the Bureau of Human Resource Management (DIR/HRM) is responsible for authorizing an ex gratia payment for an amount of less than USD 500 in the case of a staff member or any other employee of the Organization.
- 4.4 The Chief Financial Officer is responsible for authorizing an ex gratia payment for an amount less than USD 500 in the case of a person not covered by [Paragraph 4.3](#) above.
- 4.5 The Administrative Officer of HRM (HRM/AO) is responsible for establishing the necessary obligation and payment documents.

### 5. Procedures and Processes

#### 5.1 Procedure

HRM refers the case to LA for advice and then consults any other interested units. HRM also consults the Budget Monitoring and Reporting Section (BFM/BMR), for payments chargeable to either extra budgetary funds or Regular Programme Budget. After approval by the responsible official, HRM/AO prepares the necessary obligation and payment documents, and processes them, sending a copy at the same time to the

Financial Reporting and Accounts Section (BFM/FRA).

## 5.2 **Annual Statement**

The annual statement of ex gratia payments called for under [Financial Regulation 10.3](#) is prepared by BFM, on the basis of a central register of such payments that is maintained by BFM/FRA.

## 6. **Guidelines**

Not applicable

## 7. **Forms**

Not applicable

## 8. **Additional Help**

Not applicable

## 3.13 Field Office Financial Management

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Field Operations Support Section (BFM/FOS), which is responsible for this Item. This Item applies to Field Offices. (Original: English).

### 1. Overview

- 1.1 The purpose of this item is to provide guidance in connection with procedures for financial and budgetary management of UNESCO Field offices in accordance to the financial rules see [AM Appendix 3.3A](#).
- 1.2 The UNESCO Field Offices, also referred to as UNESCO's field network, are decentralized organizational units that an integral part of the UNESCO Secretariat and as such serve the same objectives and function as units based at Headquarters.
- 1.3 The below guidelines are applicable to Multisectoral Regional Offices and National Offices in Africa and to Cluster Offices, National Offices and Regional Bureaux in the other regions. These guidelines are not applicable to antenna and project offices which are established under the authority of Multisectoral Regional; Offices in Africa and Cluster Offices. The list of UNESCO Field Offices is provided in [AM Appendix 1.7A](#) and the coverage of Multisectoral Regional Offices and Cluster Offices appears in [AM Appendix 1.7B](#).
- 1.4 The financial management of the Field Offices falls under responsibility of the Bureau of Financial Management.

### 2. Definitions

- 2.1 The **Financial and Budgetary System (FABS)** is used to record financial transactions, maintain accounts and provide data for budgetary and financial reporting. The Field Office access to the information system varies and is limited to the modules available to process transactions which impact reporting and thus defines the procedures followed by each Office. The Field Office has full FABS access to record financial transactions:  
**Full FABS access** is the complete information system including the following modules Material Management (MM), Travel (TV), Funds Management (FM) and Financial Accounting (FI). The commitments of funds are carried out in the relevant modules applicable to the type of expenditure incurred through DUO, Travel Management, Contract Management and STEPS for Service Contracts
- 2.2 The **Approving Officer** has the authority to enter into commitments (see articles 5.5 and 5.7 in [Financial Rules](#)). This role is appointed to the Director/Head of Office as authorized by the Director-General to incur commitments i.e. to commit the Organization legally and financially vis-à-vis third parties by signing contracts. The Director/Head of Office may delegate this authority to other officers in the Field Office to act as approving officers (i.e. validate and sign contracts). In view of the nature of this delegation, only staff members should be designated as approving officers.
- 2.3 The **Certifying Officer** has the authority to examine and approve commitments (articles 5.9 to 5.15 in Financial Rules) as delegated by the Chief Financial Officer. As a general rule, certifying officers are administrative staff. In offices where the administrative unit is not adequately staffed to ensure proper programme support and an adequate level of segregation of duties, BFM should be consulted for advice.
- 2.4 The **Officer in Charge (OIC)** may be designated by the Director/Head of Office as a temporary replacement in his/her absence from the duty station. In the event of the

retirement or permanent absence of a Director/Head of Office the OIC will be appointed by the Director-General pending the recruitment of the Director/Head of Office.

- 2.5 **Property (as outlined in [AM Item 10.1](#) (Paragraph 2.1))** includes land and buildings, motor vehicles, various types of machinery, information technology equipment, office furniture and equipment, heritage assets and etc. for which UNESCO is responsible, whether acquired by purchase, rental, loan, donation or any other means. There are two types of UNESCO property which are non-expendable and expendable. The categories and list of non-expendable property is provided in [AM Item 10.1](#) (Paragraph 2.1(i) (ii))
- Project Assets (as outlined in [AM Item 10.1](#) (Paragraph 2.2))** are equipment, motor vehicles, furniture, materials and supplies acquired through extra-budgetary resources. Such assets are devoted exclusively to the execution of a project in accordance with donor agreement. All controlled project assets with a value of more than \$1,000 or \$300 in the case of Small Attractive Items must be maintained in the Asset Management Module (AMM) of FABS and shall remain the property of UNESCO.
- 2.6 **Insurance coverage** is the amount and extent of risk covered by an insurer.
- 2.7 **Official vehicles** (as outlined in [AM Item 10.5](#)) are provided to UNESCO's established Offices away from Headquarters and to UNESCO field projects funded by the Regular Programme and/or extra budgetary funds, to serve the overall needs of the effective implementation of the Organization's programmes.

### 3. Policies

- 3.1 The Financial Rules (refer to [AM Appendix 3.3A](#)) are established by the Director-General to implement the provisions of the [Financial Regulations](#) and establish the financial procedures and main delegated authorities of the Organization. The Financial Rules ensure effective financial administration, the exercise of economy and safeguard the assets of the Organization. The Financial Rules apply uniformly to all sources of funds and all financial transaction of the Organization unless otherwise stated in the Financial Rules.
- 3.2 Financial responsibility in case of mismanagement of funds, by any staff member who has committed the Organization without respecting fully the Financial rules ([AM Appendix 3.3A](#)) and the related Administrative or HR Manual provisions shall be personally liable and financially responsible for the consequences of such action ([Staff Rule 101.2](#)).
- 3.3 The Cash Management policy for the Organization is applicable to all Field Offices. The main emphasis related to a Field Office is the bank account of the holding entity, the bank reconciliation, petty cash, foreign exchange, the incoming payments and outgoing payments (see [AM Item 3.7](#) including the [Cash Utilization Policy](#)).
- 3.4 The general provisions concerning Travel on missions are dealt with more specifically in [AM Item 15.2](#) and [Item 3.10](#) hospitality and courtesy expenses respectively.
- 3.5 The types of contracts the Organization enters into fall into three main categories: contract with-for-profit organizations are dealt with in [AM Item 7.2](#), contracts with not-for-profit organizations are dealt with in [AM Item 7.3](#) (*Financing Activities Contracts*) and [AM Item 7.5](#) (*Implementation Partner Agreements*), while contracts with individuals are dealt with in [HR Manual Chapter 13](#). For more information on Cooperation with UN Entities at Field level refer to [AM Item 7.9](#) and the use of *Intergovernmental Body Allocation contracts* is dealt with in [AM Item 7.6](#). Contracts for amounts that exceed the amount specified in [AM Item 7.4](#) are subject to the prior approval of the Contracts Committee.
- 3.6 Property and procurement actions are in strict compliance with the provisions of [AM Item 10.2](#) "Procurement of goods, works and services" and of [AM Appendix 10.2A](#) "Procurement Guide".
- 3.7 In accordance with the Standards of Conduct for the International Civil Service, all staff members engaged in procurement and contracting operations shall maintain an uncompromising standard of integrity in all their business relationships both inside and



outside the Organization. They shall never use their authority or office for personal gain and shall seek to uphold and enhance the standing of the Organization ([AM Item 10.2](#)).

- 3.8 The security management structure and security measures applicable at UNESCO offices away from Headquarters are dealt with in the [HR Manual Chapter 17](#).

#### 4. Roles, Authorities and Accountabilities

- 4.1 **“Everyone has responsibility for internal control”** ([AM Item 3.4 paragraph 4.1](#)). Individual accountability in the implementation of the above concept is reinforced through the establishment of Approving Officer registers ([Form AM 3-3](#)) to complement the Certifying Officer registers ([Form AM 3-4](#)). The two financial authorities are detailed in paragraphs below. The registers have been instituted to foster an open and transparent contracting process whose actors assume their duties in strict compliance not only with the Financial rules ([AM Appendix 3.3A](#)) and Financial Regulations of UNESCO, but also the ethical standards set forth in the [“Standards of Conduct for the International Civil Service”](#).

- 4.2 This individual accountability is based on **two sources of financial delegation**:

(a) Authority to enter into commitments

- (i) The Director-General designates in writing those officials authorized to enter into commitments (**Approving Officers**). They may in turn redelegate this authority to Staff Members under their supervision. This re-delegation should be documented using [Form AM 3-3](#). However the ultimate responsibility of the Sector/Office/Bureau rests with the Director in line with the delegation from the Director-General (see Article 5.7 of the Financial Rules [AM Appendix 3.3A](#)). In his or her absence, the Director or Head of Office will appoint the most senior staff member as officer-in charge (OIC).
- (ii) Managers (Chiefs of Sections and Directors) who as Approving Officers are granted signature authority must ensure, before formally committing the Organization to a contractual arrangement, that the commitment and expenditures are incurred in strict conformity with the provisions set forth in the Financial Rules [AM Appendix 3.3A](#) and the relevant provisions under [AM Item 3.8](#).
- (iii) The authority to enter into commitments includes the authority to disengage from an obligation through the cancellation of a contract, Legal Affairs should be consulted if the cancellation may lead to legal disputes.

(b) Authority to certify commitments

- (i) The authority for prior certification of commitments is assigned to the Chief Financial Officer. He/she delegates in turn to **“Certifying Officers”** the authority to examine and approve commitments within the limits approved and in accordance with the criteria of such certification as set out in Items (a) to (i) of Articles 5.11 and 6 of the Financial Rules ([AM Appendix 3.3A](#)).
- (ii) Administrative Officers play the pivotal role of Certifying Officer to ensure that commitments and expenditures are incurred in strict conformity with the Financial Rules ([AM Appendix 3.3A](#)) and as detailed in [AM Item 3.8](#).
- (iii) The segregation of tasks as between the certifying officer and approving officer is the basis of the internal control and, as such, it must be strictly adhered to. The person validating a financial commitment should not be the same person who signs the related contractual document with a third party contractor.
- (iv) In certain Field Offices or Bureaux, where administrative units are not adequately staffed to ensure proper operational support, a designated Staff Member may exceptionally combine both above functions, subject to prior delegation of authority from BFM. In these circumstances, the same person cannot sign the contract as approving officer and authorize the related commitment.
- (v) For internal control reasons, the same official may not act both as certifying officer and bank signatory in respect of the same payment. If a staff member having rights as certifying officer and bank signatory is called upon to certify a



payment, he/she may not sign the instrument of payment in relation thereto, and vice versa. In addition, a bank signatory should never sign a payment he/she is the beneficiary of.

(vi) **Unauthorized commitments**

By certifying the financial commitments, the certifying officers engage their personal responsibility. Every official who binds the Organization financially without complying with the Financial Rules or the principles and methods laid down in this Administrative Manual shall be personally liable (see [Staff Rule 101.2](#) and Article 5, Rule 5.14 of the Financial Rules reproduced in [AM Appendix 3.3A](#)). BFM examines all such cases and decides on the appropriate measures to take. Alleged wrongdoings will be forwarded to DIR/IOS and HRM for their review and evaluation.

(c) **Limitations on the authority of certifying officers**

The authority to certify commitments is subject to the following limitations:

- (i) The maximum amount up to which a certifying officer may exercise his or her responsibilities is in line with the certification levels authorised by BFM and also shown in the [Approvers Management tool](#) and on [Form AM 3-4](#);
- (ii) The prior approval of other Sectors/Bureaux must be obtained for certain types of contract documents:
  - a. All contracts for video or film production and contracts for the acquisition of exploitation and intellectual property rights in photographs must be approved by ERI/DPI;
  - b. All purchases of non-standard computer or electronic material must be approved by KMI (see [AM Appendix 10.2A](#)).
  - c. The use of non-standard contract documents must be pre-approved by Legal Affairs on the legal terms and conditions.
- (iii) Commitments for amounts that exceed the amount specified in [AM Item 7.4](#) are subject to the prior approval of the Contracts Committee.

4.3 In line with the above, the table below outlines specific accountabilities and responsibilities within the financial administration process in a Field Office.

<b>Action</b>	<b>Authority</b>	<b>Responsibility</b>	<b>Accountability</b>
Create Request	Programme Specialist	The person responsible ensures that: <ul style="list-style-type: none"> <li>- There is a link between the request and an activity in the approved work plans in SISTER.</li> <li>- The appropriate budget code (for Extra budgetary projects, the budget line in the project agreement) and account assignment (G/L, WBS element, budget code) is used.</li> <li>- The Terms of Reference (TOR), including payment terms and deliverables, technical specifications (for supplies/ equipment) are clear and complete, prepared in accordance with established rules and procedures and entered in FABS as approved by</li> </ul>	Ensures that: <ul style="list-style-type: none"> <li>- <b>A c t i v i t y</b> progress report in SISTER</li> </ul>

		<p>the Contracts Committee and/or Senior Management.</p> <ul style="list-style-type: none"> <li>- The choice of the contractor is determined in accordance with the TOR after discussion with his/her supervisor and in compliance with all applicable rules for the selection of contractors.</li> <li>- The contract proposal has been reviewed by the Contracts Committee if the contract value is equal to or greater than the amount specified in <a href="#">AM Item 7.4</a></li> <li>- The request is prepared in a timely manner to allow adequate time for the subsequent steps, including obtaining the signature of the contractor on the hard copy of the purchase order/contract prior to commencement of the work.</li> </ul>	
Authorize request	Supervisor of Programme Specialist	<p>Responsibility:</p> <ul style="list-style-type: none"> <li>- The request is in line with work plans and is needed to achieve programme/operational objectives and that contracting is the most appropriate mechanism for implementing the tasks specified in the TOR (e.g. because there are no staff resources/capacity to perform the tasks).</li> <li>- The request has been submitted by the appropriate individual, and that the correct budget code has been used.</li> <li>- The request has been prepared according to established rules and procedures.</li> </ul>	<p>Ensures that:</p> <ul style="list-style-type: none"> <li>- Activity progress report in SISTER</li> <li>- Activity/ project progress report submitted to Director/ADG/ donor</li> <li>- Approved signed hard copy of request, or request approval in form of e-mail clearly explains achievement of the mission vis à vis its purpose.</li> </ul>
Certify request/Earmark funds  (Certify to reserve)	Certifying Officers	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- Ensure that the commitment is in line with the Administrative Manual, and financial rules and regulations.</li> </ul>	<p>Ensures that:</p> <ul style="list-style-type: none"> <li>- Appropriate module is used in FABS to create the commitment.</li> <li>- Budget and</li> </ul>

funds in the appropriate module in FABS)		<ul style="list-style-type: none"> <li>- Sufficient funds are available under the correct budget code.</li> <li>- The fund is reserved for the correct amount, as specified in the draft contract or purchase order.</li> <li>- Details are entered completely and accurately in FABS against the correct G/L code and that the information recorded in FABS is identical to the information provided to the officer who approved the selection or request.</li> <li>- The commitment amount is within the certifying limit as authorized by the CFO and in the Approvers management tool.</li> </ul>	expenditure report from AO to Head of Field Office (FO)
Sign legal commitment	Director / Head of Field Office or designated Officer (Approving Officers)	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- The contractual commitment is valid, taking into account the programme and operational objectives of the office.</li> <li>- The contract request has been properly reviewed, approved and certified at the appropriate level.</li> <li>- The reservation of funds has been established in the appropriate module in FABS.</li> <li>- The hard copy of the contract/purchase order has been properly signed and dated prior to commencement of work.</li> </ul>	<p>Ensures that:</p> <ul style="list-style-type: none"> <li>- Signed contract</li> <li>- Optimum utilization of budget</li> </ul> <p>Other possible accountability mechanisms:</p> <ul style="list-style-type: none"> <li>- Achievement of expected results as part of the Performance Report of the Field Office</li> <li>- Utilization of budget by the Field Office to achieve expected results</li> </ul>
Accept deliverables (Create Service Entry Sheet (SES) or payment request or Goods Entry	Programme Specialist	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- The amount requested for payment matches the payment terms in the contract or purchase order and is submitted with appropriate supporting documentation.</li> <li>- The deliverables indicated in the contract have been received and correspond with the quality and quantity</li> </ul>	<p>Ensures that:</p> <ul style="list-style-type: none"> <li>- Signed approval in the payment request stating that deliverables are satisfactory as per the specification in the contract and the purchase order and evaluation completed if applicable.</li> </ul>

		specified in the contract.	
Record Invoice	Certifying Officer	The responsibility to: - The payment requested agrees with the payment terms of the contract. - The payment request/invoice is certified at the level authorized by BFM. - The account assignment, payee, amount and other payment instructions are correct.	Validates the invoice posting
Payment Process : Posting of payment in FABS	AO/Certifying Officer	The responsibility to ensure: - The payment request is prepared and signed by the appropriate individual, who confirms the satisfactory acceptance of deliverables as specified in the contract or purchase order. - The correct G/L and bank account codes are used in posting the payment.	Payment posted in FABS
Sign payment instrument (Manual process, not in FABS)	2 bank signatories; AO/another designated signatory and Head of Field Office (duly authorized by BFM/TRS)	The responsibility to: - There are adequate funds in the bank to cover the payment. - All bank rules are followed (including local policy). - The payment method is as stated in the Outgoing document in FABS. - The presented background documentation is complete and in accordance with foreseen payments. - Bank signature and certification are not carried out by the same person. Head of Office ensures that: - The verification and certification of payment requests have been undertaken by the individuals delegated by the Head of Office and authorized under Approvers Management.	- Bank statement and bank reconciliation - Cheque or bank transfer instruction is signed
Release	AO	The responsibility to:	- For cash

payment (Manual process not in FABS)		<ul style="list-style-type: none"> <li>- The transfer/payment order and cheque have been signed</li> <li>- cheques must be crossed.</li> <li>- Timely notice is sent to the payee.</li> <li>- When handing over of cheque and/or cash it is registered (if payment is in cash only for payments under \$50 and that the payee has signed a receipt).</li> <li>- When cash and/or cheque is handed over to the payee or a person authorized in writing to collect the cheque/cash on behalf of the payee.</li> </ul>	<p>payment: beneficiary's signature on the Disbursement Voucher stating that he or she has received the cash</p> <ul style="list-style-type: none"> <li>- For cheque payment: bank statement or beneficiary's signature on the Disbursement Voucher to be filed by the office in its imprest file.</li> </ul>
Bank reconciliation Process : Prepare statement of imprest accounts	AO	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- The book bank balance from previous month is used.</li> <li>- The book cash balance equals the actual cash balance.</li> <li>- Authorized petty cash limits are not exceeded.</li> <li>- Disbursement and receipt related to cash movements are checked off and verified against the booking of cash.</li> </ul>	
Prepare and certify bank reconciliation (Manual or FABS process)	AO	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- The bank statement received is correct (concerns the correct accounts and relevant period).</li> <li>- The reconciliation is accurate, complete and prepared according to established procedures.</li> </ul>	- Certified bank reconciliation
Sign bank reconciliation and petty cash statement	Head of Field Office	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- All account balances and all supporting documentation are attached and correct.</li> </ul>	<ul style="list-style-type: none"> <li>- Approved bank reconciliation</li> <li>- IOS internal audit</li> <li>- BFM compliance review</li> </ul>
Produce disbursement report	AO	<p>Review on a timely basis all disbursements made against funds entrusted to the Director's/Head's management</p>	
Review and monitor	AO	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- Commitments are</li> </ul>	FABS reports

commitments		reviewed on a regular basis. - Unused commitments are liquidated according to established policies and procedures. - Advances are reclaimed where appropriate.	
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#### 4.4 The role of BFM

##### (a) BFM/FOS

The Field Operations Support Section (BFM/FOS) will provide support and guidance to Field Finance and Administrative Officers (AOs), as well as to Directors/Head of Offices, on financial management issues in particular related to the budget and handling of the field office's running costs.

##### (b) BFM/FAS/AP

###### In committing funds:

- (i) Advises certifying officers about all funds commitments for legal obligations that raise particular problems and may, if necessary, give additional instructions.
- (ii) Assists the Sectors/Bureaux by regularly providing them with various statements on the status of their commitments with a view to their regularization (liquidation, reduction, extension of date of validity, etc.), and gives instructions thereon.
- (iii) Carries out compliance checks of commitments by the Sectors/Bureaux to ensure that their validity is in compliance with the [Financial Regulations](#), [Financial Rules](#), [Staff Regulations](#), [Staff Rules](#) as well as the associated principles and methodologies. BFM/FAS/AP submits reports on any irregularities to the Sector ADG/Bureau/Director concerned.
- (iv) Periodically and in particular at the end of each financial period reviews whether or not the certifying officers are taking appropriate measures to review valid commitments, and, if necessary, to liquidate commitments no longer valid. Reports are made to senior management on the status of unliquidated balances whenever this is considered necessary.
- (v) Provide regular reviews on discrepancies and anomalies identified on reconciliation accounts such as travel agencies, goods receipt not invoiced, pending items on vendor accounts.
- (vi) All requests for payments through UNDP are also dealt with by BFM/FAS/AP who is responsible for sending financial authorization to UNDP and for also following up on payments requested by Headquarters to Field Offices.
- (vii) Process payments in USD and EUR on behalf of Field Offices.
- (viii) BFM/FAS/AP when acting as the party responsible for payment will perform the necessary controls and checks for each payment request to ensure that:
  - a. The proposed payment to a third party is properly chargeable against the commitment created in FABS and has been established in the form of a contract, purchase order, accepted estimate or other document.
  - b. The proposed payment corresponds to the funds commitment shown, and the related legal obligation has been drawn up using the appropriate procedures and criteria (review of the contractual rates, exchange rate used, validity of the contract dates, etc.).
  - c. The elements of the payment (vendor, accounting and budgetary elements) are the same as in the funds commitment document.
  - d. The amount of the payment, in terms of the service provided or goods delivered shown in the payment claim/invoice is consistent with the amount of the SES, or the goods receipt.
  - e. The calculation of the invoice (including the calculation of VAT where applicable) is correct.
  - f. BFM/FAS/AP, if it is deemed necessary, may request a copy of the

supporting documents - which in principle, are kept in the Field Offices (see [AM Item 9.7 "Records Management"](#)) - for all payments to be made by bank transfer via Headquarters or via UNDP.

- g. If BFM/FAS/AP concludes that payment should not be made for any reason, then the Field Offices concerned shall be informed and advised accordingly.
  - (ix) Post-facto control: BFM shall regularly undertake post-facto control reviews of various financial and administrative operations in order to assess the level of compliance with the Financial Regulations and Financial Rules of the Organization as well as the guidelines presented in the Administrative Manual. Where deviations are identified, solutions and recommendations to enforce best practices will be communicated to Administrative Units and senior management.
- (c) Role of BFM/TRS at Headquarters
- BFM/TRS ensures that:
- (i) All payments posted in FABS have been duly validated by staff members who have been authorized to do so by the Chief Financial Officer.
  - (ii) Banking rules and policies have been followed in the payment instructions, in other words, all the necessary bank data (SWIFT code, structure of the bank account, etc.) have been correctly shown.
  - (iii) All payments are charged to the correct UNESCO bank account and the said accounts have a sufficient balance to cover the payments.
  - (iv) All payment instructions are duly sent to the banks concerned for payment.
  - (v) In the event that a payment is returned to UNESCO by the paying bank, it is duly entered in FABS, and the unit that posted the payment is notified to take the necessary action.

## 5. Procedures and Processes

### 5.1 Operating expenses and utilities

- (a) The operating expenses in Field Offices, such as rent, maintenance and utilities charges (water, gas and electricity), communications, mail, operating costs of official vehicles, etc. must be reserved, on an annual basis, at the start of each year, based on a realistic estimate of expenses for which supporting documents will be required at the end of the year.
- (b) Utilities which generally include day-to-day operational expenditure items such as water, gas and electricity, are directly managed by the Administrative Officer using the Utilities PO which is available in the Contract Management tool. The use of this Utilities PO should be restricted to operational expenditures above for which the annual amount to be consumed cannot be accurately and precisely determined. Consequently, the AO will estimate the total annual consumption and then raise a Utilities PO for this estimate in the Contract Management tool. When an invoice is received from the contractor for the delivery of utilities, the AO will then debit the PO using the MIRO transaction in FABS. The AO will also be responsible for adjusting the initially estimated PO for cases where the actual amount consumed is greater or less than the estimate.
- (c) The rental of premises may be used from the operating costs to pay the cost of rental in the amount authorized in the approved work plan. The lease agreement of the field office premise should be submitted for review to BFM/FOS and Legal Affairs (LA), before the Director/Head of Office signs the agreement. Once approved by HQ, the costs relating to the operation are chargeable to the budget of the established field office and reflected in the monthly bank statement.
- (d) Postal charges, in the case of large offices, a franking machine should be used. For smaller offices, details of stamps purchased and used should be recorded in a postage book. A float system, fixing a ceiling to be spent on stamps, should be put in



operation; the amount of the float should be reasonable having regard to the level of expenditure. The Administrative Officer or the delegated assistant is responsible for examining the postage book periodically and for the reconstitution of the float ceiling.

- (e) If a staff member makes a private international telephone call from the office, the cost must be refunded and the refund shown on a separate receipt voucher. Private telephone calls from the office should be kept to a minimum and be made only in exceptional circumstances.

## 5.2 Contracts

- (a) The policy on contracting are specifically detailed in [Chapter 7](#) including the appropriate procedures to follow are outlined, depending on the type of contract the Field Office may enter into: contract with-for-profit organizations are dealt with in [AM Item 7.2](#), contracts with not-for-profit organizations are dealt with in [AM Item 7.3 \(Financing Activities Contracts\)](#) and [AM Item 7.5 \(Implementation Partner Agreements\)](#), while contracts with individuals are dealt with in [HR Manual Chapter 13](#). For more information on Cooperation with UN Entities at Field level refer to [AM Item 7.9](#) and the use of *Intergovernmental Body Allocation contracts* see [AM Item 7.6](#). Contracts for amounts that exceed the amount specified in [AM Item 7.4](#) are subject to the prior approval of the *Contracts Committee*.
- (b) The establishment of a **Regional Contracts Committees (RCC)** away from Headquarters may be requested by the Director/Head of Office at the location and after receiving the written advice of the Contracts Committee for the approval of the Deputy Director-General (DDG). Such RCC would normally be set up where there is sufficient professional staff locally to ensure adequate and objective expertise. Officers from other organizations of the UN system with comparable responsibilities may be designated from time to time to serve on the UNESCO Contracts Committee. The provisions applying to the Headquarters Committee, with the exception of the review thresholds and membership, will apply mutatis mutandis to the Regional Contracts Committee for their specific location.
- (c) The process required for the commitment of funds for a contract is through entry into SharePoint [Contract Management tool](#).

## 5.3 Procurement

- (a) The Directors and Head of Office of established Field Offices away from Headquarters are responsible for ensuring the requisitions only after ascertaining the need and the suitability of supplies and equipment. Upon receiving supplies, ensure that they are used economically and the surplus supplies are returned. When goods are delivered that for any reasons are unaccountable or defective, reports the circumstances without delay to the AO in the Field Office for local procurement of office supplies and equipment, to decide upon appropriate action. In addition, they are also responsible for the recording, maintenance and disposal of office equipment (refer to [AM Chapter 10](#)).
- (b) The Organization has established a procurement guide (defined in [AM Appendix 10.2A](#)) to implement procurement activities. Such delegations are intended to reduce administrative bottlenecks and provide increased responsiveness by locating the decision-making authority nearer to the activity.
- (c) Upon delivery of goods, the AO or designated person will accomplish the following tasks:
  - a. Physical checking of the conformity of the delivered material against the purchase order, or the relevant gift certificate or correspondence;
  - b. Tagging all received material with a bar code;
  - c. Deliver the material to the requisitioning staff as specified in the purchase order (Asset Owner).
- (d) At reception of the material the Asset Owner/Stockholder shall:

- a. Check conformity with the purchase order and conditions of deliveries;
- b. Validate the appropriate Service Entry Sheet in Contract Management for Field Offices with full FABS access and the payment request is submitted to the AO for those Field Offices with partial FABS access;
- c. Arrange for the delivery to the designated Custodian;
- d. Assure that the Asset Issuance Procedures are strictly applied.

#### 5.4 Property management

- (a) Management of property at Headquarters and UNESCO entities away from Headquarters includes creating, maintaining and updating property records, labelling property, monitoring the movement of property, recommending the disposal of excess, obsolete and unserviceable property and conducting periodic physical inventories.
- (b) The Asset Management Module (AMM) of FABS is used for recording and tracking all UNESCO property. The system also generates all the reports required by UNESCO management in support of documented decision-making and the reporting of non-expendable assets and small attractive items. The mandatory reports concerning UNESCO's property are also obtained from the AMM.
- (c) The detailed policies and process for property management are included in [AM Items 10.2](#) and [10.1](#) respectively.
- (d) Field Offices shall have the following functions:
  - (i) Directors/Heads of Field Offices:
    - a. Ensure that an annual physical inventory is carried out and sign-off the inventory list at the end of the exercise;
    - b. Be responsible for overall monitoring, coordination and oversight of the functioning of the property management system relating to and including:
      - i. Maintenance and repair of assets;
      - ii. Disposal of assets that are not yet fully depreciated;
      - iii. Write-off of assets lost or damaged due to force majeure, negligence or other reasons, while ensuring that the interests of UNESCO are fully protected in all cases;
      - iv. Authorize all disposals with an acquisition value of up to US\$ 50,000;
      - v. Analyse all planned disposal of US\$50,000 and above and make appropriate recommendations to the Contracts Committee. Submission to the Contracts Committee shall be made through MSS/OPS/HPU.
  - (ii) AOs of Field Offices:
    - a. Ensuring that assets are distributed to Custodians against receipt of a signature using [Form AM 10-2](#);
    - b. Be responsible for the initial recording, maintenance and updating of information for all assets in AMM ;
    - c. Ensure that all project assets that qualify as FA and SAI are recorded and maintained in AMM under their respective project codes;
    - d. Be responsible for monitoring movement of its property, supervise periodic stock take and manage queries relating to property management in response to audit observations; Ensuring that proper procedures are followed when certifying the request and need for the redeployment, retirement or disposal of assets;
    - f. Ensure that all authorized disposal requests ([Form AM 10-4](#)) with a value less than US\$50,000 are forwarded to BFM for removal from AMM;
    - g. Ensure all planned disposal of a combined acquisition value of US\$50,000 and above are submitted to the Contracts Committee through MSS/OPS/HPU;
    - h. Ensure that lost/damaged fixed assets are reported to Directors/Heads of Field Offices or Institutes in a timely manner with supporting documentations, reports, declaration and recommendations for decision on the course of action;
    - i. Request KMI clearance regarding compliance with the technical and

- security standards for the disposal of ICT property;
- j. Ensure that all necessary legal clearance from the tax authorities is obtained before the sale of assets.
  - k. Project Officers are responsible for the recording, control and use of extra-budgetary programme project assets in line with the donor agreement
  - l. For the efficient application of the policy, it is of utmost importance that the designated staff members acquire a thorough understanding of the rules and procedures to ensure appropriate utilization of the property for effective implementation of the Organization's programmes and/or projects.
- (e) Official Vehicles
- (i) The costs relating to the operation, maintenance, repair and insurance of official vehicles are chargeable to the budget of the established office or field project and reflected in the monthly disbursement report.
  - (ii) The Director/Head of Office is responsible for ensuring that the use of official vehicles is limited to official journeys, and that appropriate controls through log books regarding the costs of operation, maintenance and repair are established and maintained in accordance with [AM Item 10.5](#) related to Official Vehicles at UNESCO Established Offices and Field Projects.
  - (iii) The authorization for the purchase of official vehicles is included in approved work plans for established offices and in project documents for field projects. The purchase is done in accordance with the provisions of [AM Item 10.2](#) and the special guidelines established by MSS/OPS for the use of UN-wide long-term agreements for motor vehicles.
  - (iv) Official vehicles should be replaced after five years or 60,000 miles/100,000 kilometres. A vehicle may nevertheless be replaced earlier or later, depending on local conditions, state of repair, availability of spare parts and local market conditions. The replacement of vehicles at established offices and field projects is authorized by the parent Sector/Bureau at Headquarters and, in the case of UN financed projects, also after consultation with the UNDP Resident Representative.
  - (v) The procedures for the disposal of a vehicle are included in [AM Item 10.1](#).
  - (vi) The Administrative Officer or assistant should ensure, where necessary, that all petrol invoices paid from the operating budget are included in the periodic petrol duty refund claims before submission of the latter to the competent government department, if applicable.
- (f) Insurance
- (i) The Directors/Head of Office, UNESCO Representatives, and senior UNESCO officials at field projects are responsible for insurance against damage to real property and damage to or loss of non-expendable property for premises, equipment, furnishings and petty cash at their offices or projects. In particular, they are responsible for: placing, reviewing and renewing insurance coverage; declaring to and negotiating with the insurers the settlement of all claims; and receiving monies paid by insurers in the settlement of claims.
  - (ii) In the event of an accident on office premises, the damage, loss or involving civil responsibility of the Organization, it is notified immediately to the Director/Head of office who declares the incident to the insurers with a view to the settlement of the claim (refer to [AM Item 10.3](#)).
  - (iii) The premiums for the insurance coverage are charged to the office operating expenses budget code, unless it is related to a field project.

## 5.5 Travel

- (a) **The official travel** undertaken by staff and non-staff members at the total or partial expenses of the Organization (or exceptionally at no cost), directly related to programme/projects planning and implementation are duly authorized in approved travel plans and budgeted in work plans. It is the responsibility of the Director/Head of Office to ensure that the relevant provisions of [Chapter 15](#) on travel are respected. Excess baggage and other charges should comply with the arising from the mission

are foreseen whenever possible on the travel order. Their costs are claimed for reimbursement on the staff member's travel record, which should be attached with supporting documents e.g. the excess baggage paid receipts, etc.

- (b) All UNESCO staff, consultants or any individual on official travel mission on behalf of the Organization shall satisfactorily complete the following mandatory security training courses regardless of security level: Basic Security in the Field II (BSTIF II), Advanced Security in the Field (ASTIF) and the UNESCO Field Security Awareness Training. The staff member will be requested, as required, to undergo the re-certification of the above mentioned security trainings which will be required for official travel on mission.
- (c) **Security clearance** is required for all official or statutory travel (including home leave, family visit or reverse education grant travel) to any location regardless of the Security Level (see [AM Item 15.2](#)). The duty station where the UNESCO Field Office is located may also require in-country clearance before a mission may be embarked upon by a staff member. The security clearance procedure applies to all personnel and eligible family members who are undertaking official or statutory travel (see also [HR Manual Item 17.4](#)). The individual must submit a security clearance request in Travel Request Information Process (TRIP) available on the UNDSS website (<https://dss.un.org/dssweb/>).
- (d) **Travel by car** for official mission purposes by the Field Office is required to comply with the security protocol established within the duty station where the UNESCO Field Office is located may also require in-country clearance before a mission may be embarked upon by a staff member. The security clearance procedure applies to all personnel and eligible family members who are undertaking official or statutory travel (see also [HR Manual Item 17.4](#)). The individual must submit a security clearance request in TRIP.

## 5.6 Cash management

- (a) The cash management operations of the Organization are clearly detailed in [AM Item 3.7](#) with particular emphasis on bank accounts, incoming payments, foreign exchange, outgoing payments, bank reconciliation and petty cash. The [AM Item 3.7](#) equally applies to the established offices away from headquarters. The payment instruments available to the Field Office are outlined in [AM Item 3.7](#) paragraph 5.6 (a) to (e).

### Bank account

- (b) Only the Treasurer is authorized by the Director-General to open, transfer or close bank accounts in the name of UNESCO, to designate signatories on each account and agree on the conditions (including any kind of electronic banking facilities) under which such accounts shall operate.
- (c) The Treasurer can designate any UNESCO staff member as a bank signatory based on the proposal made by the Director/Head of Office of the respective bank account holding UNESCO unit. Bank signatory rights can be limited up to a certain amount and the limit is decided by the Treasurer on the basis of the proposal by the Director/Head of Office of the respective bank account holding entity. The maximum limits (per payment) generally applied for the staff categories are as follows:
  - (a) International professional: unlimited;
  - (b) National professional: USD 20,000;
  - (c) General staff at Headquarters: USD 50,000
  - (d) General staff outside Headquarters: USD 10,000
- (d) The double signature principle is applied in respect of all payments made from the bank accounts of the Organization unless, in the Treasurer's opinion, exceptional local

conditions prevent its application. Only in the cases when an account holding entity employs less than three UNESCO staff members, the Treasurer can grant a single signatory right. In such cases, the bank signatory right is limited to USD 10,000 per payment. Payments exceeding the limit are to be made either via UNESCO Headquarters or via the United Nations Development Programme (UNDP).

- (e) The bank signatories are authorized to operate relevant bank accounts only within the limits of available funds excluding any loan or overdraft.
- (f) The Director/Head of Office of each account holding entity is in charge of notifying the Treasurer immediately of any changes to be made in the bank signatory panel of the entity. The instructions concerning the changes in the bank signatory panel are addressed directly to the banks by the Treasurer. The bank account holding entities are provided with a copy of such instructions and it is the responsibility of the Administrative Officers or relevant Treasury staff at Headquarters to ensure that the banks duly record the requested modifications in their books.
- (g) Bank charges arising from the operation of the imprest bank account are to be recorded on a separate disbursement voucher and processed through the office imprest insofar as the bank statement indicates the charges separately.

#### Foreign exchange

- (h) Foreign exchange transactions can only be concluded by the duly authorized officers in accordance with the guidelines set up by the treasurer.
- (i) At Field Offices and Institutes, the bank signatories are authorized to make transfers from the entities' USD accounts to local currency accounts. But relevant AOs should ensure that the cash balances in the local currency accounts should never exceed the average monthly expenditure of each entity.

#### Bank reconciliation

- (j) Integration of bank statements.
  - a. Bank statements of all account holding entities using SAP as the Enterprise Resource Planning (ERP) system should be sent electronically via SWIFT (message type MT940) on a daily basis to a bank designated by BFM/TRS that then integrates the statements in SAP. AOs, or other relevant Treasury staff at account holding entities, should ensure regularly that all statements are properly integrated and accounted in the books of the Organization and contact BFM/TRS as soon as an error or a missing statement has been detected. In cases when the bank cannot provide electronic balance reporting, the account holding entity should integrate the bank statement manually in SAP.
  - b. The AO or other relevant staff at the bank account holding entities using other ERP system than SAP should ensure that bank statements get integrated either electronically or manually into their books on a daily basis.
- (k) Bank reconciliation process
  - a. After the integration of the electronic bank statements, BFM/TRS launches the automatic reconciliation for the account holding entities with SAP company code "UNES". Those entities should then ensure that the assignment of bank items matches with that of accounting postings, and do a manual adjustment if necessary.
  - b. For the account holding entities that have other SAP company codes than "UNES" or if the bank statements are manually integrated into SAP, the respective account holding entities should launch the bank reconciliation themselves. The bank account holding entities using an ERP system other than SAP should ensure that bank statements are reconciled in their books on a



daily basis.

- c. The monthly bank reconciliation statement should be signed by the AO and the Director/Head of Office, or relevant Treasury staff duly authorized by the Chief Financial Officer at each bank account holding entity. Any discrepancy should be noted on the same statement. Open items in the bank reconciliation statement should be analysed and action should be taken accordingly to clear them. Any open item should be assigned an identified business area as soon as possible, and at the latest by the monthly financial closing.

#### Petty Cash

- (l) Petty Cash amounts must not exceed the equivalent of USD 500 at any time, unless otherwise agreed in writing with BFM/TRS. To the extent it is possible, petty cash should be kept in a safe. If no safe is available, petty cash should be kept in a lockable steel box which should be stored in a safe place
- (m) The Director/Head of Office of each UNESCO holding petty cash should:
  - a. Nominate the custodian staff members that can have access to cash;
  - b. Ensure that the petty cash is stored in a safe place;
  - c. Ensure that the same person does not act as a custodian and account for cash transactions in the petty cash G/L account;
  - d. Obtain the prior approval of BFM/TRS if the entity is keeping more than USD 500 in petty cash;
  - e. In case of loss of petty cash, submit to BFM a detailed report as soon as possible providing information on the security arrangements existing at the time of the occurrence, the steps taken to prevent recurrence of such incidents, together with the name and designation of the petty cash custodian, where appropriate, and also a copy of the declaration made to the police or other competent authorities.
- (n) The Director/Head of Office of each UNESCO entity holding petty cash is personally responsible for any loss of cash. She/he or other staff members officially designated by him/her should conduct an unannounced check from time to time, but at least once a year in addition to the year-end control, and ensure that the petty cash amount recorded in the G/L account corresponds with the petty cash amount at hand. A written signed and dated statement should be established of this operation for the record.
- (o) Handling of cash for other than petty cash operations is covered by the [Cash Utilization Policy](#)

#### Payments subject to blocking or sanctions

- (p) The Organization may not be able to make payments to certain countries or beneficiaries due to national sanction programmes restricting payments or because of disturbances in national payment systems. In general, even though UNESCO should only apply the payment sanctions imposed by the UN, electronic transfers made by the Organization may still be blocked by the banks based in the countries that have national sanction programmes in place. The [guidelines for payments subject to blocking](#) established by BFM/ should be consulted for further information.

### 5.7 Security

- (a) All UNESCO staff, consultants or any individual on official travel mission on behalf of the Organization shall satisfactorily complete the following mandatory **security** training courses and obtain the necessary **security clearance** regardless of security level, refer to paragraph 5.5 above.

- (b) **Minimum Operating Security Standards (MOSS)** is the established standard field based criteria for minimum security arrangements to enhance staff security, mitigate risk and enable field operations. The established MOSS measures are to be implemented in full by the Field Offices (refer to [HR Manual Item 17.2 in paragraph D](#)). The security related equipment requirements with supporting documents should be submitted by the Administrative Officer to MSS for approval and to request the allotment of funds to the Field Office. The procurement of the MOSS security related equipment should be carried out by the Field Office in compliance with prevailing UNESCO's procurement procedures ([AM Item 10.2](#)).
- (c) **Minimum Operating Residential Security Standards (MORSS)** may become necessary under certain circumstances and additional measures are mandatory to enhance the safety and security of United Nations staff members and their families at their place of residence (refer to [HR Manual Item 17.2](#)). The MORSS measures may include such items as security guards, alarm systems, door and window bars, locks, safe havens, or other protective devices. The reimbursement will be made by UNESCO on the basis of justifications provided to the respective Administrative Officer of the Field Office such as contracts, bills, pro forma invoices applicable under the MORSS measures. The MORSS requirements for eligible staff members should be submitted by the Administrative Officer to MSS for approval and to request the allotment of funds to the Field Office. Only costs of residential guards coming from a reliable private security company, vetted by the UNDSS/CSA, will be reimbursed. The real costs incurred by the staff member will be reimbursed up to the financial ceiling determined in the country specific MORSS.

## 5.8 Information and IT Security

- (a) The information systems and networks are an integral part of the Organization and are fundamental to supporting business continuity and general operations. The [AM Item 9.3](#) policy applies to all UNESCO employees at HQ and in the field who use and/or have access to UNESCO information and IT systems. It is intended to support the protection, control and management of the Organization's information assets which includes data and information for example stored in database or on computers, stored in applications (see [Applications Portfolio](#)), transmitted across internal and public networks and stored on removable media. Further queries or information may be obtained from the IT Service Desk or redirected to KMI.

## 5.9 Programming and Budgeting [Allotment of funds (budgetary procedures)]

- (a) The work plans are prepared on the basis and within the framework of the Approved Programme and Budget also known as C/5 document (see [AM Item 2.2](#)). It is developed for all activities of the Organization through the System of Information on Strategies, Tasks and the Evaluation of Results ([SISTER](#)), which serves both as a programming and monitoring tool (refer to [AM Item 2.4](#)). SISTER is the mandatory entry point for all regular and extra budgetary programme activities and is fully integrated with the Finance and Budget System (FABS). The Complementary Additional Programme (CAP) of targeted/projected extrabudgetary activities should be in strict alignment of the objectives of those of the regular programme (see [AM Item 2.6](#)). The outlines of targeted/projected extrabudgetary projects or programmes are developed alongside the regular programme work plans with a view to complementing or reinforcing the work plans expected results.
- (b) Upon approval of the work plans in SISTER by the Director-General, allotments are issued by BSP in consultation with BFM so that programme execution may be initiated from the first working day of the new biennium. Allotments are authorization to incur obligations and to expend funds up to the limit specified for each particular activity, within the limits of the appropriation voted by the General Conference in accordance with the approved Work Plans.
- (c) A [Budget Operation request](#) to modify the budgetary aspects on the management of the activities/projects must be accounted for in SISTER. The request is done directly by the Responsible Officer or deputy in the modification template. The request can



also be alternatively submitted by the AO. The validation process steps depend on the type of operation requested and further information is available on [SISTER Guidelines](#). The user support for the SISTER tool is provided by KMI at [sister@unesco.org](mailto:sister@unesco.org).

## 5.10 Remuneration to staff (payment of staff salary & other entitlements)

### (a) Payroll

#### (i) Staff members

- a. The local currency components of the salaries of the international staff of the office and the salaries of the local staff are directly charged in STEPS. These must be authorized by headquarters (Payroll Section of BFM/PAY) through a PROSPER payment transferred to the Field Office.
- b. Compensatory time and overtime pay compensated to general service (GS) staff members required to work beyond the working week or during any official UNESCO holidays, as authorized in advance by their supervisor/manager. The [HR Manual Item 4.10, section I](#) outlines the methodology to define the working hours to be considered, overtime arrangements, conditions for compensation and calculation of the compensatory pay, if applicable. The compensatory pay may only be granted if, due to the exigencies of service, they cannot be granted compensatory time off, and subject to certification by the AO of the availability of funds. The approved justification for the overtime is attached to the related disbursement voucher including the basis of calculation of amounts paid.

#### (ii) Temporary assistance personnel

- a. The emoluments of local personnel (e.g., secretaries, drivers, messengers, etc.) hired on Service Contracts as outlined in [HR Manual Item 13.9](#) are directly charged in STEPS by the office.
- b. Temporary appointment may be charged against a Regular Programme established post to the budget code indicated in the approved work plan once authorized by BFM and BSP.
- c. If a temporary appointment is made against extra budgetary fund allotments, the expenditure should be covered by an obligation charging the appropriate project budget and the obligation number indicated on the related disbursement voucher.

### (b) Salary advances

- (i) The request for salary advance to professional category staff may not be made from office funds without prior written authorization from the HR Officer at Headquarters in HRM (see [HR Procedure 4.25](#)). Recovery is normally effected by BFM through the payroll, over a period of time conforming with the [HR Item concerned is 4.6](#).
- (ii) In the case of personal financial difficulty, salary advances for local general service staff may be granted at the discretion of the director of an established office up to a maximum of two month's pay and shall be recovered over a maximum period of twelve months, or the duration of the staff member's appointment, whichever is the shorter (see [HR Item concerned is 4.11](#) and [HR Manual Procedure 4.40](#)). For the purposes of determining the amount of salary advance, pay shall mean annual salary plus, where entitlement exists, non-resident's allowance, language allowance and special post allowance. If a staff member leaves the Organization before a salary advance granted to him/her has been fully recovered, the total outstanding shall be deducted from the payments due to him/her upon separation.
- (iii) The Service Contracts/ Special Service Agreements staff, are not eligible for

salary advances (see [HR Items 13.8](#) (paragraph 41) and [13.9](#) (paragraph 39)).

- (c) **Medical and Pension coverage for Service Contract holders**
- (i) Where possible, the local social security schemes shall be used to cover Service Contract (SC) holders for medical and pension benefits (but no other elements that may be provided by such schemes). Upon proof of enrolment, UNESCO and SC (refer to [HR Manual Item 13.9](#)) holders shall pay their respective contributions at the appropriate rate. UNESCO shall not be responsible for registering individuals in the scheme.
  - (ii) If there is no suitable local scheme, or an individual is not eligible to be registered in the local scheme, up to 15% should be added to the SC contract holder's gross remuneration to represent UNESCO's sole contribution for pension and medical insurance upon proof of enrolment in an appropriate private scheme. If a local scheme can be used for pension or medical insurance purposes, but not both, UNESCO shall upon proof of enrolment contribute its share of the pension or medical insurance element of the scheme, at the rate set out in the national legislation. In addition, and upon proof of their enrolment in a private scheme, up to 10% should be added to the remuneration if they are not covered for pension purposes in the local scheme, or up to 5% if they are not covered for medical insurance in a local scheme. The extra payments represent UNESCO's sole contribution towards the individual's medical and pension benefits.
  - (iii) As well as needing initial proof of enrolment in a medical/pension plan, AO's should verify continued affiliation by requesting proof from the SC holder

### 5.11 Hospitality

- (a) The Director/Head of Office may use decentralized budget to cover the costs of hospitality incurred in connection with official business to the extent provided in the approved workplan and allocated by the parent sector/bureau and subject to the provisions of [AM Item 3.10](#) on hospitality and courtesy expenses respectively.
- (b) Outgoing payment documents must be established for every payment, duly supported by appropriate and complete documentation (bills and/or receipts), including a hospitality expense claim ([Form AM 3-8](#)) showing the names of the guests entertained, their positions and/or affiliations, etc.

### 5.12 Allowable and unallowable expenditure

- (a) Allowable expenditure is expenses of an official nature which are incurred to achieve the work plans as approved by the Governing Bodies. These expenses can also be include as day to day running costs and covers such items as: purchase of goods, wages, rent, utilities, repairs, lighting and heating, running costs of vehicles or machinery used and lease payments on office premises. For more information, BFM/FOS should be consulted in advance.
- (b) Expenditure which is not authorized, are listed below as examples of expenditure that may not be met from the operating budget, which obviously include expenses of a private nature. In case of doubt, BFM/FOS should be consulted in advance.
  - (i) Private visiting and greeting cards on the occasion of national holidays (e.g., at the New Year), gifts to locally-recruited staff on the same occasions, staff parties, etc.;
  - (ii) Newspapers and magazines which are not of a technical nature and not essential for the activities of the office;
  - (iii) Gifts, including flowers and funeral wreaths;
  - (iv) Postage for private letters, private telegrams and private telephone calls;
  - (v) Fines for traffic violations for official and private vehicles (all fines are to be paid by the responsible driver personally);
  - (vi) Material for social or sports activities and societies should this not be considered mandatory for the staff's function;
  - (vii) Taxi hire for home-to-office transport of office personnel during periods of immobility of official or private vehicles (see [AM Item 10.5](#));
  - (viii) Use of official vehicles for private purposes (see [AM Item 10.5](#));

- (ix) Language classes of office personnel (except as approved by HRM see [HR Manual Item 15.5](#), paragraph 1 to 16);
- (x) Donations of any kind to local, national, or international institutions, embassies, etc., in the host country or region.

### 5.13 Monthly and yearly closing tasks

- (a) The monthly cash management operations related to bank accounts, incoming payments, foreign exchange, outgoing payments, bank reconciliation and petty cash are clearly detailed in [AM Item 3.7](#). Any issues regarding the monthly closing tasks should be addressed to BFM/FAS/AP for further clarification on bank reconciliation.
- (b) Year-end procedures: The persons responsible for activities draw up a written list of commitments (corresponding, for example, to a contract signed by both parties) which must be kept in place, in close coordination with the certifying officer concerned, and forwarded to BFM/FAS/AP. The certifying officer must ensure that there is documentary support for maintaining a commitment, and, in this connection, BFM/FAS/AP carries out spot-check verifications. During the last six months of the biennium, special attention is given to commitments relating to activities:
  - (i) That are due to be completed by the end of the financial period but might be delayed or postponed, in whole or in part, beyond the end of the financial period;
  - (ii) The completion of which in the following financial period has been authorized by BFM/FAS/AP but the start or state of progress of which in the current financial period has been or might be delayed or postponed beyond the end of that financial period.
- (c) The AO must ensure that all year-end closing tasks as instructed by the CFO are carried out within the stipulated deadline. A year-end declaration form as provided by BFM must be completed and signed by the AO.

### 5.14 Records management

- (a) Retention of records

Field Offices [Institutes and Centres] are responsible for the records of their daily activities, including those records created, received and used in the undertaking of financial activities and transactions. Such records are the property of UNESCO and while retained by record creating Offices, are not their property. Offices are responsible for establishing suitable storage conditions for records in accordance with standards approved by Records Management ([RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org)), under the authority of the Chief Archivist, and for retaining them for as long as required according to UNESCO retention periods. Original administration and financial records have, in general, a total retention period of 10 years from last action. For more information concerning specific records retention periods, including those for contracts, consult Records Management.

- (b) Destruction of records

The destruction of records that have reached the end of their total retention period is an essential part of record-keeping, however, any destruction action must be in accordance with UNESCO retention periods and undertaken only once official authorization has been obtained. To obtain authorization and to receive specific destruction instructions, consult Records Management.

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 [Form AM 3-3](#): Designation of Approving Officers at Headquarters and at Established Offices away from Headquarters

- 7.2 [Form AM 3-4](#): Designation of Certifying Officers at Headquarters and at Established Offices away from Headquarters
- 7.3 [Form AM 7-10](#): Implementation Partnership Agreement
- 7.4 [Form HR 13-2](#): Contract for Individual Consultants
- 7.5 [Form AM 7-4](#): Contract for Services
- 7.6 [Form AM 7-5](#): Contract for Services (Video and Film)
- 7.7 [Form AM 7-6](#) : Contract for Services (Author)
- 7.8 [Form AM 7-7](#): Contract for Services (Photographs)
- 7.9 [Form AM 7-2](#): Contract for Goods and Related Services
- 7.10 [Form AM 7-3](#): Purchase Order
- 7.11 [Form AM 7-1](#): Contract for Small Works
- 7.12 [Form AM 3-7](#): General Payment Request (if FABS is used, the request is printed automatically)

## 8. Additional Help

BFM/FOS maintains a hotline for backstopping and support services to Administrative Units: [bfm.fos@unesco.org](mailto:bfm.fos@unesco.org). A list of Frequently Asked Questions which covers a range of operational and financial procedures is also maintained on the Intranet: [FAQs](#)

## 3.14 Prevention of Fraud and Corrupt Practices

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management (BFM), Financial Policy and Compliance section (FPC), which is responsible for this Item.

### 1. Overview

This item presents UNESCO's Fraud and Corrupt Practices Prevention Policy. The measures are designed to detect, investigate and sanction fraud and corrupt practices.

### 2. Definitions

For the purposes of this policy:

- 2.1 **Fraud** is a knowing misrepresentation of the truth or concealment of a material fact aiming at misleading another party in view of obtaining a financial or other benefit or avoiding an obligation, or in view of having another party act to their detriment.
- 2.2 **Corrupt practice** is the offering, giving, receiving or soliciting, directly or indirectly, an undue advantage, in order that the person receiving the advantage, or a third person, act or refrain from acting in the exercise of their official duties, or abuse their real or supposed influence.
- 2.3 UNESCO aims to address the following categories of fraud and corrupt practices:
  - (a) Fraud or corrupt practice committed in order to obtain undue financial benefits or entitlements under the Rules and Regulations of the Organization, including but not limited to rental subsidies, education grants, and reimbursement of travel costs.
  - (b) Fraud or corrupt practice involving third parties, in particular in the areas of procurement, contracting and financial administration, including collusion with contractors, kickbacks and reporting false expenditures.
  - (c) Fraud committed in order to cause the Organization to act in a manner other than it would have acted with the full knowledge of the genuine information, including false curriculum vitae, false credentials, falsified reports or other acts of concealment.
  - (d) Fraud by the improper management of the Organization's staff and use of property or other assets does not necessarily lead to an immediate financial benefit for the individual(s) committing fraud, but may cause a loss to the Organization.

### 3. Policies

- 3.1 UNESCO policy is to maintain the highest degree of integrity and exercise zero tolerance of fraud and corrupt practices. This policy applies to any fraud, presumptive fraud or corrupt practices involving UNESCO staff members, other UNESCO personnel with direct contractual links, vendors or contractors by themselves or in collusion with any other party in a business relationship with UNESCO. Staff, contractors and all other parties may report instances of fraud, waste and abuse directly to the Internal Oversight Service where these will be logged and pre-screened before, if necessary, initiating an investigation.
- 3.2 All UNESCO staff members and individuals having a direct contractual link with UNESCO have an obligation to report any observed instances of fraud, presumptive fraud or

corrupt practices and to cooperate with duly authorized audits, investigations or inquiries, as well as other administrative process aimed at detecting and reporting unlawful, unethical or wasteful conduct, or any other violation of established policies, standards and regulations. Direct contractual link includes “individual contractors”, interns, volunteers and occasional workers. The term “individual contractor” covers any person who is employed by the Organization under a service contract, a special service agreement, a supernumerary contract, or a contract for individual consultant.

Mechanisms and policies, as explained in paragraphs 3.3 - 3.5, have been put into place by the Director General to avoid the occurrence of inappropriate behaviour or acts that would lead to fraudulent or corrupt practices.

#### **A. Policies concerning Staff conduct**

- 3.3 The duties and obligations of staff are defined in the Staff Regulations and Rules and the Human Resources (HR) Manual [Item 2.2](#). Staff members are expected to act and behave in accordance with the [Standards of Conduct for the International Civil Service](#) when discharging their functions on behalf of the Organization.
- 3.4 All acts or attempted acts enumerated under the above definition of fraud and corrupt practice will be considered as misconduct under the Staff Regulations and Rules and [HR Manual Item 11.2](#). All staff members are responsible for the appropriate actions taken by them in the course of their official duties and obligations.

#### **B. Institutional Mechanisms and Policies**

- 3.5 The following institutional mechanisms and policies aim at facilitating the prevention and detection of fraud and corrupt practices:
- (a) The internal control policy framework designed to provide reasonable assurance on the achievement of objectives in the effectiveness and efficiency of the organization’s operations; the reliability of financial reporting through the preparation of reliable published Financial Statements; and compliance with applicable rules and regulations ([AM Item 3.4](#));
  - (b) The Internal Oversight Service (see Article 8.3 of the [Financial Rules](#)) is to provide investigative, internal audit and evaluation services as well as an Oversight Advisory Committee comprised of external members with expertise in oversight, risk management and control;
  - (c) In line with Article 8.2 of the [Financial Rules](#), the attestation from Senior Managers to the Director-General resulting from an annual self-evaluation review of internal control issues under their purview to facilitate identification of remedial action where needed in view of limiting risks of fraud and irregularities at operational levels
  - (d) The duty of a staff member is to report any breach of the Organization’s regulations and rules to officials whose responsibility it is to take appropriate action. A “whistle blower” protection policy is in force to prevent any retaliation ([HR Manual Item 18.3](#)). An individual who makes such a report in good faith has the right to be protected against retaliation. Staff members who wish to raise and discuss ethical issues may contact the Ethics Office directly, on a confidential basis, at [ethics@unesco.org](mailto:ethics@unesco.org). (see [HR Manual Item 18.1](#)).
  - (e) The enforcement of high standards with regard to procurement, all staff members involved in procurement actions are to maintain an unimpeachable standard of integrity in all their business relations both inside and outside the organization (refer to [AM Item 10.2](#)). The guiding principles and procurement ethics, as set out in [paragraph 3.3 of AM Item 10.2](#), are to be followed in respect to: declaration of interest; confidentiality and accuracy of information; fair competition; business gifts; hospitality and environmental considerations and social responsibility. Similarly, contractors and suppliers are under the obligation to comply with UNESCO’s General Terms and Conditions, which contain certain specific provisions on social responsibility, officials not to benefit and ethical behaviour.



#### 4. Roles, Authorities and Accountabilities

- 4.1 Everyone has responsibility in respect of fraud prevention and detection which goes beyond merely abstaining from committing fraud. All staff members are responsible for the appropriate actions taken by them and are essential in the implementation of this policy by full adherence to all regulations, rules, policies and other relevant and binding administrative texts in force. In particular, staff with delegated authority for the management of human resources and utilization of the financial and material resources of the Organization is directly accountable to the Director-General for the proper use of these resources.
- 4.2 The Director-General has overall responsibility for implementing measures to prevent fraud and corrupt practices. This responsibility includes not only building awareness of these measures through appropriate training and the issuance of necessary instructions to prevent fraud and corrupt practices, but also in ensuring that those proved to be responsible for, and/or complicit in such practices are sanctioned expeditiously.
- 4.3 Authorized financial commitments can be entered into only by those officials designated in writing by the Director-General (or their delegated authorities). Every person entering into a commitment is responsible to the Director-General for the commitment entered into. Any official authorizing or entering into commitments shall be personally responsible for actions or decisions taken in disregard of the Financial Rules (see [AM Appendix 3.3A](#)) and for failure to follow the appropriate procedure.
- 4.4 The Bureau for Financial Management (BFM) is responsible for the design, implementation and updating of appropriate internal control systems throughout the Organization in order to ensure that the assets of the Organization are safeguarded, funds are used for authorized purposes only and systems of accountability are strengthened in all areas. These matters related to fraud or corrupt practices will be transferred to the Internal Oversight Service for due follow up.
- 4.5 The following structures within the Organization have specific authority with regards to the prevention, detection or investigation of fraud and corrupt practices:
  - (a) The Internal Oversight Service (IOS) is the investigative body of UNESCO. It also provides independent and objective assurance through internal audits and evaluations regarding the adequacy and functioning of processes for controlling the operations and the delivery of programmes throughout the Organization. IOS is the focal point for reporting allegations of unlawful and wasteful practices and other violations of the Organization's administrative rules and procedures, and is responsible for the investigation of such matters and the provision of supporting evidence for potential disciplinary measures or prosecution. IOS reports directly to the Director-General (refer to [AM Item 1.6](#)).
  - (b) The Ethics Office is responsible in providing confidential advice and counsel to the Organization and its staff about ethics and standards of conduct. The office promotes ethical awareness through training, communication, policy development and liaison ([HR Manual Item 18.1](#)) and reports directly to the Director-General.
  - (c) The Bureau of Human Resources Management (HRM) provides the interpretation of provisions of the Staff Regulations, Staff Rules and the Human Resources Manual. In particular, HRM deals with the receipt of the preliminary report on the alleged misconduct, the request to conduct an investigation, the application of disciplinary procedures and disciplinary measures (see [HR Manual Chapitre 11](#)).
  - (d) The Office of International Standards and Legal Affairs (LA) provides the definitive legal interpretation of the [Basic Texts](#), [Staff Regulations and Staff Rules](#), and other relevant and binding administrative texts in force, and thus gives the legal framework to backstop the prevention of Fraud and Corrupt Practices policy of the Organization (see [AM Item 1.1](#)).

#### 5. Procedures and Processes



5.1 Concrete procedures and processes for preventing and detecting fraud and corrupt practices, reporting thereon, investigating them and taking necessary sanctions on those deemed to have committed fraud and/or corrupt practices are detailed in this section.

## 5.2 Prevention and Detection

- (a) Within the internal control framework, each staff member is responsible for implementing the internal control principles and standards of the organization as an integral part of their job function, as a means of preventing and detecting fraudulent and corrupt practices. Internal control is also part of the overall process of managing operations, and as such; it is the responsibility of managers (ADGs, Directors, Chiefs, Supervisors, etc) at all levels. These duties and responsibilities are detailed further in [AM Item 3.4](#). The internal control policy framework outlines the broad principles under which the internal control system functions within UNESCO. The specific rules, policies and procedures set out in various Items in the Administrative Manual support the implementation of the internal control framework, notably:
- (i) An accountability framework, introduced through the publication of Tables of Delegated Authority and Accountability and now included within each relevant Administrative Manual item
  - (ii) A system of checks, balances and control monitoring is applied within all administrative areas to protect the Organization from risks of fraud, as well as allegation of impropriety.
- (b) The effective application of a well-designed system of financial control can greatly assist in the prevention or timely detection of fraudulent activities. The system of controls under the management of BFM and subject to internal and external audit serve to both deter and detect fraudulent and corrupt practices.

## 5.3 Reporting

The reporting of misconduct or wrongdoing falling through internal or external mechanisms is set out under [HR Manual Item 18.3, paragraphs 9 to 20](#).

### (a) Internal Mechanisms

- (i) Reports are made through established internal mechanisms and following established guidelines. Depending on the nature of the allegations, this may involve:
  - a. The Ethics Office (particularly concerning issues of unethical conduct such as conflict of interest, abuse of power or authority, harassment, discrimination, and retaliation for reporting misconduct or cooperating with authorities).
  - b. The Internal Oversight Service (particularly concerning allegations of unlawful or wasteful conduct such as corruption, fraud, waste, misappropriation and misuse of assets).
- (ii) In addition, the Organization has established confidential Protected Disclosure procedures for reporting allegations of staff misconduct, whether on an anonymous or identified basis, and from internal or external sources (see [HR Manual Item 18.3](#)).
- (iii) Allegations regarding fraud and corrupt practices of UNESCO's employees can be reported orally or in writing to the relevant service listed above.

### (b) Other Reporting Mechanisms

- (i) Any contractor or its employees, agents or representatives or any other individual engaged in any dealings with the UNESCO are to report misconduct falling under the scope of the Fraud and Corrupt Practices Prevention Policy. Protection against retaliation will be extended to those persons who reports misconduct to the Organization.

## 5.4 Investigation

The Investigation Unit of IOS is the focal point for reporting allegations of irregularities (corruption, fraud, embezzlement, abuse of assets and waste, violation of laws and

regulations). Investigations are launched upon instruction from the Director-General and these include strict confidentiality of all investigations. The procedures for referral for investigations, interim measures with respect to investigations and other matters are set forth in the [HR Manual Chapter 11](#) "Disciplinary measures".

## 5.5 Sanctions

### A. Disciplinary Measures

- (a) All acts defined as fraud and corrupt practice such as those specified under article 2 of this Manual item will be considered as misconduct for which disciplinary measures may be imposed as defined under [Staff Regulation 10.2](#). Misconduct of a staff member is dealt with by the Director-General, upon advice of HRM, in accordance with the following items of the HR Manual:
  - Ø [11.3](#) Disciplinary Procedure;
  - Ø [11.4](#) Suspension Pending Investigation; and
  - Ø [11.5](#) Disciplinary Measures.
- (b) The decision of the Director-General to impose disciplinary measures is without prejudice to his/her authority to take any legal action to establish the criminal, civil or financial liability of the staff member concerned.

### B. Measures relating to Contracting and Procurement Operations

- (a) The Procurement Ethics Policy sets forth detailed guidance with regard to ethical standards for all UNESCO procurement (see [AM Item 10.2](#)). Staff members who have been found to have contravened the UNESCO [Financial Regulations](#) and Financial Rules ([AM Appendix 3.3A](#)) may be held personally responsible and financially liable for the consequences of such action and may also be subject to the procedures arising from acts of misconduct as set out in the [HR Manual Item 11.5](#).
- (b) Similarly, contractors for operations involving procurement of goods, works and services (as defined in [AM Item 10.2](#)) by UNESCO are under the obligation to comply with UNESCO's General Terms and Conditions, which contain certain specific provisions on social responsibility and anti-corruption practices. The signing of the contract with UNESCO confirms that the contractor adheres to these provisions and as such, a breach of the provision related to officials not to benefit, is a breach of an essential term of their contract.
- (c) In particular, in line with the general obligations for contractors set forth in [AM Item 7.2](#), services, goods or works provided by contractors must not be in violation of the law and contractors must indemnify UNESCO and absolve it of all responsibility for any prejudice, loss or damage sustained as a result of the contractor's failure to respect the aforementioned obligations, and for any court action, claim or charge of any kind which may result from a wrongful act of commission or omission committed by the contractors or by any of their subordinates in the execution of a contract. Contractors shall also bear, or reimburse UNESCO for, any legal costs and/or other legitimate expenses incurred in connection with any legal action in which the Organization may come to be implicated as the result of a wrongful act committed by the contractors.

## 6. Guidelines

Not Applicable

## 7. Forms

Not Applicable

**8. Additional Help**

Not Applicable

## 4.1 Relations with Member States (and Associate Members)

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information (ERI), which is responsible for this Item (Original: English).

### 1. Overview

1.1 This Item defines UNESCO's relations with its Member States and Associate Members.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 **Membership of UNESCO** is governed by [Articles II](#) and [XV](#) of the Constitution and by [Rules 91 to 94](#) of the Rules of Procedure of the General Conference (see [Basic Texts](#)). Membership of the UN carries with it the right to membership of UNESCO. Subject to the conditions of the [UN-UNESCO agreement](#), States that are not members of the UN may be admitted to UNESCO, upon recommendation of the Executive Board, by a two thirds majority vote of the General Conference. ERI and the Africa Department (AFR) ensure liaison with Member States and Associate Members. While AFR covers relations with governmental bodies and regional International Organisations (IO) from the Africa region, ERI is responsible for relations with the Member States from the four following regions: Asia and the Pacific, Arab States, Europe and North America, and Latin America and the Caribbean.
- 3.2 **Associate Members.** Territories or groups of territories that are not responsible for the conduct of their international relations – are governed by Article II of the Constitution may be admitted as Associate Members by a two thirds majority vote of the General Conference, upon application made on their behalf by the Member States or other authority having responsibility for their international relations. The rights and obligations of Associate Members are determined by the General Conference. Such rights and obligations are contained in [Basic Texts](#), [Rights and obligations of Associate Members](#)). ERI ensures liaison with Associate Members.
- 3.3 **National Commissions for UNESCO** (see [Article VII of the Constitution](#) in [Basic Texts](#)). ERI is in charge of cooperation with the National Commissions Network (including for Africa). Member States make appropriate arrangements for associating their principal bodies interested in educational, scientific, cultural, and communication and information matters with the work of UNESCO. An [electronic database on each National Commission's](#) status, structure, address, functioning and activities can be found on UNESCO's intranet (with the possibility of access by individual National Commissions on request). ERI also publishes a "[Directory of National Commissions for UNESCO](#)", which includes the names, addresses, telephone numbers and emails/websites of the National Commissions for UNESCO. While copies may be obtained from ERI, there is an [up-to-date electronic version of the Directory](#) with the names of the Chairpersons and the Secretaries-General on [UNESCO's website](#) and the intranet ([intranet Directory](#)). As constituent elements and key members of the greater UNESCO family, National Commissions may participate in and contribute to UNESCO's programme execution, especially at national and regional levels, through normal contractual arrangements. .
- 3.4 **Permanent Delegations.** Most Member States have established Permanent Delegations to UNESCO. Each permanent Delegation is headed by a Permanent

Delegate, who represent his/her member state at UNESCO (see [Article II of the Constitution](#), as amended in 2001 by the [General Conference at its 31st session](#)). A list of Member States with Permanent Delegations can be found on [UNESCO's intranet](#). Close coordination is maintained between Permanent Delegations and the Secretariat. ERI coordinates regular thematic and sectoral meetings with Permanent Delegations, preceding sessions of the Governing Bodies. ERI is coordinating the organisation of regular meetings with Permanent Delegations, which are held by sectors and bureaux to study any issue of mutual concern. Any meetings convened by Permanent Delegations or geographical groups on their own behalf are to be considered as being under their sole responsibility.

- 3.5 **UNESCO Representatives in the field.** Relations with Member States are also ensured by the Directors and Heads of the UNESCO Cluster Offices and National Offices, who are also UNESCO Representatives to the Member States covered by their respective offices. The Directors and Heads of Cluster Offices have representational authority for the Member States within the region (cluster) under their responsibility, except for Member States where National Offices have been established. The Directors and Heads of National Offices represent UNESCO for the host Member State concerned.
- 3.6 **[The UNESCO Correspondence Manual](#)**, which is prepared and permanently updated by ERI and AFR for Members States from the Africa region, is available on the intranet for internal users only. The Correspondence Manual contains the addresses and telephone numbers of Member States (ministries responsible for relations with UNESCO and/or ministries in UNESCO's fields of competence), Associate Members, Permanent Delegations and National Commissions for UNESCO, and instructions as to the language (s) of correspondence to be used by all units of the Organization.
- 3.7 **The UNESCO Telephone Directory** is an information document, which is updated only when a revised paper version is to be published. It contains, in specific sections, the addresses and telephone numbers of Permanent Delegations, Permanent Observer Missions to UNESCO and Secretariats of International Organizations, which cooperate with UNESCO and have an office within the premises of UNESCO Headquarters.
- 3.8 **Responsibility.** Political relations with Members States are reserved for the Director-General. He/she is assisted in this respect by the Deputy Director-General, ADGs, ERI and AFR. Officials of the Secretariat who have occasion to contact representatives of Member States in the course of their official duties must limit such contacts to matters within their fields of competence. They can deal with other matters only on the basis of written instructions transmitted to them by ERI and/or after consultation of this Sector. The Approved Programme and Budget and the instructions of supervisors constitute the framework of all negotiations.

## 4. Roles, Authorities and Accountabilities

### 4.1 Representation at meetings

- (a) ERI is responsible for giving its clearance to Sectors/Bureaux, in accordance with the provisions of [AM Chapter 11](#) concerning any invitation sent to Member States to send representatives or observers to meetings convened by UNESCO.
- (b) For representation of the Secretariat at meetings convened or sponsored by Member States, Permanent Delegations and National Commissions, see [AM Chapter 11](#).

## 5. Procedures and Processes

Not applicable

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

8.1 **Membership of UNESCO:** [Basic Texts](#); [UN-UNESCO agreement](#).

8.2 **National Commissions for UNESCO:** [Database](#); [Directory](#).

8.3 [Permanent Delegations](#)

8.4 **Member States:** [UNESCO.int](#)

## 4.2 International Organizations: General

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Relations with Member States and International Organizations (ERI/MSO), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item covers policies and procedures that are common for the United Nations system organizations, intergovernmental organizations (IGOs) and non governmental organizations (NGOs).

### 2. Definitions

- 2.1 The United Nations system organizations includes the United Nations, the UN Specialized Agencies (such as ILO, WHO, UNESCO), the UN Funds and Programmes (such as UNDP, UNICEF, UNFPA), the Bretton Woods Institutions (such as IMF, WB) and other organizations (such as IAEA, WTO). For more detailed information on these organizations, please refer to [AM Item 4.3](#).

#### 2.2 Intergovernmental organizations (IGOs)

These organizations are international organizations established by multinational agreements between governments. IGOs having working relations with UNESCO are those whose objectives and activities are related to UNESCO's and with which UNESCO has concluded formal agreements or ad hoc arrangements. Such IGOs are usually specialized and of international or regional scope. For more detailed information on these organizations, please refer to [AM Item 4.4](#).

### 3. Policies

- 3.1. [UNESCO's Constitution](#) provides for the establishment of relations with the United Nations Organization ([Article X](#)) and with other specialized international organizations and agencies ([Article XI](#)). Particular details are given in [AM Item 4.3](#) for the UN, Specialized Agencies and other organizations or agencies in the UN system; in [AM Item 4.4](#) for other intergovernmental organizations and in [AM Item 4.5](#) for international non governmental organizations.

### 4. Roles, Authorities and Accountabilities

#### 4.1 Roles, Authorities

UNESCO's relations with international organizations, including development programmes, fall under the prerogative of the Sector for External Relations and Public Information (ERI). Liaison offices in New York and Geneva report to ADG/ERI to facilitate the carrying out of this responsibility. ERI is also responsible for coordinating related activities within the Secretariat. Sectors and Bureaux which maintain relations on programme matters with international organizations should consult with ERI when this gives rise to questions of policy.

#### 4.2 Accountabilities and Responsibilities

Particular responsibilities of ERI with regard to international organizations include:

- (a) Coordinating the representation of the Secretariat at conferences and meetings



convened by international organizations, (See [AM Item 11.8](#) and [HR Manual Chapter 8](#)). This includes:

- (i) The attendance of ERI or Sectors/Services concerned at meetings concerning wide areas of interest to UNESCO;
  - (ii) The briefing of the Secretariat, including the New York and Geneva offices, attending such meetings;
  - (iii) The preparation of briefing notes for the Director-General, ADG/ERI and governing bodies on UNESCO relationships with these international organizations;
- (b) Establishing, in consultation with the sectors/bureaux concerned, lists of appropriate organizations to be invited to meetings convened by UNESCO;
  - (c) Securing basic documentation on international organizations wishing to enter into the different types of relations with UNESCO and carrying out related negotiations;
  - (d) Preparing documents for submission to the General Conference and Executive Board (see [AM Items 11.3](#) and [11.4](#));
  - (e) Coordinating the preparation of, and control of reports forwarded to international organizations (see also [AM Items 6.1](#), [6.2](#) and [6.3](#) about reports to the UN and its organs);
  - (f) Advising sectors/bureaux concerning activities and decisions of international organizations of concern to them;
  - (g) Obtaining comments from international organizations on programme matters of interest to them in the Draft Programme and Budget of UNESCO (see [AM Item 2.2](#));
  - (h) Arranging with the Sector for Management of Support Services (MSS) for the dispatch of appropriate UNESCO documentation to international organizations (see also [AM Item 9.4](#) concerning correspondence procedures in [AM Chapter 9](#));
  - (i) Contribution to the elaboration and maintenance of UNESCO's position and cooperation policy in the Organization's relations with international organizations;
  - (j) Preparation/updating and follow-up of official agreements of cooperation, including Cooperation Programmes, Memoranda of Understanding (MOU);
  - (k) Providing advice on issues relating to international organizations.

## 5. Procedures and Processes

Please see [AM Item 4.3](#) for UN system organization, [AM Item 4.4](#) for IGOs and [AM Item 4.5](#) for NGOs.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 4.3 United Nations, Specialized Agencies and Other Organizations in the UN System

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Relations with Member States and International Organizations, Section for International Organizations (ERI/MSO/IGO), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 As a Specialized Agency of the United Nations, UNESCO contributes proactively to UN activities and mechanisms and participates in the implementation of its reform process through intergovernmental and inter-agency bodies. The Organization participates in the overall process of harmonization of practices among UN organizations.
- 1.2 For more information on the United Nations network and interagency mechanisms, please refer to the [AM Appendix 4.3A](#).

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 In application of [Article X of UNESCO's Constitution](#), relations between UNESCO and the United Nations Organization are defined in the "[Agreement between the United Nations and UNESCO](#)" which came into force on 14 December 1946 after being approved by the UNESCO's General Conference and the UN General Assembly.
- 3.2 Relations between UNESCO and other UN agencies, funds and programmes are defined in Agreements and/or [Memoranda of Understandings](#) which have been signed with these organizations.
- 3.3 UNESCO is a member of, and active contributor to the **UN System Chief Executives Board for Coordination (CEB)**, the **High Level Committee on Programmes (HLCP)**, the **High-Level Committee on Management (HLCM)** and the **United Nations Development Group (UNDG)**, including its Advisory Group and subsidiary bodies. For more information on interagency mechanisms, please refer to the [AM Appendix 4.3A](#).
- 3.4 UNESCO also participates as an observer in the **UN Executive Committee on Humanitarian Affairs (ECHA)** chaired by the Emergency Relief Coordinator, the Under-Secretary-General of the UN Office for the Coordination of Humanitarian Affairs (OCHA).

### 4. Roles, Authorities and Accountabilities

- 4.1 **The Section for International Organizations (ERI/MSO/IGO)** is responsible for coordinating UNESCO's participation, representation in and contribution to UN activities and meetings; in close cooperation with BSP, ODG, New York and Geneva Liaison Offices, and other relevant services.
- 4.2 **Representation at UNESCO meetings** (see also the [Regulations for the general classification of the various categories of meetings convened by UNESCO](#) in the [Basic Texts](#)):
  - (a) Invitations to the UN, Specialized Agencies and IAEA to attend UNESCO meetings

are addressed to the Executive Heads of these organizations and signed by the Director-General (for meetings in Categories I and II) or by the ADG of the sector/director of the bureau which organizes the meeting (for other meetings).

- (b) UN funds and programmes may be invited to attend UNESCO meetings by letter addressed to the Secretary-General of the UN with a copy to the Executive Head of the body concerned. The letter requests the Secretary-General to inform the Executive Head of the body concerned of the meetings, and informs the Secretary-General that a copy has been sent to that body.
- (c) Letters of invitation are drafted by the sector/bureau responsible for the meeting and cleared by ERI/MSO/IGO in the light of the provisions of [AM Chapter 11](#) and of any relevant decisions of the Executive Board.

4.3 **Reports to the UN system organizations** (including UN governing bodies) are dealt with in [AM Chapter 6](#).

## 5. Procedures and Processes

5.1 **Relations with UN Funds and Programmes** are dealt with in [AM Chapter 5](#).

5.2 **Preparation and submission of UNESCO Reports** to the UN and its organs are dealt with in [AM Chapter 6](#).

5.3 By [DG/Note/06/30](#) of 23 June 2006, the Director-General established the “Working Group on UN Reform and UNESCO”. The responsibility of the working group is to suggest concrete proposals on issues such as the “One UN” concept, the Resident Coordinator system and, where possible, the functioning of UNDG, especially at the country level and also regarding its relations with the CEB.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

8.1 Consult [ERI intranet](#) website

## 4.3A United Nations Network and Interagency Mechanisms

### 1. United Nations network

#### 1.1 The United Nations (UN)

- a) The main purposes of the UN, the [Charter](#) of which came into force on 24 October 1945, are:
  - (i) To maintain international peace and security;
  - (ii) To develop friendly relations among nations;
  - (iii) To achieve international cooperation in solving international economic, social, cultural and humanitarian problems, and in promoting respect for human rights and fundamental freedoms;
  - (iv) To be a centre for harmonizing the actions of nations in attaining these common ends.
- (b) The full text of the Charter may be consulted on the ERI and [UN](#) websites. The principal organs of the UN are the General Assembly, the Security Council, the Economic and Social Council (ECOSOC), the Trusteeship Council, the International Court of Justice and the Secretariat.

#### 1.2 The General Assembly

- (a) The General Assembly meets once a year in regular session and is the main deliberative organ of the UN. The Assembly deals with its work through a General Committee (recommendations for the adoption of agenda, the allocation of Items and the organization of work), the Credentials Committee (reports on the credentials of representatives) and six main Committees:
  - (i) The First Committee (Disarmament and International Security Committee);
  - (ii) The Second Committee (Economic and Financial Committee);
  - (iii) The Third Committee (Social, Humanitarian and Cultural Committee);
  - (iv) The Fourth Committee (Special Political and Decolonisation Committee);
  - (v) The Fifth Committee (Administrative and Budgetary Committee),
  - (vi) The Sixth Committee (Legal Committee).
- (b) The Assembly is also assisted by a number of committees, subsidiary organs and expert bodies, such as the Advisory Committee on Administrative and Budgetary Questions (ACABQ), the Committees on Contributions, the Committee for Programme and Coordination, the Committee on Conferences, the International Civil Service Commission (ICSC), the Joint Inspection Unit (JIU), the Board of Auditors, the Investments Committee and the UN Staff Pension Board,. The Assembly establishes ad hoc committees and other bodies, organs and working groups as required to deal with specific matters. When deemed appropriate, the Assembly changes the status of bodies previously reporting to ECOSOC to that of subsidiary organs of the General Assembly, as was the case for the Commission on Human Settlements which became the UN Human Settlement Programme (UN-HABITAT) by resolution 56/206 (2001) and for the Commission on Human Rights which became the Human Rights Council by resolution 60/251 (2006). A list of all these bodies can be found on the [United Nations website](#).

#### 1.3 The Economic and Social Council

- (a) **ECOSOC** consists of 54 Member States elected by the General Assembly and holds one four-week substantive session in July each year, alternating between New York and Geneva. The session includes a high-level segment, a coordination segment, an operational activities segment, a humanitarian segment, and a general

segment attended by government ministers and other high officials, to discuss major economic, social and humanitarian issues. Under the authority of the General Assembly, ECOSOC is responsible for discharging the functions of the UN in the field of international economic and social cooperation (See [Chapter IX](#) and [Chapter X](#) of the UN Charter). In particular it is responsible for:

- (i) Serving as the central forum for discussing international economic and social issues, and for formulating policy recommendations addressed to Member States and the United Nations system;
  - (ii) Making or initiating studies, reports and recommendations on international economic, social, cultural, educational, health and related matters;
  - (iii) Promoting respect for, and observance of, human rights and fundamental freedoms for all;
  - (iv) Assisting in preparing and organizing major international conferences in the economic, social and related fields and promoting a coordinated follow-up to these conferences;
  - (v) Coordinating the activities of the Specialized Agencies, through consultations with and recommendations to them, and through recommendations to the General Assembly.
- (b) Through its discussion of international economic and social issues and its policy recommendations, ECOSOC plays a key role in fostering international cooperation for development and in setting priorities for action.
- (c) ECOSOC has a number of subsidiary bodies:
- (i) Its functional commissions: Statistical, Population and Development, Social Development, Status of Women, Narcotic Drugs, Crime Prevention and Criminal Justice, Science and Technology for Development, Sustainable Development, and United Nations Forum on Forests;
  - (ii) Its regional commissions: Economic Commission for Europe (ECE), Economic and Social Commission for Asia and the Pacific (ESCAP), Economic Commission for Latin America and the Caribbean (ECLAC), Economic Commission for Africa (ECA), Economic and Social Commission for Western Asia (ESCWA);
  - (iii) Its standing commissions and committees, such as the Committee for Programme and Coordination, and the Committee on Non-Governmental Organizations.

1.4 **UN Specialized Agencies** are, under the terms of [Article 57 of the Charter](#), international organizations established by intergovernmental agreement, having wide international responsibilities, as defined in their basic instruments, in economic, social, cultural, educational, health, and related fields, and brought into relationship with the UN in accordance with the provisions of [Article 63 of the Charter](#). They are, in addition to UNESCO, the International Labour Organization (ILO), Food and Agriculture Organization of the United Nations (FAO), World Health Organization (WHO), International Civil Aviation Organization (ICAO), Universal Postal Union (UPU), International Telecommunication Union (ITU), World Meteorological Organization (WMO), International Maritime Organization (IMO), World Intellectual Property Organization (WIPO), International Fund for Agricultural Development (IFAD), the United Nations Industrial Development Organization (UNIDO), and the World Tourism Organization (UNWTO).

1.5 **UN funds, programmes and other bodies** established by the General Assembly. They report to the General Assembly, in most cases through ECOSOC. They include in particular:

- (a) United Nations Conference on Trade and Development (UNCTAD);
- (b) United Nations Environment Programme (UNEP);

- (c) United Nations Children's Fund (UNICEF);
- (d) United Nations Development Programme (UNDP);
- (e) World Food Programme (WFP), a body established by the General Assembly and FAO
- (f) Office of the United Nations High Commissioner for Refugees (UNHCR);
- (g) United Nations Relief and Work Agency for Palestine Refugees in the Near East (UNRWA);
- (h) United Nations Development Fund for Women (UNFEM);
- (i) United Nations Population Fund (UNFPA);
- (j) United Nations Human Settlements Programme (UN-HABITAT)

1.6 **Other organizations of the United Nations system.** Other intergovernmental organizations which do not have the status of Specialized Agencies are members of the UN system, in accordance with special arrangements, such as the International Atomic Energy Agency (IAEA), and the Organization for the Prohibition of Chemical Weapons (OPCW)

1.7 **Related organizations.** The organizations of the UN system also cooperate with the Bretton Woods Institutions (World Bank and International Monetary Fund) and the World Trade Organization.

## 2. Interagency mechanisms - the Chief Executives Board (CEB)

2.1 The **UN System Chief Executives Board for Coordination (CEB)** fosters coordination and cooperation on a range of programmatic and management issues across organizations of the UN system. Under the chairmanship of the UN Secretary-General, CEB brings together twice a year the executive heads of the organizations of the UN system. UNESCO is represented at the CEB by the Director-General. CEB sets policies generally on the basis of recommendations made by its three subsidiary bodies, HLCP, HLCM and UNDG, at which UNESCO is represented at the ADG or Director level. It also issues public statements on specific issues of high priority and urgency.

2.2 CEB is assisted by two high-level committees: the High-level Committee on Programmes, and the High-Level Committee on Management. The UN Development Group (UNDG) is the third "pillar" of the CEB mechanism. The division of labour between these three bodies is as follows:

- (a) The **High Level Committee on Programmes (HLCP)** is the principal mechanism for system-wide coordination on programme issues, and for promoting global policy coherence, including through the development of common UN system-wide policy tools. In addition to providing a forum for inter-agency dialogue on new programme initiatives, including on emerging trends and issues, HLCP advises CEB on issues of strategic planning, global policy and programme development and implementation, and on other aspects that require priority attention in response to challenges facing the UN system and the global community. The HLCP also fosters and supports an integrated and coordinated implementation of and follow-up to major UN conferences and summits, and contributes to the oversight of effective programme implementation at the country level.
- (b) The **High-Level Committee on Management (HLCM)** seeks to ensure global coordination and coherence on administrative and management issues across the UN system. This also includes the harmonization of business practices across the UN system, thus ensuring efficiency and management coherence from global to country levels. It focuses on management reforms that may improve services, enhance productivity and increase efficiency and effectiveness across the United

Nations system. HLCM is also responsible for maintaining dialogue with staff representatives on concerns of a system-wide nature and for security issues.

- (c) The **United Nations Development Group (UNDG)** deals with all aspects of operational activities for development with a focus on country-level work. UNDG brings together all UN organizations that contribute to UN system activities at the country level. The overarching task is to deliver more coherent, effective and efficient support as well as higher quality services to countries seeking to attain internationally agreed development goals, including the Millennium Development Goals, and in pursuit of their own national development priorities. UNDG formulates, for approval by CEB, system-wide guidance to coordinate, harmonize and align UN development activities, in particular at country level through UN country teams. It issues guidance on common country programming processes and tools, including the UN Development Assistance Frameworks (UNDAFs) and modalities of the 'Delivering as One' initiative. UNDG also aims at strengthening the UN development system and the Resident Coordinator/UN Country Team system at the country level and ensures that operations are conducted in accordance with mandates from the UN General Assembly, ECOSOC and governing bodies of UN system organizations.

- 2.3 The **UNDG Advisory Group** – both at the executive head and the ASG/ADG levels – provides the UNDG Chair with advice and guidance on the various operational dimensions of UN system country level activities and the Resident Coordinator System.
- 2.4 The **UN Development Operations Coordination Office (DOCO)**, headquartered in New York, is the technical support unit for the UNDG.
- 2.5 UNDG disposes of five working groups: the Working Group on Programming Issues, the Working Group on Resident Coordinator System Issues, the Working Group on Joint Funding, Financial and Audit Issues, the Working Group on Country Office Business Operations Issues, and the UNDG-ECHA Working Group on Post-Crisis Transition. These groups may create on a short-term basis technical task teams for specific deliverables.



## 4.4 Intergovernmental Organizations (excluding the UN System)

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Relations with Member States and International Organizations, Section for International Organizations (ERI/MSO/IGO), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 In addition to its cooperation with organizations within the United Nations system, UNESCO has established working relations with other intergovernmental organizations (IGOs) with which it has concluded formal agreements or ad hoc arrangements.
- 1.2 This Item covers only those provisions specific to IGOs that do not belong to the UN system.

### 2. Definitions

2.1 **Intergovernmental organizations (IGOs)** are international organizations or agencies established under multilateral agreements between governments. UNESCO cooperates with other specialized organizations and agencies whose interests and activities are related to its purposes, and with which it has concluded formal agreements or *ad hoc* arrangements. The scope of IGOs may be international (those whose Member States belonging to more than one region) or regional (those whose Member States belong to one region only).

### 2.2 Types of relations with IGOs

UNESCO maintains three types of relations with these organizations, formal cooperation agreements, ad hoc working arrangements and *de facto* relations.

- (a) Formal cooperation agreements are concluded with a number of IGOs that are capable of contributing quickly and effectively to the achievement of UNESCO's objectives. By virtue of [UNESCO's Constitution \(Article XI\)](#), each agreement is subject to prior approval by the Executive Board and is in the form of a memorandum or agreement signed by the Director-General and by the head of the IGO concerned. A copy of the agreement is transmitted to the Secretary-General of the United Nations, as per [Article 102 of the United Nations Charter](#). All agreements include clauses covering:
  - (i) Cooperation on joint programme matters within shared fields of competence, the establishment of joint committees for that purpose and other administrative machinery;
  - (ii) Mutual consultation on matters of common interest;
  - (iii) Mutual invitations and representation at meetings at which matters of common interest are to be discussed;
  - (iv) Exchange of information and documents.
- (b) In the absence of formal agreements, short-term informal working arrangements for a specific project can be made between UNESCO and an IGO through an exchange of letters defining their working relationship on specific matters over a fixed period. These very flexible arrangements cover, as needed, one or more of the aspects mentioned in [Paragraph 2.2 \(a\)](#).
- (c) With many other intergovernmental organizations, UNESCO maintains informal relations without formal agreements. These are generally limited to an exchange of information and documents on a specific matter and, in some cases, an invitation

to a meeting deemed to be of joint interest. If the nature of these de facto relations is broadened, the conclusion of *ad hoc* working arrangements by an exchange of letters should be considered.

### 3. Policies

- 3.1 Relations between UNESCO and IGOs are defined in [Article XI of UNESCO's Constitution](#).
- 3.2 UNESCO may establish effective working relationships with IGOs by concluding formal agreements or memoranda of understanding to assure effective cooperation. These arrangements are subject to the approval of the Executive Board. To strengthen such cooperation, UNESCO has signed agreements with many IGOs.

### 4. Roles, Authorities and Accountabilities

- 4.1 ERI/MSO/IGO is responsible for coordinating UNESCO's cooperation with IGOs, except for operational relations with European Union Institutions, particularly the European Commission, and with Multilateral Development Banks, which fall under the responsibility of the Division of Cooperation with Extrabudgetary Funding Sources, Bureau of Strategic Planning (BSP/CFS).

### 5. Procedures and Processes

#### 5.1 Cooperation and consultations with IGOs:

- (a) On general policy matters, cooperation and consultations with IGOs are effected by ERI,
- (b) On programme matters, they are effected by the sector/bureau/office concerned, in close collaboration with ERI.

#### 5.2 Representation of IGOs at meetings convened by UNESCO

- (a) Executive Board and General Conference. In general, only IGOs which have concluded formal agreements with UNESCO, providing inter alia for mutual representation, are invited to sessions of the Executive Board and General Conference. ERI invites the IGOs concerned to send observers and maintains contact on the matter with the Secretariats of the Executive Board and the General Conference.
- (b) Other meetings convened by UNESCO. After consultation with ERI, and subject to Executive Board approval in the case of international conferences of States, other intergovernmental meetings, and conferences of non-governmental international organizations ([Categories I, II and III respectively in the Basic Texts](#)), the sponsoring sector/bureau/office may invite IGOs to send an observer (and/or a chief participant, for non-governmental conferences), at their own expense, to a meeting convened by UNESCO. Where Executive Board approval is required, after consultation with ERI, the sponsoring sector/bureau/office includes in the document for the Executive Board about the meeting, a list of the IGOs it proposes inviting to send an observer (and/or a chief participant, for non-governmental conferences).

#### 5.3 Representation of the Secretariat at meetings convened by IGOs: attendance of staff

- (a) Sectors/Bureaux/Offices:
  - (i) Include in their work plans proposals for the attendance at IGO meetings concerned of the sector/bureau/office staff;
  - (ii) Where attendance at an IGO meeting is not covered in the approved work plans, proceed as indicated in [AM Chapter 11](#);

- (iii) Immediately forward to ERI, unanswered but with comments, any invitation to an IGO meeting they may receive directly;
  - (iv) Submit to ERI for clearance, official travel orders ([Form AM 15-2](#)) and the brief given to Headquarters staff members attending IGO meetings;
  - (v) Forward to ERI a copy of staff members' reports on such meetings.
- (b) Sector for External Relations and Cooperation (ERI):
- (i) Makes comments on the proposals in Paragraph 5.3 (a) (i) for work plans reviews;
  - (ii) Coordinates representation of the Secretariat at IGO meetings;
  - (iii) Notifies IGOs of official responses to invitations;
  - (iv) To the extent of its competence, clears the briefs given to Headquarters staff members attending IGO meetings and provides such additional briefing as may be required;
  - (v) Takes any appropriate action on staff members' reports on IGO meetings as may be within its competence.

#### 5.4 Exchange of information

- (a) Reports and documents from IGOs. Such reports and documents are normally received by ERI and circulated to the sectors/bureaux/ offices concerned. If a sector/bureau/office receives reports and documents directly from an IGO, it should send a copy to ERI.
- (b) Reports and documents sent by UNESCO. Reports to IGOs are coordinated by ERI in accordance with the general principles set out in [AM Item 6.1](#) and are forwarded under cover of a letter signed by ADG/ERI. ERI should be consulted before an IGO is placed on a distribution list for documents produced by a sector/bureau/office.

### 6. Guidelines

- 6.1 General principles set out in the Reference Source. The general principles applicable to relations between UNESCO and international organizations, including intergovernmental organizations, appear in [AM Item 4.2](#) (International Organizations: General). In accordance with that Item, ERI is responsible for coordinating relations with IGOs, whether or not there is an agreement between them and UNESCO.
- 6.2 Related provisions. Provisions governing UNESCO's relations with certain categories of intergovernmental organizations and some aspects of those relations which are not covered by the present Item, appear in the Administrative Manual under:
- (a) [AM Item 4.3](#) "United Nations, Specialized Agencies and other Organizations in the United Nations System"
  - (b) [AM Chapter 11](#) "Meetings"

### 7. Forms

- 7.1 [Form AM 15-2](#) "Official Travel Order"

### 8. Additional Help

Consult the [list of IGOs that maintain relations with UNESCO](#) on the intranet website.

The database is also available on the ERI intranet site.

## 4.5 Cooperation with Non-Governmental and Civil Society Partners

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information (ERI), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Non-governmental partners play a vital role in the achievement of UNESCO's goals. The aim of cooperation with non-governmental partners is to promote these goals by securing the broadest possible assistance from such institutions in the formulation and execution of UNESCO's programme.

### 2. Definitions

Not applicable

### 3. Policies

#### 3.1 Non-Governmental Organizations

The Organization's official relations with NGOs, both formal and operational, are governed by "Directives concerning UNESCO's relations with non-governmental organizations" adopted by the General Conference at its 28th session and amended at its 31st and 34th sessions. [The text of the Directives](#) and the [list of NGOs](#) admitted under these provisions are accessible on the web page of the Section for Non-Governmental Organizations. NGOs admitted to official relations may receive support from UNESCO under the Participation Programme (see [AM Item 4.6](#)).

#### 3.2 Foundations and similar institutions of a non-governmental character

The Organization's official relationship of cooperation with foundations and similar institutions is governed by "Directives concerning UNESCO's relations with foundations and similar institutions" adopted by the General Conference at its 26th session and amended at its 28th and 29th sessions. [The text of the Directives](#) and the [list of foundations](#) and similar institutions admitted under these provisions are accessible on the web page of the Section for Non-Governmental Organizations.

#### 3.3 Celebrity Advocates

This is a group of eminent personalities who, by virtue of the high media coverage that they receive due to their career, fame and humanitarian commitment, help to raise public awareness of and financial support for the great causes championed by UNESCO in the fields of Education, Culture, Science, Information and Communication. Titles for Celebrity Advocates include: Goodwill Ambassadors, Champion for Sports, Special Envoys, Honorary Ambassador and Artist for Peace. [The full list of Celebrity Advocates](#) is available on UNESCO's website.

#### 3.4 UNESCO Clubs, Centres and Associations

- (a) The many activities carried out by UNESCO Clubs, Centres and Associations (referred to collectively below as "Clubs") contribute towards the achievement of the Organization's priorities, objectives and ideals within civil society, raising its profile in Member States. Clubs are grouped together in the World Federation of UNESCO Clubs, Centres and Associations (WFUCA) which, together with regional federations, are set up to enable UNESCO Clubs to speak with a single voice at major international events.
- (b) There are four categories of Clubs for UNESCO:

- (i) Clubs established in schools;
  - (ii) Clubs operating in universities and higher educational institutions;
  - (iii) Clubs intended for a wider membership;
  - (iv) Centres for UNESCO, which operate on a permanent basis in premises usually open to the general public.
- (c) In taking UNESCO's name, the Clubs commit themselves to abide by the Organization's general principles.
- (d) UNESCO National Commissions are responsible for officially recognizing a new Club and supporting its activities. It is also the National Commissions responsibility to ensure that Clubs operate in respect of UNESCO ethics and to make sure that UNESCO's name and logo are correctly used. If a Club does not comply with these rules, the National Commission has the right to withdraw official recognition of the Club.
- (e) These spontaneous entities, whose members are all volunteers, work closely with National Commissions to encourage dialogue and promote peace within and among societies. By committing personally to the drive for the development of mutual understanding and the intellectual and moral solidarity of humankind, its members participate actively in international life within the Club's field of competence. While each UNESCO Club is unique and activities may vary from one to another, they are all involved in three basic functions: training, dissemination of information and action.
- (f) Any person wishing to set up a Club should get in touch with the National Commission in their respective country. More information can be found on the ERI web page and the [database on Clubs for UNESCO](#).

### 3.5 **Associated Schools Project, UNEVOC Network and UNITWIN/UNESCO Chairs Programme**

UNESCO has established three educational networks, namely the UNESCO Associated Schools (ASPnet) which links 8,500 schools in 179 countries worldwide, the UNEVOC Network which currently provides support for technical and vocational education and training in 165 countries, and the UNITWIN/UNESCO Chairs Programme which covers 126 countries. Together they highlight UNESCO's role as a laboratory of ideas, a setter of standards, a clearing house and capacity builder in Member States, as well as a promoter of international cooperation.

### 3.6 **The Programme for Parliamentarians**

- (a) The Programme for Parliamentarians aims to strengthen the Organization's interaction with elected representatives of civil society and to mobilize this powerful network to ensure that its goals and values are reflected in national policy-making, legislation and the budget. UNESCO assists parliamentarians with expertise in many fields of legislation. It encourages them to play a bigger role in promoting international strategies and guidelines in national legislations, in particular in the ratification and follow-up of international conventions and other standard-setting texts for which UNESCO acts as depositary. The Organization works closely with parliamentarians who are the guarantors of the democratic values, human rights and right to freedom of expression that are enshrined in UNESCO's Constitution.
- (b) Cooperation with parliamentarians is a major component of UNESCO's partnership policy (see [A Guide to parliamentary practice](#) and [UNESCO Parliamentary Declarations](#)). It enables the Organization to mobilize an influential network of national and regional legislators, meeting at times within regional or international forums to ensure that adequate attention is devoted by the decision-makers who define development policies and allocate resources to UNESCO's goals in its fields of competence.
- (c) UNESCO endeavours to carry out its activities and specific tasks in collaboration with parliamentary organizations that are partners of the Organization. These include the Inter-Parliamentary Union (IPU), the Latin American Parliament (Parlatino), the Parliamentary Assembly of the Francophonie (APF), the European



Parliament, the Pan-African Parliament, the Arab Inter-Parliamentary Union (AIPU), the Commonwealth Parliamentary Association (CPA) and the Organization for Security and Cooperation in Europe (OSCE) Parliamentary Assembly. Then there are also some twenty parliamentary leagues, known as “Friends of UNESCO”, which function as the parliamentary focal points for the Organization in 107 national parliaments. The regional parliamentary forums for education covering sub-Saharan Africa (FAPED), Arab (FARPED) and Asia-Pacific (FASPPED) regions also belong to this network and participate in the execution of UNESCO’s programmes and priorities.

- (d) More information on the [Programme for Parliamentarians](#) can be found on the UNESCO website.

### 3.7 Cooperation with associations of mayors, cities and local authorities

- (a) The Organization is carrying out a series of activities to encourage cooperation with associations of mayors, cities and local authorities, which have an increasingly important role to play in sustainable community development. Since local authorities represent a direct link between citizens and national/international institutions, they are expected to contribute to UNESCO’s action at different levels, and offer the social and political means for citizens to act both globally and locally.
- (b) UNESCO seeks to develop new forms of partnerships with local governments in order to strengthen political dedication to its priorities and initiatives. It also does this by supporting the actions of cities and local authorities in the political, social, economic and cultural fields.
- (c) With a view to ensuring local political commitment to the Organization’s priorities and initiatives, UNESCO seeks to bring cities together and also to connect them with other partners through sponsoring, twinning and networking operations.
- (d) In the past few decades, cities have become more than ever the heart of human development. They represent the arena for exchanging ideas, experience and capabilities, and serve as laboratories for the implementation of the Organization’s various programmes on urban development. These include the “Urban Development Programme”, “Growing up in Cities”, the “International Coalition of Cities against Racism”, the “Global Alliance for Cultural Diversity, the “Urban Water Management Programme” and the “Man and the Biosphere Programme”. All these initiatives seek to “humanize” urban development by encouraging the extension of social, political, and cultural interaction processes in the major urban centres while taking into account the environmental problems that cities have to address. For these reasons, since 2005 UNESCO has been working closer than ever with UN Habitat to define specific programmes aimed at promoting urban development. It has also reached cooperation agreements with several associations of cities, such as United Cities and Local Governments (UCLG), the Organization of World Heritage Cities (OWHC), the International Association of Educating Cities (IAEC), The Union of Luso-Afro-America-Asiatic Capital Cities (UCCLA) and the Organization of Islamic Cities and Capitals (OICC).
- (e) The contribution of these partners makes local data available to UNESCO and provides it with support on the ground for all its operational activities. More information on [Cities and Local Authorities](#) can be found on the UNESCO website.

## 4. Roles, Authorities and Accountabilities

Not applicable

## 5. Procedures and Processes

### 5.1 Selection of partners

- (a) Prior consultation of Field Offices and Member States concerned. Before establishing a partnership, the Director-General consults the Field Offices

concerned, the National Commissions and other competent authorities of the Member State on whose territory the potential partner is established.

- (b) Check on the relevance of activities. The next step is to check on the relevance of the potential partner's activities and to establish, in particular with the aid of the programme and budget information systems (SISTER and SAP), the specific links between its activities and those included in the Organization's Medium-Term Strategy (C/4) and Programme and Budget (C/5).
- (c) Ethical criteria. Potential partners' support for the Charter and International Covenants of the United Nations and the [Constitution of UNESCO](#) is a prerequisite for the conclusion of a partnership.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

### 8.1 Non-governmental organisations

The [text of the Directives](#) and the [list of NGOs](#) admitted under those provisions are accessible on the Internet site of the Section for Non-Governmental Organizations.

### 8.2 Foundations and similar institutions of a non-governmental character

The [text of the Directives](#) and the list of foundations and similar institutions admitted under these provisions are accessible on the web page of the Section of Non-Governmental Organizations.

### 8.3 Celebrity Advocates

The full list of [Celebrity Advocates](#) is available on UNESCO's website.

### 8.4 UNESCO Clubs, Centres and Associations

Additional information can be found on the ERI web page and database on [Clubs for UNESCO](#).

### 8.5 The Programme for Parliamentarians

[A Guide to parliamentary practice](#).

[UNESCO Parliamentary Declarations](#).

### 8.6 Cooperation with associations of mayors, cities and local authorities

More information on [Cities and Local Authorities](#) can be found on the UNESCO website.



## 4.6 Participation Programme

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information (ERI), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 **The Participation Programme (PP)**, which is conceived as the complement to and counterpart of UNESCO's regular activities, provides direct assistance to the initiatives of Member States in the Organization's fields of competence, in accordance with the priorities set by Member States themselves. Assistance under the Participation Programme is designed to promote national, subregional, regional or interregional activities that relate to the actions proposed in the major programmes, projects and cross-cutting activities of the programme and budget. Such assistance is accorded to Member States or Associate Members, upon request submitted in principle through National Commissions or, in the absence of a National Commission, through a designated government channel. International non-governmental organizations (INGOs) can also obtain assistance under the Participation Programme. Projects submitted by Member States under the programme must relate to the Organization's activities, in particular the major programmes, interdisciplinary projects, activities on behalf of Africa, women, youth and the activities of the National Commissions for UNESCO. Proposals for the benefit of least developed countries (LDCs), developing countries, post-conflict and post-disaster (PCPD) countries, small island developing States (SIDS) and countries in transition were given priority by the General Conference at the 35th session. See [35 C/Resolution 67](#).

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 **The principles and conditions** applicable to UNESCO's participation in the activities of Member States, together with the criteria and the procedures for the granting of emergency assistance, are set out in detail in Resolution 67 adopted by the General Conference at its 35th session ([35 C/Resolution 67](#)).

### 4. Roles, Authorities and Accountabilities

- 4.1 **Planning.** The Draft Programme and Budget includes budgetary estimates for the Participation Programme. The Director-General will take into account the need to ensure transparency and balance in the distribution of the programme's resources.
- 4.2 **Review and approval of the Participation Programme by the General Conference and the Executive Board.** The procedure is the same as for the other regular programme projects contained in the Draft Programme and Budget (see [AM Item 2.2](#)). Requests for assistance, approved or not approved, are the subject of a report on the Participation Programme that the Director-General submits for assessment to the Members of the Executive Board at its every autumn session.

### 5. Procedures and Processes

- 5.1 **Invitation to submit requests for assistance.** Following the adoption of the resolution on the Participation Programme by the General Conference, the Participation Programme Section (ERI/NCS/PPE) prepares, for the signature of the Director-General, a circular letter to be sent to Member States inviting them to formulate their requests for assistance under the Participation Programme, in accordance with the estimates of the Draft Programme and Budget for the following financial period. Copies of this circular letter are sent to National Commissions, Permanent Delegations and UNESCO representatives, and also to a number of international non-governmental organizations. The letter indicates the conditions under which assistance is accorded. It also makes it clear that requests for assistance will be considered only for projects covered by the priorities set by the governing bodies for the Organization's regular programme adopted by the General Conference. Member States are invited to formulate 10 requests or projects, numbered, in order of priority from 1 to 10 and not exceeding certain amounts. A deadline is set for the receipt of requests submitted by Member States and international non-governmental organizations. At the end of each meeting of the Intersectoral Committee on the Participation Programme, and based on its recommendations, a decision is taken by the Director-General, on a country by country basis, on the requests received within the time limit.
- 5.2 The procedure in respect of requests for assistance received during the first year of the financial period:
- (a) Requests for assistance are sent to ERI/NCS/PPE which, after a detailed appraisal, saves them in SISTER and acknowledges receipt thereof. They are then delivered to the sectors or services concerned for evaluation, together with their technical data sheets;
  - (b) The sectors or service concerned have two weeks, from receipt of the requests, to make their evaluation in the light of the technical soundness of the projects, before returning them to ERI/NCS/PPE;
  - (c) Upon receipt of the evaluations from the different sectors and services, the Sector for External Relations and Public Information convenes a meeting of the Intersectoral Committee on the Participation Programme, chaired by ADG/ERI, which considers requests from both a technical and financial viewpoint;
  - (d) The Committee makes, for each project, a number of comments and recommendations on the requests which are forwarded to the Director-General for decision;
  - (e) On the basis of the decisions taken by the Director-General, ERI writes to inform Member States and international non-governmental organizations of the requests which have been approved or not approved. The sectors/bureaux are informed simultaneously;
  - (f) ERI/NCS/PPE, which requests the allocation of funds approved by the Director-General from the Bureau of Financial Management (BFM), undertakes the payment of all the approved projects in the form of financial contributions through the FABS system. Subsequently, National Commissions, NGOs and, in exceptional cases, field offices, proceed with the implementation of the approved projects;
  - (g) When implementation is requested by Member States, the officers responsible for the execution of those projects in the programme divisions or the field offices take, with the assistance of their Administrative Officer (AO), the necessary action concerning the request and ensure it is given effect without delay. The provisions of the Financial Regulations and the Financial Rules and the procedures of the regular programme, including the administrative procedures for the obligation of funds, are applicable to the Participation Programme.
  - (h) ERI/NCS/PPE ensures the transfer of funds to the Member State or to the international non-governmental organization.

## 6. Guidelines

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

More information about the [Participation Programme](#) is available on the UNESCO website.

## 5.1 Overview of General Policies and Procedures for UNESCO's Extrabudgetary Activities

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 UNESCO is financed by assessed contributions from its Member States under the Regular Programme and Budget, approved by the General Conference for each biennium (the [C/5](#) document). To strengthen and complement the Regular Programme and Budget, UNESCO mobilizes extrabudgetary resources, which are voluntary contributions.
- 1.2 UNESCO may receive voluntary contributions under three main **modalities**:
  - (a) **Additional appropriations to the Regular Budget**. For further details see [AM Item 2.5](#);
  - (b) **Special accounts**. For further details see [AM Item 5.2](#);
  - (c) **Funds-in-trust agreements**. For further details see [AM Item 5.4](#).
- 1.3 Responsibility for the programming, resource mobilization, implementation and monitoring of development cooperation programmes funded from extrabudgetary contributions is set out in the [AM Appendix 5A](#) Table on Delegation of Authority and Accountability (ToAA) "UNESCO's Extrabudgetary Activities". The main provisions of the ToAA may be summarized as follows:
  - (a) Programme Sectors, Field Offices and Institutes are under the overall policy guidance and supervision of the Director-General and the Programme Sector ADGs, and are responsible for the programming, implementation and monitoring of UNESCO's extrabudgetary programmes and projects. The Programme Sectors, Field Offices and Institutes are also authorized to mobilize extrabudgetary resources for approved outlines in the Complementary Additional Programme in close consultation with BSP/CFS. For extrabudgetary projects generated in the Field, the Director of an Institute or Director or Head of a Field Office may sign funding agreements after receiving prior authorization from the Director BSP/CFS.
  - (b) BSP/CFS is responsible for the following:
    - (i) The development and updating of UNESCO's Extrabudgetary Resource Mobilization Strategic Plan, UNESCO's relations with actual and potential funding sources, including a regular exchange of views and information on the respective policies and priorities of the funding sources and UNESCO in the field of development cooperation;
    - (ii) Providing advice and support to the Sectors and Corporate Services on the formal aspects of the programming of extrabudgetary projects and programmes under the Complementary Additional Programme (see [AM Item 2.6](#)), "Complementary Additional Programme of Targeted/Projected Extrabudgetary Activities";
    - (iii) Submission of programme and project proposals for funding; the formalization of funding agreements with donors, Plans of Operations with beneficiary countries and the preparation, conduct, and follow-up of regular review meetings with funding sources;
    - (iv) Formal submissions to the funding sources of financial and narrative reports on extrabudgetary activities; and

- (v) The overall coordination of regular monitoring, by UNESCO's senior management and the Governing Bodies of the Organization's extrabudgetary activities.
  - (c) The Bureau of Financial Management (BFM) is responsible for the budgetary management of development programmes and projects. In particular, it advises on the budgetary aspects of such programmes and projects, including on compliance with UNESCO's policies and procedures in the field of cost recovery. It issues authorizations for expenditure in the form of allotments, and conducts budgetary controls such as monitoring in cooperation with the Programme Sector Administrative Officers (AOs). It is also responsible for budget execution and the issuing of periodic status reports with regards to extrabudgetary programmes.
  - (d) BFM also maintains the accounts of extrabudgetary programmes and projects and makes payments in accordance with the approved budgets and work plans; issues regular financial reports on the programmes and projects, including final financial reports upon termination of the activities; and in general ensures the application of UNESCO's financial regulations, rules and procedures pertaining to extrabudgetary activities
  - (e) BSP provides regular advice on UNESCO's overall policies pertaining to development cooperation programmes and procedures, notably with a view to ensuring full alignment with the overall strategic objectives and priorities of UNESCO's Medium-Term Strategy (C/4) and Regular Programme and Budget (C/5)
  - (f) The Office of International Standards and Legal Affaires (LA), the Internal Oversight Service (IOS), the Bureau for Human Resources Management (HRM), the Bureau of Field Coordination (BFC) and the Procurement Division (ADM/PRO) provide, within their respective mandates, and upon request, advice on the programming, resource mobilization and implementation of UNESCO's extrabudgetary activities.
- 1.4 Beyond the above-mentioned distribution of responsibilities regarding UNESCO's extrabudgetary activities, as stipulated in the ToAA, a number of other UNESCO units exercise various functions pertaining to international development cooperation. They may be summarized as follows:
- (a) ERI ensures overall relations with Member States, National Commissions, Intergovernmental and non-governmental organizations, and new partners, notably parliamentarians and civil society. Furthermore, the sector's Fellowships Programme Section (ERI/NCS/FLP) administers the Fellowship component of development cooperation programmes. Finally, the sectors' Division of Member States and International Organizations (ERI/MSO) coordinates UNESCO's participation in the main United Nations bodies, including the Chief Executive Board (CEB);
  - (b) BSP coordinates, in close cooperation with BFC and HRM UNESCO's participation in the United Nations Development Group (UNDG) and its multiple subordinate mechanisms. ADG/BSP represents UNESCO in the High Level Commission for Programming (HLCP) under CEB. ADG/BSP, together with DIRs HRM and BFC, represent UNESCO in the various steering and coordination mechanisms pertaining to the "Delivering as One" approach to UN coherence at the field level, and to the pilot countries selected under this approach;
  - (c) BSP together with HRM, represents UNESCO in the High Level Commission on Management (HLCM) under CEB, and in the Management Group under UNDG;
  - (d) UNESCO's Liaison Office in New York (NYLO) and Geneva (GLO) ensure relevant contacts with the local representatives of the United Nations agencies, and represent UNESCO, as required, in consultations and meetings with these agencies.

## 2. Definitions

- 2.1 **Extrabudgetary contributions** are all funds paid into UNESCO other than Member States' assessed contributions; most of them (except additional appropriations to the Regular Programme), are classified as programme fiduciary funds (PFF), and are voluntary contributions.
- 2.2 **Voluntary contributions** are contributions accepted either in cash or in kind, other than assessed contributions.
- 2.3 **Additional appropriations to the Regular Budget** are contributions accepted by the Organization to be allotted to the Regular Programme and contributing to an existing activity or a new one to be created. Additional appropriations are established through an exchange of letters (see model in [AM Item 2.5](#) "Donations including Additional Appropriations") countersigned by the Director of the division or institute, or the Director or Head of a Field Office. All additional appropriations to the Regular Programme are treated in the same manner as assessed contributions, which means that they are linked to specific Main Lines of Action (MLA) in the [C/5](#). UNESCO does not issue individual financial reports to the donor and all unused funds after completion of activities at the end of the biennium are not returned.
- 2.4 **Special accounts** are generally multi-donor accounts for a specific objective decided upon by the Director-General or the General Conference. When contributions to a special account are pooled, financial reporting is limited to the global receipts and expenditure of the special account, often in accordance with separate financial regulations which must be reported to the Executive Board. Any balance remaining on the account is not returned to donors. In principle, no agreement is signed for contributions to a special account.
- 2.5 **Funds-in-trust** are contributions accepted by the Organization to finance extrabudgetary activities previously agreed with the donor. They are established by specific agreement with the donor. Funds-in-trust are the most appropriate arrangement for structuring contributions from a single donor to whom UNESCO is held accountable for financial reporting on the resources committed for the implementation of a given project.
- 2.6 **Complementary Additional Programme for projected/targeted extrabudgetary activities** is the main tool for the programming of extrabudgetary activities in reinforcement of the [C/5](#), and vehicle for dialogue with donors. For information on preparation of the Complementary Additional Programme see [AM Item 2.6](#).

### 3. Policies

- 3.1 Voluntary contributions are authorized by [Article IX.3 of the Constitution](#), by the relevant sections of the Appropriation Resolution, and by [Financial Regulation 7.3](#) which provides that: "Voluntary contributions, gifts, bequests and subventions, whether or not in cash, may be accepted by the Director-General provided that the purposes for which the contribution is made are consistent with the policies, aims and activities of the Organization and provided that the acceptance of such voluntary contributions, gifts, bequests and subventions which directly or indirectly involve additional financial liability for the Organization shall require the consent of the Executive Board".
- 3.2 The funds-in-trust modality is authorized by the relevant section of the Appropriation Resolution and by [Financial Regulations 6.5, 6.6, 7.3 and 7.4](#).

### 4. Roles, Authorities and Accountabilities

- 4.1 [AM Appendix 5A](#) Table of Delegation of Authority and Accountability (ToAA) "UNESCO Extrabudgetary Activities" (first published with Administrative Circular 2285 of 18 February 2007) reflects the key provisions on the Director-General's Action Plan for improved management of UNESCO's extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for programming, the mobilization of resources, the implementation and monitoring of a project.

## 5. Procedures and Processes

- 5.1 **Currency conversion.** Contributions paid in a currency other than the United States dollars are converted into US\$ at the UN rate at the time of receipt for allocation to the project account, unless expenditures are foreseen in that same currency (e.g. Brazil's self-benefiting funds). If expenditures during the implementation phase of the project are foreseen in a non-US currency, a "reserve amount" may need to be foreseen within the work plans at the beginning of the project (up to approximately 20%) to cover for the risk of currency fluctuations. With the European Commission, specific procedures are applied (refer to [AM Item 5.7](#)).
- 5.2 **Non-convertible currencies.** If contributions are received in non-convertible currency, contracts and expenditure must be made in that same currency. In certain cases, BFM may be able to convert non-convertible currency into US\$, either through use of the non-convertible currency for other programme needs, or with the help of other international organizations. Because of such constraints, and in order to avoid accumulation of inordinate balances of non-convertible currencies, **prior authorization by the Chief Financial Officer is required before acceptance of any non-convertible currency when expenditures are not foreseen in that currency.** In view of variations in the United Nations monthly operational rates of exchange, differences on exchange will be adjusted against contributions accepted in non-convertible currencies.

## 6. Guidelines

- 6.1 [UNESCO's Extrabudgetary Activities: A practical guide.](#)
- 6.2 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects.](#)

## 7. Forms

- 7.1 See individual Administrative Manual items under Chapter 5 for agreement templates and other standard documents pertaining to different types of donors.

## 8. Additional Help

- 8.1 Consult the [Extrabudgetary Help Desk](#).



## 5.2 Special Accounts: General

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management (BFM), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The Director-General is authorized by [Article 6.5 of the Financial Regulations](#) of the Organization to create Special Accounts to receive funding for clearly defined objectives and within the overall framework of the extrabudgetary strategy of the Organization. The creation and purposes of Special Accounts are reported to the Executive Board.
- 1.2 In principle specific Financial Regulations are prepared for individual Special Accounts, based on a standard model. These Financial Regulations are reported to the Executive Board. In cases where no specific Financial Regulations are attached to a Special Account, UNESCO's general Financial Regulations are applicable.
- 1.3 The procedures described in this Item are also applicable, *mutatis mutandis*, to the general sub-account of the Special Account for Voluntary Contributions which was established by the Director-General in accordance with the [Financial Regulation 7.6](#). The decision on the activities to be financed from the Special Account for Voluntary Contributions remains entirely at the discretion of the Director-General. The Financial Regulations of the Special Account for Voluntary Contributions were adopted by the Executive Board by [162 EX/Decision 7.10](#).
- 1.4 The texts of the standard models have been adopted by the Executive Board:
  - (a) Financial Regulations of Special Accounts applicable to institutes and similar bodies created in the framework of UNESCO ([186 EX/Decision 23](#));
  - (b) Financial Regulations of Special Accounts that are not related to institutes or similar bodies ([161EX/Decision 7.10](#)); The standard model in its Word version is available on BFM intranet under [Reporting and Accounts](#).
  - (c) Statutes of UNESCO Prizes ([171 EX/Decision 24](#)) and Financial Regulations of Special Accounts for Prizes ([171 EX/Decision 24](#)).  
The Financial Regulations of existing Special Accounts are available on [BFM intranet](#) under [Reporting and Accounts](#).
- 1.5 Special Accounts can be created under:
  - (a) Programme Fiduciary Funds (PFF) – generally for programme purposes including UNESCO prizes and funded from voluntary contributions. In line with the Cost Recovery Policy (see [AM Item 5.9](#)), unless otherwise decided by the Director-General, a 10% Programme Support Cost is applied to Special Accounts created under PFF;
  - (b) Other Proprietary Funds (OPF) – mainly for self-financing activities (see [AM Item 5.3](#)).
- 1.6 Special Accounts (excluding self-financing accounts under OPF) have the following major characteristics:
  - (a) In general, contributions are voluntary and may come from different donors, meaning that the Special Account is a multi-donor account. All incoming payments to UNESCO should be made by a bank transfer to the Headquarters' bank accounts in USD, or in euro in respect of incoming euro payments. Any payment to be received onto any other currency accounts of the Organization should have a prior written authorization from BFM/TRS.
  - (b) In specific cases, Special Accounts can be credited with funds provided from the Regular Budget of the Organization with a prior decision of the governing bodies as

well as by other revenue such as subventions, endowments, gifts and bequests as are allocated for purposes consistent with the object of Special Accounts, and miscellaneous income including interest earned on investments.

- (c) Funds are “pooled” and expenditure is not linked to any specific donation, and thus there is no individual donor reporting on contributions. The Special Accounts are debited with the expenditures relating to the purposes of the Accounts, including administrative expenses specifically relating to them.
- (d) Any balance remaining on the Special Account at the end of a financial period is carried forward to the next accounting period as part of the general reserve of the Special Account. Upon closure of the Special Account, any remaining funds shall be returned to the donors contributing to the account for the last four years, on a pro rata basis not exceeding the total amount received from each donor. When possible, an end date of the Special Account should be foreseen at the time of its establishment.

## 2. Definitions

- 2.1 **Donations** are gifts, bequests, subventions or contributions (financial and/or in kind) which the Organization may receive directly from governments, public and private institutions, associations and private persons. The Organization may also receive funds for specific activities or projects from such bodies as the United Nations Development Programme (UNDP), other United Nations (UN) agencies, Member States, and international, regional or national organizations.
- 2.2 **Voluntary contributions** are contributions accepted in cash or in kind other than assessed contributions.
- 2.3 **Programme Fiduciary Funds (PFF)** includes institutes, Special Accounts and Trust Funds set up in accordance with [Financial Regulation 6.5](#). They are used to carry out extrabudgetary programme activities in accordance with the respective agreements signed between UNESCO and the related parties or other legal authority.
- 2.4 **Other Proprietary Funds (OPF)** include revenue-generating activities, programme support costs for Special Accounts and Trust Funds, the Staff Compensation Fund, the Terminal Payments Fund, and Headquarters-related Special Accounts.

These funds are used to carry out the programmes, or to group other authorized expenditure, of UNESCO outside the regular programme. The residual right of ownership of all of these funds is ultimately vested in Member States. The funds have been established in accordance with [Financial Regulation 6.5](#) and normally have individual special financial regulations. ([Financial Regulations of OPF Special Accounts](#))
- 2.5 **Special Account for Voluntary Contributions** is an account established to receive voluntary contributions for which no purpose on the use of the contribution is specified (See [Financial Regulation 7.6](#)).

## 3. Policies

### 3.1 Legal basis

- (a) [Financial Regulation 6.5](#): “Trust Funds, Reserve and Special Accounts may be established by the Director-General and shall be reported to the Executive Board.”
- (b) [Financial Regulation 6.6](#): “The purpose and limit of each Trust Fund, Reserve and Special Account shall be clearly defined by the appropriate authority. The Director-General may, when necessary in connection with the purposes of a Trust Fund, Reserve or Special Account, prepare special financial regulations to govern the operations of such funds and accounts, which shall be reported to the Executive Board; the Executive Board may make appropriate recommendations to the Director-General thereon. Unless otherwise provided, such funds and accounts shall be administered in accordance with the present Financial Regulations.”

- (c) [Financial Regulation 7.3](#): “Voluntary contributions, gifts, bequests and subventions, whether or not in cash, may be accepted by the Director-General provided that the purposes for which the contribution is made are consistent with the policies, aims and activities of the Organization and provided that the acceptance of such voluntary contributions, gifts, bequests and subventions which directly or indirectly involve additional financial liability for the Organization shall require the consent of the Executive Board.”
- (d) [Financial Regulation 7.4](#): “Moneys accepted for purposes specified by the donor shall be treated as Trust Funds or Special Accounts under Regulations 6.5 and 6.6.”
- (e) [Financial Regulation 7.6](#): “Moneys accepted in respect of which no purpose is specified shall be credited to the general sub-account of the Special Account for Voluntary Contributions.”

#### 4. Roles, Authorities and Accountabilities

- 4.1 **The beneficiary sectors concerned** make recommendations concerning the creation of a Special Account and utilization of contributions thereto, implement the approved work plans and include information thereon in the report of the Director-General on the activities of the Organization.
- 4.2 The **Budget of Financial Management (BFM)** upon approval of the Director-General creates the Special Account, makes allotment and monitors budgetary aspects, and also closes the Special Account when the operation of the account is no longer required. **BFM** carries out the financial administration of the Special Account, including the receipt of contributions and their acknowledgement; the management and disbursement of funds, and prepares Financial Reports.
- 4.3 The **Office of International Standards and Legal Affairs (LA)** may be consulted, if necessary, on the acceptance of proposed contributions, especially when conditions or restrictions are imposed by the donor.
- 4.4 The **Bureau of Strategic Planning (BSP)** receives proposals from donors who wish to contribute to the Special Account; acknowledges receipt of such proposals for voluntary contributions and advises the potential donors of the decision taken regarding the acceptance of their proposals.
- 4.5 **Other units** take such action within their field of competence as may be necessary.

#### 5. Procedures and Processes

##### 5.1 Procedures concerning the creation of a Special Account

- (a) To open a Special Account, sectors/bureaux/offices are responsible for submitting a request to the Director-General via BSP and BFM. This request should include the purpose and supporting elements for opening a new Special Account with firm commitments for contributions from funding sources.
- (b) Draft Financial Regulations, based on the standard model endorsed by the Executive Board (see [Paragraph 1.4](#) above and the relevant Executive Board decisions), drafted by the Sector and reviewed by BFM. The Financial Regulations are subsequently presented to the Executive Board for information purposes.
- (c) BSP/CFS and BFM make recommendations to the Director-General. Upon the approval by the Director-General, BFM provides a budget code.

##### 5.2 Approval of plans for the utilization of funds under Special Accounts for programme

- (a) The Sector/Bureau prepares a work plan describing the activities to be financed from the Special Account. The work plan will be forwarded by ADG/Director of the sector/bureau to BFM, which will in turn make comments to the ADG/Director (with

a copy to Deputy Director-General when appropriate).

- (b) Upon a specific request, acknowledgements of receipts can be issued by the Accounts Receivable Unit (BFM/FAS/AR) once the funds have been effectively credited onto the Organization's bank account and are transmitted to the donor. Once BFM/FAS/AR has confirmed the receipt of funds, BFM/BMR may give the allotment, without which neither commitments nor expenditure can be made by the implementing Sector/Bureau.

### 5.3 **Authority to initiate activities financed by a voluntary contribution is constituted by:**

- (a) The approval of the work plan, by the ADG for the Programme Sector.
- (b) Allotment of funds by BFM/BMR, after having received confirmation from BFM/FAS/AR that the funds have been deposited. BFM/FAS/AR also forwards confirmation of the receipt of funds to the Sector and to BSP/CFS.

### 5.4 **Information to the Executive Board**

As stated above, the Financial Regulations are presented to the Executive Board together with a brief paper, prepared by the Sector, outlining the objectives of and the reason for creating the Special Account.

### 5.5 **Reporting**

Financial Reports showing the use of funds under a Special Account are issued by BFM/FAS on a yearly basis. Interim financial reports may be issued when required.

### 5.6 **Closure of Special Accounts**

The Director-General shall consult the Executive Board before the closing of Special Accounts.

## 6. Guidelines

- 6.1 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects.](#)

## 7. Forms

- 7.1 [AM Appendix 5.2A](#) "Model Letter for contributions to Special Accounts"

## 8. Additional Help

Not Applicable

## 5.2A Model Letter for contributions to Special Accounts

Download [5.2A Model Letter for contributions to Special Accounts](#) 

....., 20XX

**To:**

.....  
Assistant Director General / Director Field Office  
Sector for .....  
United Nations Educational, Scientific and Cultural Organization  
7, Place de Fontenoy  
75352 Paris SP  
France

**From:**

(insert name of the donor),

.....X.....  
.....

Dear .....,

**Ref.: Contribution in favour of the (insert name of the Programme and Special account)..**

The ...(insert name of the donor)..., is pleased to provide a contribution of, .....  
..... (hereafter referred as the "Funding Contribution") to support the UNESCO's activities related to the programme ..... (hereafter referred as "the Programme")....

The ...(insert name of the donor)... understands that the Funding Contribution will be credited to a Special Account (hereafter referred as "the Fund") managed by UNESCO to support the above-mentioned Programme. The Financial Regulations of the Fund constitute the annex 1 to the present agreement.

The ...(insert name of the donor)... agrees to pay UNESCO the Funding Contribution on condition that UNESCO:

1. Uses the Funding Contribution for the purpose of the Programme;
2. Provides to the ...(insert name of the donor)..., upon request, with written confirmation of receipt of the Funding Contribution and statement specifying that the Funding Contribution will be used for the purpose(s) of the Programme;
3. Provides a consolidated financial report of the Fund, as well as consolidated narrative report on the progress of the activities implemented through the Fund, in accordance with UNESCO procedures for multi-donor contributions under a special account. Reports shall be sent to all donors in a standard format.

4. Provides a final narrative report and a final consolidated financial report to the **...(insert name of the donor)...** upon termination of the Programme and related closure of the Fund;

The **...(insert name of the donor)...** understand that in accordance with UNESCO procedures for multi-donor contributions under a special account, any unspent balance, which may remain after the closure of the special account, shall be returned to the donors contributing to the account for the last four years, on a pro rata basis not exceeding the total amount received from each donor.

The **...(insert name of the donor)...** shall deposit the amount of **.....** in the following UNESCO's account:

***[As per AM Item 3.7, paragraph 5.2 (a), all contributions to UNESCO should be made by a bank transfer onto the USD account of the Headquarters except for EUR contributions that should be made onto the EUR account of the Headquarters. Any other exception to the above mentioned is subject to a prior written authorization from BFM/TRS]***

***[delete the bank account as appropriate]***

**Payments in USD are to be made only by bank transfer to the following bank account:**

Account holder: UNESCO  
 Bank: JPMorgan Chase Bank  
 Address: 270 Park Avenue  
           New York, NY, 10017  
           USA  
 Account n°: 949-1-191558  
 SWIFT: CHASUS33 – ABA N° 0210-0002-1

**Payments in EUR are to be made only by bank transfer to the following bank account:**

Account holder: UNESCO  
 Bank: Société Générale, Paris, France  
 Account n° (IBAN): FR76 3000 3033 0100 0372 9190 997  
 SWIFT: SOGEFRPP

Reference to be quoted in any payment instruction: **[Corresponding budget code or other UNESCO identification code]**

The Funding Contribution is intended to cover the direct costs of UNESCO's activities for the Programme and to contribute, at the rate of 10%, to UNESCO's expenses for the technical and administrative supervision of the Fund. It shall be subject to the internal and external auditing procedures as provided for in the financial regulations, rules and directives of UNESCO.

Please sign this letter as confirmation of the agreement set out by **...(insert name of the donor)...** and UNESCO.

The **...(insert name of the donor)...** welcomes the opportunity to cooperate with the UNESCO's  
 .....

Yours sincerely

\_\_\_\_\_  
.....Name.....  
.....Title.....  
.....X.....

Agreed to by:

United Nations Educational, Scientific and Cultural Organization

By: \_\_\_\_\_  
Name: .....  
Title: .....  
Date: .....



## 5.3 Self-financing Activities

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management (BFM), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Some of the Organization's activities are self-financing in that the income that they generate is used to defray expenditure and improve the quality of the goods and services supplied. Such activities are only undertaken if they contribute to the advancement of a programme, provide a service necessary to the efficient functioning of the Organization, or promote the objectives of the Organization; they are never undertaken with the sole or primary purpose of securing revenue. Self-financing activities, coming under extrabudgetary resources, complement activities carried out under the Regular Budget, which they reinforce without imposing additional charges on Member States.

### 2. Definitions

- 2.1 The Organization has established funds and Special Accounts governed by specific Financial Regulations for the management of income generating activities. This mode of operation provides the necessary flexibility enabling managers to react immediately to unforeseen situations without having to take account of the time constraints on the biennial Budget of the Regular Programme.

### 3. Policies

- 3.1 The following five funds and special accounts have been established by the Organization for income generating activities:
  - (a) Financial Regulations of the Special Account for the Headquarters Utilization Fund ([168 EX/Decision 8.1](#));
  - (b) Financial Regulations of the Public Information, Liaison and Relations Fund (see [BFM Intranet - Financial Regulations for Special Accounts](#));
  - (c) Publications and Auditory and Visual Material Fund ([AM Appendix 13.5B](#));
  - (d) Financial Regulations of the Special Account for Interpretation Services ([BFM Intranet - Financial Regulations for Special Accounts](#));
  - (e) Special Account for Documents ([BFM Intranet - Financial Regulations for Special Accounts](#)).
- 3.2 The estimated income and expenditure of income-generating activities is set out in [Annex VII of the C/5 document](#). Any operational surplus is utilized in accordance with the provisions of the financial regulations governing special accounts.

### 4. Roles, Authorities and Accountabilities

- 4.1 Within the Secretariat, the management of self-financing funds is based on a bipartite structure (i.e. Sector/Bureau and BFM), and operates on the basis of a budget allocation/allotment mechanism.
- 4.2 The general principle for the administration of these accounts is that they should be self-financing and that expenditures should be covered by the income generated from them.

## 5. Procedures and Processes

### 5.1 Sectors/Bureaux are mainly responsible for:

- (a) Requesting the creation of a self-financing Special Account and preparing the relevant Financial Regulations for approval by the Director-General. Such requests require the visas of the CFO and LA (the Executive Board has approved a standard model for the submission of Financial Regulations of Special Accounts ([161 EX Decision 7.10](#)) See [AM Item 5.2](#);
- (b) Ensuring that the revenue generated from such activities are credited to the appropriate account by BFM;
- (c) Preparing a work plan (ad hoc) for the use of available resources;
- (d) Requesting BFM for the allotment of funds;
- (e) Providing the budgetary estimates (income and expenditures) during the elaboration of the [C/5 document for Annex VII](#).

### 5.2 BFM's responsibility includes:

- (a) Creating the relevant budget codes in Finance and Budget System ([FABS](#)) for these Special Accounts;
- (b) Verifying that requests for allotments are covered from income generated (including interest) and any available reserves;
- (c) Preparing the financial statements of these accounts and reconciling the financial statements to the budget information and adjusts the budget status in FABS as appropriate;
- (d) Creating sub-accounts within the main accounts for better monitoring and implementation of activities (examples: documentation and publication services within ADM/CLD, and Publications Fund within ERI/DPI);
- (e) Liaising with the relevant Sector/Bureau on the inclusion of budgetary estimates for OPF in the C/5 ([Annex VII of the C/5 document](#));
- (f) Providing budgetary guidance and advice to senior management, any established committee and other stakeholders;
- (g) Crediting the income generated to the relevant accounts.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 5.4 Funds-in-Trust Cooperation: General

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item. This Item applies to Headquarters and Field Offices. (Original: English).

### 1. Overview

- 1.1 This Item deals with extrabudgetary contributions from a single donor, or several donors, to whom UNESCO is held accountable for resources made available for the implementation of a given extrabudgetary project, or programme. It covers general aspects of funds-in-trust cooperation as well as donated funds from bilateral donors and self-benefiting arrangements.
- 1.2 Funds-in-trust contributions are utilized by UNESCO for the programming, implementation and supervision of extrabudgetary projects or programmes selected by the donor in cooperation with the Organization. UNESCO's services may consist of the provision of personnel assistance, analysis and advice, the organization of training activities (including the administration of Fellowships), the procurement and contracting of equipment, or other services consistent with the Organization's mandate and requested by the donor.

### 2. Definitions

- 2.1 **Extrabudgetary contributions** are all funds paid into UNESCO other than the Member States' assessed contributions; most of them (except additional appropriations to the Regular Programme), are classified as Programme Fiduciary Funds (PFF), and are largely synonymous with voluntary contributions.
- 2.2 **Voluntary contributions** are contributions accepted either in cash or in kind other than assessed contributions.
- 2.3 **Funds-in-trust** are extrabudgetary contributions received from governments, organizations - international, national or non-governmental — foundations, private companies or other sources for the purpose of enabling UNESCO to carry out, on their behalf and at their request, specific activities that are consistent with the aims and policies of the Organization. Most funds-in-trust agreements are limited to a single donor and tied to a single project; but multi-donor trust funds may also be envisaged. Funds-in-trust may be donated (intended for utilization beyond the donor's territory) or self-benefiting.
- 2.4 **Self-benefiting funds-in-trust.** Funds-in-trust contributions intended for the implementation of extrabudgetary projects and programmes for the benefit of the funding source are termed self-benefiting funds-in-trust.
- 2.5 **Donated funds-in-trust.** Funds-in-trust contributions intended for the implementation of activities benefiting recipients other than the donor are termed donated funds-in-trust.
- 2.6 **Monitoring:** The function of Monitoring is to assess the actual situation compared to the programmed information originally defined and take corrective action when needed. Monitoring is part of programme management and should therefore not be considered as an additional task serving only reporting purposes. It allows keeping track of progress, to ensure that the implementation is on the right track and to take corrective measure when required. It furthermore facilitates reporting to key stakeholders and management on the progress achieved in a transparent and results-oriented manner in order to inform decision-making and to improve future policy and programme design.
- 2.7 **Self-evaluation:** an evaluation of a project conducted by the responsible project officer.

## 2.8 External evaluation:

External evaluation: an evaluation of a project conducted by independent entities and / or individuals outside the donor and UNESCO selected through a competitive process.

## 2.9 External Audit

The External Audit of UNESCO's accounts is undertaken by an External Auditor appointed in a manner decided by the General Conference for the purpose of auditing the accounts of UNESCO for the 6 years following his/her appointment. The External Auditor is completely independent and solely responsible for the conduct of the audit.

## 2.10 Specific project audits or verifications

Certain donors may be subject to internal regulations that require a specific verification of the project's accounts as a condition to their granting of funds, and UNESCO may conclude that accepting such conditions is in the interest of the Organization. Thus exceptionally and on case-by-case basis, the External Auditor may agree to undertake specific project audits, or supervise the audit work of a third-party auditor (see [Guidelines 6.7 "Guidelines on specific project audits or verifications involving a third-party auditor"](#) for further details).

## 3. Policies

3.1 **Voluntary contributions** are authorised by [Article IX.3 of the Constitution](#), by the relevant sections of the Appropriation Resolution, and by [Financial Regulation 7.3](#).

3.2 The funds-in-trust modality is authorized by the relevant section of the Appropriation Resolution and by [Financial Regulations 6.5, 6.6, 7.3 and 7.4](#).

## 4. Roles, Authorities and Accountabilities

### 4.1 Programme Sectors/Corporate services and Field Offices

(a) Formulation of extrabudgetary project or programme proposals. In the context of the preparation of work plans, following the formal adoption of the C/5 document for a given biennium, staff in Programme Sectors/Corporate services, Field Offices and Category I Institutes are responsible for programming the Outlines to be included in the "Complementary Additional Programme of targeted/projected extrabudgetary activities" under the overall responsibility of the Sector ADG/ADG or Director of the concerned Corporate Service.

(b) Once a donor has indicated an interest in funding proposals in the CAP, Programme Sectors/Corporate services, Field Offices and Category I Institutes are responsible for creating an extrabudgetary project in SISTER.

See [AM Item 2.2 "Programme and Budget \(C/5\)"](#) and [AM Item 2.6 "Complementary Additional Programme of Targeted/Projected Extrabudgetary Activities"](#) concerning the Complementary Additional Programme of projected/targeted extrabudgetary activities.

(c) Implementation of extrabudgetary projects: Once an extrabudgetary project has been approved by a funding source, the Project Officer (PO) concerned is responsible for ensuring its registration in the appropriate systems together with the relevant CAP Outline, and for ensuring implementation of the project.

(d) Equipment

All equipment, materials and supplies provided in accordance with a funds-in-trust agreement concerning a specific project shall be devoted exclusively to the execution of the project. Non expendable equipment shall remain the property of UNESCO. Non-expendable equipment with an individual value of USD 1,000 or more and Small Attractive Items (see [AM Item 10.1, paragraph 2.2](#) for the definition) with an individual value of USD 300 or more shall be recorded by the Administrative Officer in the project inventory register. On termination of the project, UNESCO shall, in

consultation with the donor decide on the transfer of the official title of such equipment. The title to all equipment, other than non-expendable and Small Attractive Items, is considered to be transferred to the beneficiary Government upon delivery to the project site.

- (e) Revision of extrabudgetary project documents and extrabudgetary project budgets: When required, but at least once a year, the PO, in cooperation with his/her Administrative Officer (AO), must prepare a revision of the extrabudgetary project budget and work plan for submission to the Bureau of Financial Management, Budget Monitoring and Reporting Section (BFM/BMR) to reflect actual financial execution under the extrabudgetary project. If the modifications compared to the original budget are sufficiently important to warrant the donor's approval – for instance if transfers between budget lines, or an overall increase in the budget, are proposed; or if it is necessary to extend the funding agreement – upon BFM/BMR clearance the budget is submitted to BSP/CFS for transmission to the donor for approval, highlighting the proposed modifications, their rationale, and the impact on the original extrabudgetary project design and budget. Such major modifications in the budget would normally also entail modifications in the project as entered in SISTER as well as to the project document itself, in particular the time frame of project activities, which must be approved by the donor. Furthermore, if the schedule for the activities is extended beyond the term of the Agreement, the Agreement itself would need to be extended by written agreement between the Parties. The transfer of funds to the project, and the issuance of new allotments, take place on the basis of the approved/revised budget and work plan, and if required, the submission by UNESCO of substantive information (eg on achievement of expected results or on the implementation strategy) together with the formal request for allotment. Unused budget funds under a previous allotment are not automatically carried forward to the next financial year but they will be re-allotted upon submission to BFM of a revised workplan.
- (f) Drafting of reports: The PO prepares an annual (or more frequent, if requested by the funding source) report on the progress of the extrabudgetary project. The PO also prepares a final report as soon as possible after the termination of the extrabudgetary project in accordance with the format established by BSP/CFS. Even if a final report is prepared by the Chief Technical Adviser of the extrabudgetary project, or an implementing organization subcontracted by UNESCO, the organization must add its own comments and approval of the report before its finalization. All substantive reports require the formal review and approval of the Sector ADG. In addition to regular progress reporting, the PO may be requested by BSP/CFS to prepare a short implementation status report prior to each formal review meeting with the funding source, updating the most recent progress report, and providing recommendations on decisions to be made during the meeting.
- (g) Monitoring of projects:
- (i) The PO bears the key responsibility for regular monitoring of extrabudgetary project implementation under the overall responsibility of his/her Field office Director/Head and ADG, focusing both on budgetary, financial and substantive aspects, and keeping in mind the need for possible remedial action.
  - (ii) Narrative and financial reporting are important tools to allow for joint monitoring of the project by UNESCO and the donor. In addition, as for all other work plans, an assessment of progress is made every six months for Extrabudgetary Projects in SISTER.
  - (iii) Sector Alert Systems provide for early warning and remedial action relating to underperforming extrabudgetary projects. Under the Sector Alert System, BFM/BMR produces a quarterly monitoring report on budgetary/financial aspects of the implementation of extrabudgetary projects. The report is sent to the Sectors/Corporate Services with copy to BSP/CFS. This budgetary/financial analysis is supplemented by a six monthly report by BFM on dormant extrabudgetary projects and deficits addressed to the Sectors/Corporate Services with copy to BSP/CFS.

(iv) On the basis of the quarterly monitoring reports provided by BFM/BMR, and taking into account the six monthly reports on deficits and dormant extrabudgetary projects each Sector ADG undertakes a quarterly review of all extrabudgetary projects under their overall responsibility to review budgetary, financial and substantive aspects of project implementation and take appropriate remedial action if required. BSP/CFS is informed of any action requiring donor approval.

(h) Evaluation of extrabudgetary projects:

In UNESCO, extrabudgetary resources are subject to the same oversight controls as regular programme resources. Evaluations shall be conducted in accordance with UNESCO's evaluation policy and evaluation guidelines. UNESCO is also a member of the United Nations Evaluation Group and recognizes UNEG Norms and Standards for evaluation in the United Nations system.

The evaluation of extrabudgetary projects is intended to a) provide accountability for results b) identify lessons on what works and what does not and c) give recommendations to improve project performance. Such evaluative information consequently provides an evidence base for decision-making to improve the future performance of the Organization.

Extrabudgetary projects are subject to self-evaluation<sup>[1]</sup> and external evaluation<sup>[2]</sup>. All projects require a self-evaluation at the completion of the project. A mid-term self-evaluation is recommended when the project's duration is more than three years. Projects greater than \$500 000 require an external evaluation. Sector ADGs are responsible for the management of these evaluations in accordance with UNESCO evaluation procedures.

UNESCO will give favorable consideration to requests from donors for external evaluations below the threshold of USD \$500,000, as long as provision is made for the total cost of the evaluation to be borne by the donor.

As part of its quality assurance role, the Internal Oversight Service (IOS) supports sectors by providing the necessary guidelines, tools and advice on the appropriate evaluation procedures and practices. In addition, IOS may decide at any time to evaluate an extrabudgetary project itself or to commission an external evaluation. IOS identifies these evaluations in consultation with programme sectors and includes them in its biennial work programme.

A copy of the final evaluation shall be sent by the manager of the evaluation to Director BSP/CFS, Director IOS and the Executive Office of the relevant Programme Sector.

BSP/CFS will send the final evaluation report to the donor.

Please see "[Guidance Note on the Evaluation of UNESCO's Extrabudgetary Activities](#)" for further details under paragraph 6.4 below.

(i) Closing of extrabudgetary project accounts

(i) When all project activities are completed, the PO, in cooperation with the concerned AO, monitors the final payments under the commitments raised, ensures that all the commitments are liquidated and all payments duly recorded in SAP. The AO requests BFM/BMR (Donor Reports) to proceed with the closure of the project account (project is operationally terminated). BFM/FAS/AP performs further internal checks for any other outstanding items on suspense accounts. Once the internal checks are completed (if any pending issues are identified, respective PO or AO of the project is informed) and monthly accounts are closed, a Pre-Final Financial Report is issued unless other instructions provided by BSP/CFS. Upon issuance of a Pre-Final Financial Report, BFM/BMR (XB Budget) should change the status of the budget code in SAP to TECO. An eventual Final Financial Report is issued by BFM/BMR (Donor Reports) when the respective project account balance is zero (project is financially closed). Upon the issuance of a final financial report from BFM/BMR (Donor Reports), BFM/BMR (XB Budget) is requested to close the project account. Possible savings in the project account are returned to the donor, normally through transfer to the

General Fund created for the donor in question, unless prior agreement has been reached on another use.

- (ii) In case the unspent balance of an extrabudgetary project should be transferred directly to the donor (i.e. cash transfer), the following process should be applied:
  - a. BSP/CFS sends the relevant instructions by memo to BFM/ BMR (Donor Reports), including the exact name of the donor, the complete bank references, the amount to be transferred, the budget code of the project concerned and the payment reference for the donor.
  - b. BFM/BMR (Donor Reports) will ensure with BFM/FAS/MD that the donor bank references is up to date if not BFM/BMR (Donor Reports) will inform BFM/FAS/MD of the donor new bank reference for the appropriate amendment in SAP.
  - c. BFM/FRA upon receipt of BSP/CFS's memo records the requested return of funds.
  - d. BFM/FRA validates the payment through SAP Payment validation workflow when implemented.
- (iii) When appropriate, the PO also prepares a list of existing project equipment, so that BSP/CFS may consult the donor to obtain permission to transfer the ownership to the beneficiary government.

#### 4.2 The Bureau for Strategic Planning (BSP)

BSP collaborates with the Programme Sectors/Corporate Services, Field Offices and Category I Institutes in the programming of extrabudgetary activities, in particular assessment of CAP outlines to be included in the "additional programme" to ensure quality in presentation, and overall compatibility with UNESCO's strategic objectives and main priorities.

#### 4.3 Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS)

- (a) The main tasks of BSP/CFS are to provide UNESCO colleagues with information about the overall policies and possible particular requirements of the different funding sources, including their substantive and geographical priorities, as well as *with advice on and assistance* in the preparation of the various documents related to extrabudgetary cooperation.
- (b) BSP/CFS provides advice and support to the Sectors/Corporate Services on formal aspects of the programming of extrabudgetary projects and programmes under the Complementary Additional Programme, in close consultation with BFM on budgetary aspects as well as the application of the Cost Recovery Policy. Upon the finalization of the Complementary Additional Programme of targeted/projected extrabudgetary activities, the Division also *coordinates the relations with donors/partners* through the development of an extrabudgetary resource mobilization strategic plan, broad collective consultations with funding sources, subsequently soliciting interest from individual donors, and the eventual transmission of Sector-approved project documents.
- (c) BSP/CFS review Extrabudgetary Project Proposals in SISTER and checks inter alia the compatibility of proposals with the requirements of the funding source in question. Project proposals are officially submitted to the funding source by BSP/CFS.
- (d) After the formal presentation of the project proposals to the funding sources, BSP/CFS *monitors their consideration* and keeps the submitting UNESCO units informed.
- (e) Following approval of a given extrabudgetary project or programme by a donor, BSP/CFS prepares and signs the *funds-in-trust agreement*. If the funds-in-trust agreement is not based on a standard UNESCO model, BSP/CFS consults with BFM and LA prior to signature. In this context, BFM will verify any deviations from any non-standard budgetary and financial provisions and LA will verify any deviation from the



standard legal provisions of the relevant standard UNESCO model.

- (f) For country based funds-in-trust projects, BSP/CFS cooperates with the project officer in the preparation of the *plan of operations* with the beneficiary (See [Section 7 “Forms”](#) below).
- (g) BSP/CFS asks BFM/BMR to create the project account and the donor to transfer the funds.
- (h) During project implementation, BSP/CFS is responsible for submitting to the funding sources, regular *narrative and financial* reports prepared, respectively, by the Project Officer and BFM/BMR (Donor Reports), as well as the final report and the final financial report.
- (i) BSP/CFS also liaises with the Project Officer, IOS and the funding sources, on the preparation and implementation of project reviews and evaluations.
- (j) BSP/CFS is the UNESCO representative at the regular review meetings with the funding sources, where general presentations are given on overall trends in UNESCO’s own policies and priorities with a view to sensitizing donors. Ongoing projects are reviewed, and new project proposals may also be discussed on these occasions.
- (k) BSP/CFS initiates monitoring of extrabudgetary activities by senior management and reports to UNESCO’s Governing Bodies on extrabudgetary activities as set out below:
  - (i) Monitoring by Senior Management
    - a. Twice a year, the Committee of Budget and Finance conducts an overall review of extrabudgetary activities, with a specific focus on underperforming projects and makes recommendations to the Senior Management Team on corrective action to be taken.
    - b. The Senior Management Team conducts an overall review of all extrabudgetary activities twice a year upon proposals from DIR/BSP/CFS. Based on a report from DIR/BSP/CFS, the Director-General conducts an annual review of all extrabudgetary activities with a view to deciding on corrective action if necessary.
  - (ii) Reporting to Governing Bodies
    - a. Executive Board  
An item on extrabudgetary activities prepared by DIR/BSP/CFS in consultation with BFM is inscribed at each Fall session of the Executive Board.
    - b. General Conference  
A report on extrabudgetary activities and their interplay with regular programmes, upon a proposal by DIR/BSP/CFS, is presented to each session of the General Conference.

#### 4.4 The Bureau of Financial Management (BFM)

- (a) BFM/BMR provides advice and assistance to POs in B4U and SISTER on the preparation of the budgetary aspects of substantive project proposals to ensure that they comply with UNESCO’s budget standards and Cost Recovery Policy.

BFM/BMR reviews and validates in SISTER the proposed extrabudgetary project budget over \$250,000 for onward transmission to BSP/CFS, and then to the potential donor. If standard support costs rates are not applied, prior approval must be sought from the Director-General via BSP/CFS and BFM/BMR on a possible waiver, indicating sustaining arguments.

AOs are responsible and accountable for the review, validation and budget coherence and compliance with budgetary principles for all projects under \$250,000.

- (b) Upon receipt of the approved funding agreement, the Administrative Officer’s signs check list and the Plan of Operations (if required) in the case of funds-in-trust and the creation /validation of the extrabudgetary project in SISTER, BFM/BMR creates the FABS extrabudgetary code, enters the allocation, and reflects the FABS code in

## SISTER.

- (c) *Authorization for expenditure* in the form of allotments for a given project are issued by BFM/BMR upon request from the PO through the AO concerned, based on an annual work plan, and on condition that sufficient funds have been credited to the project account.
- (d) BFM/BMR also *reviews and advises* on budgetary aspects of project documents and budget revisions, issues periodical budgetary status reports and financial forecasts, and exercises *budgetary control* through the allotment system.
- (e) BFM is responsible for the *financial administration* of extrabudgetary funds (including the receipt, management, investment and disbursement of funds).
- (f) BFM also reviews the financial terms of non-standard donor agreements to ensure that they are in compliance with UNESCO's regulations and rules.
- (g) The Treasury Section (BFM/TRS) is responsible for the receipt of all contributions, and the temporary investment of any surplus funds. See [AM Item 3.7, paragraph 5.2](#) "Incoming Payments". BFM is also responsible for the verification of the financial credentials of potential partners in the private sector on the basis of the information provided by BSP/CFS if the related agreements with the potential partners include financial engagements on their behalf.
- (h) BFM/BMR also maintains and monitors the accounts of the extrabudgetary projects, and prepares regular – at least once a year - financial reports on all income, commitments, and expenditure.
- (i) When a project is operationally terminated, the relevant AO in co-operation with the PO liquidates commitments as and when possible, and no later than 12 months after the operational termination of the project, and informs BFM/BMR (Donor Reports). When all commitments are liquidated, BSP/CFS is requested to consult the donor on the handling of possible remaining funds.
- (j) When the balance in the account is zero, BFM/BMR (Donor Reports) prepares a final financial report, and BFM/BMR (XB Budget) formally closes the project account and proceeds with the archiving of the project documents.
- (k) BFM also issues annual financial closing instructions for extrabudgetary accounts.
- (l) Twice a year, the Financial Services Section (BFM/FNS) reviews commitments for validity and conformity with UNESCO's financial rules.
- (m) Finally, the Financial Policy and Compliance Section (BFM/FPC), through the work of "one-stop-shop" will assist POs with an aim to mitigate risks, achieving best value for money and process efficiencies for procurement and contracting undertaken in a decentralised manner. The services include policy, guidance, training and technical assistance for all high value contracts (those amounting to USD 150,000 and above), not only for the procurement of goods, works and services, but also for implementation partnership agreements, financing activities contracts and other forms of contractual agreements

#### 4.5 The Office of International Standards and Legal Affairs (LA)

LA is consulted on the legal aspects of *non-standard agreements* for cooperation –with a funding source or a beneficiary government - notably if the provisions may expose UNESCO to financial or legal risks. The role of LA in this context is particularly important for funding agreements with partners in the private sector.

#### 4.6 The Internal Oversight Service (IOS)

IOS seeks to ensure that extrabudgetary programmes/projects are relevant and sustainable, delivered effectively and efficiently, and achieve the intended impacts. The C/5 Evaluation Plan lists evaluations to be carried out during the biennium in question. IOS promotes focus on results by encouraging the incorporation of lessons learnt from programme evaluations. IOS should be informed of all evaluations planned and under consideration in order to determine the best approach to manage the evaluation.

#### 4.7 External Auditor

The External Auditor's mandate is detailed under [Article 12 of the Financial Regulations](#) and in the Annex "Additional Terms of Reference Governing the Audit". His/her role with regards to specific project audits or verifications is outlined in [Guidelines 6.7](#) ("[Guidelines on specific project audits or verifications involving a third-party auditor](#)") below.

- 4.8 **AM Appendix 5A** "Table on Delegation of Authority and Accountability (ToAA) for UNESCO's Extrabudgetary Activities" (first published with Administrative Circular 2285 of 18 February 2007) reflects the key provisions on the Director-General's Action Plan for improved management of UNESCO's extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for programming, the mobilization of resources, the implementation and monitoring of a project.

[1] Self-evaluation: an evaluation of a project conducted by the responsible project officer.

[2] External evaluation: an evaluation of a project conducted by entities and / or individuals outside the donor and UNESCO selected through a competitive process.

## 5. Procedures and Processes

### 5.1 Conclusion of a funds-in-trust agreement

- (a) **General agreement.** A general agreement for funds-in-trust arrangements may be concluded by UNESCO with a donor if it is expected that the latter will finance a number of extrabudgetary projects to be carried out under funds-in-trust arrangements. General agreements for funds-in-trust arrangements are signed in duplicate by BSP/CFS and a representative of the donor. The original retained by UNESCO is filed by BSP/CFS with UNESCO's Archives.
- (b) **Project agreement.** When a donor consents to fund an extrabudgetary project submitted by UNESCO, BSP/CFS, in collaboration with the executing unit, prepares a funds-in-trust agreement to be concluded between UNESCO and the donor for the financing of the extrabudgetary project. Such mutual commitments are made on a project-by-project basis through an agreement or an exchange of letters between the parties, making reference to a general agreement between UNESCO and the donor, if such an agreement exists. The Standard Model Letter for a Funds-in-Trust Project Agreement with a donor is given in [AM Appendix 5.4A](#). The Standard Model Fund-in-Trust Agreement with a Governmental Funding Source is given in [AM Appendix 5.4B](#). When contributions from a donor are agreed for specific projects in connection with a wider framework agreement, including a general agreement, with the same donor, the model in [AM Appendix 5.4A](#) is mainly used. In other respects, the models in [AM Appendix 5.4A](#) and in [AM Appendix 5.4B](#) may be used interchangeably.

UNESCO's proposals and the donor's acceptance thereof constitute the funds-in-trust **agreement** between UNESCO and the donor. The approved project document, including the corresponding budget, is annexed to the agreement on the financing of the project. As a general rule, funds-in-trust project agreements are signed by BSP/CFS on behalf of UNESCO. BSP/CFS sends a copy of letters exchanged for the conclusion of such agreements to the executing unit, BFM/BMR, and other relevant units, together with a copy of the approved project document. **Subject to the conditions set forth above**, the signature authority for funds-in-trust project agreements **can be delegated by BSP/CFS upon request to the Director or Head of a Field unit or Institute**, when the proposed agreement does not deviate from the standard models contained in [AM Appendix 5.4A](#) and [AM Appendix 5.4B](#). Where such authority is exercised, the Director or Head of the Field unit or Institute concerned forwards, without delay, to BSP/CFS a copy of the signed agreement and of the approved project document. BSP/CFS transmits a copy of these documents to all relevant units at Headquarters for information and/or action.

### 5.2 Establishment of a plan of operations

When the funds-in-trust project agreement has been concluded between UNESCO and the donor, BSP/CFS, in collaboration with the executing unit, prepares a plan of operation to be signed by UNESCO and the beneficiary country after having been cleared by LA, if deemed necessary. Plans of operation are always prepared for projects to be executed in a single country. For regional, global and international extrabudgetary projects, plans of operation are prepared only if deemed necessary for the extrabudgetary project in question. The approved project document, including the corresponding budget, is annexed to the plan of operation (or the exchange of letters). The plan of operation is signed by BSP/CFS and a representative of the beneficiary in two or three originals, as the case may be. A copy is addressed to the executing unit and BFM. One original is kept by the beneficiary country and, in the case of donated funds-in-trust, one original may be sent to the donor for information. The signature of a plan of operation is compulsory only for projects implemented in a single country. Furthermore, Plans of Operations are not normally prepared for extrabudgetary projects funded by UN sources, the multilateral development banks or the European Commission.

However, the concurrence of the countries on whose territory such projects are to be implemented must be sought, to ensure (a) that UNESCO will have access to the countries for the purpose of implementation of the project; (b) that UNESCO or its designated internal or external evaluators will be able to enter into the countries to carry out evaluation of the project; and (c) that UNESCO will benefit from at least the standard privileges and immunities contained in the 1947 Convention on the Privileges and Immunities of the Specialized Agencies or in the 1946 Convention on the Privileges and Immunities of the United Nations. If the rights referred to under points a) and/or b) and c) are not already covered under a standing agreement or memorandum of understanding between UNESCO and the countries on whose territory such projects are to be implemented, they must be ensured at least through an exchange of letters.

In post conflict and post disaster situations, the extent to which UNESCO is able to negotiate and conclude plans of operations with the affected beneficiary countries will depend on the gravity of the conflict or disaster to which UNESCO is responding. If the fragility of the situation renders it impossible to conclude a plan of operations or organize the aforementioned exchange of letters relating to projects financed by any donor, UNESCO's interventions and privileges and immunities will be framed within the standing cooperation arrangements between the national authorities and the UN system as coordinated by the UN Resident Coordinator.

The signature authority for agreements with beneficiary countries is delegated to the Director or Head of a Field unit or Institute, when the proposed plan of operation does not deviate from the standard model contained in [AM Appendix 5.4E](#). Where an agreement with a beneficiary country is signed by the Director or Head of a Field unit or Institute, a copy of the original retained by the UNESCO Field unit is sent, without delay, to BSP/CFS. BSP/CFS forwards a copy of the signed plan of operation to BFM for information and/or action.

For Models of Agreements, Plans of Operations and Checklists see [AM Appendices 5.4A](#), [5.4B](#), [5.4C](#), [5.4D](#), [5.4E](#), [5.4F](#) and [5.4 G](#).

### 5.3 Project budgets

Project budgets must comply with UNESCO's budget standards and cost recovery as defined in the 'Guidelines on Cost recovery and on Budgetary aspects of extrabudgetary projects'.

The budget is an estimate and may be subject to statutory increases linked to variations in staff cost due to the actual costs of living or exchange rates fluctuations. The Project Officer should foresee a contingency in the project budget to meet such unforeseen increases, and may seek the advice of BFM on the order of magnitude of the contingency to be established.

In certain circumstances, there may be a requirement upon the donor to reimburse UNESCO for income taxes for staff hired under a project. This requirement is conditioned by the nationality of the incumbent of an extrabudgetary post. In this relation, once a candidate for an extrabudgetary post has been pre-selected, and before the issue of the contract, the project officer must consult BFM as to whether there is a need to make



provision in the budget for income tax reimbursement. Any resultant increase in the project budget must be submitted to the donor for their prior approval before expenditures are incurred.

Among the activities to be budgeted, considerations must be taken for the acquisition of goods, services and works in order to achieve the project objectives. Understanding of the UNESCO contracting modalities and related processes is important to facilitate the project implementation and to improve the probability that the desired objectives will be obtained in a timely manner. Early planning on contracting will further assist in bridging the gap between programme and administration, ensuring value follow for money, better allocation of existing resources, avoiding unnecessary and unjustifiable emergencies, giving sufficient time to explore alternative contracting modalities and a possibility to aggregate demand, to reduce administrative time and cost

#### 5.4 Creating an extrabudgetary project in SISTER and FABS

A specific process has been designed in SISTER to cover the programming, management, monitoring and reporting of extrabudgetary resources and to enhance their integration with Regular Programme (RP) resources. Furthermore, in order to promote up-front programming and to track resource-mobilization, all extrabudgetary Projects must be associated to a C/5 Complementary Additional Programme (CAP) Outline.

Project documents and project budgets that comply with UNESCO's budget standards and cost recovery policy are uploaded in SISTER, validated by the Executive Office of the Sector/service concerned for subsequent review in SISTER by BSP/CFS and BFM.

The extrabudgetary Project budget can be planned and calculated automatically using [B4U](#) (Budget for UNESCO) using UNESCO standard rates.

When a Donor Agreement is signed, BSP/CFS attaches the signed Donor Agreement (including the Approved Project Document) and the Plan of Operations (where applicable) to the extrabudgetary Project template in SISTER and dispatches a request to BFM/BMR to create the FABS extrabudgetary code, enter the allocation and reflect the FABS code in SISTER. BSP/CFS requests BFM/FRA to transfer the funds received by the donor in the newly created project account and requests BFM/BMR (XB Budget) to issue the allotment based on the approved work plan.

#### 5.5 Deposit of funds with UNESCO and terms of payment

BSP/CFS requests the donor to transfer funds to UNESCO in accordance with the agreed budget, and if requested by the donor, acknowledges their receipt. In this respect, the total amount of project costs, including overhead costs, is deposited with UNESCO prior to the commencement of project implementation; however, in the case of large-scale projects, an agreed schedule of payments may be included in the funds-in-trust agreement, subject to BFM acceptance in case of non-standard funds-in-trust agreement, in accordance with the timing of the project inputs. In case of several instalments, commitments made by UNESCO with third parties for the implementation of the project are limited to the amount of cash available.

Unless agreed otherwise with BFM, funds deposited with UNESCO should be provided in United States dollars. Since UNESCO's accounts are kept in US\$, contributions paid in other currencies are converted into US\$ at the United Nations operational rate of exchange in effect on the date of the transaction or at the market rate prevailing at the time of the transfer. Upon receipt of the payment, BFM informs the Executing unit and BSP/CFS. Funds received by UNESCO for the operation of funds-in-trust agreements are credited by BFM/FRA to a separate General Fund specific to each funding source or/and separate project budget code administratively created by BFM/BMR (XB Budget). Subsequently, BFM/BMR releases the allotments within the limits of the funds received and on the basis of the work plan provided by the Project Officer.

#### 5.6 Allotment of funds: prerequisites.

Authority to initiate the implementation of activities financed by a funds-in-trust contribution is constituted by the **approved plan of operation, when compulsory**, (or the exchange of letters with the authorities of the country on whose territory the project is to be carried out) and the **notice of deposit of funds** received from BFM. If the

approved plan of operation or any correspondence with the beneficiary country is not available, BSP/CFS clearance has to be received before any allotments are made. Upon submission of **the SISTER code and a detailed costed work plan** which will serve as a tool for monitoring project execution, BFM/BMR issues the necessary allotments to allow commitments to be incurred. If project funds have not been deposited with UNESCO or if funds in a project account prove insufficient to allow the raising of commitments deemed necessary for the implementation of the project, BSP/CFS must be consulted by the Project Officer and, if needs be, requested to approach the donor to accelerate the transfer of funds.

BFM/BMR may approve advance allotments, following a written request by the ADG/Head of executing unit, via BSP/CFS. Advance allotments which are not foreseen in the project agreement and approved by BFM prior to signature of the agreement, should be duly justified and remain exceptional.

### 5.7 Commitments and payments.

All financial commitments and expenditures with respect to assistance provided under a funds-in-trust agreement shall be made in accordance with UNESCO's rules and regulations and procedures. In particular, commitments and payments are effected in accordance with standard procedures as set out in [AM Item 3.8](#). **At the end of each calendar year, commitments that relate to prior years are automatically deleted by BFM, unless the Project Officer through his/her AO requests in writing that they be maintained.**

### 5.8 Support costs

- (a) Standard charges. The funds-in-trust are utilized to finance direct project costs in accordance with the approved project document and the corresponding budget, and also to contribute, at the rate of **13 per cent of direct project costs**, towards UNESCO's costs in connection with the administrative and technical backstopping of the project. The Programme Support Cost (PSC) rate of the equipment component may be reduced to 8 per cent where the project consists exclusively or very largely of the procurement of equipment. Under exceptional circumstances, the Director-General, following a proposal by the ADG/head of the executing unit and via BSP/CFS and BFM, may approve alternative programme support costs.
- (b) The Funds-in-Trust Overhead Costs Account (FITOCA). Programme support costs funds are credited to the FITOCA (See [OPF](#)). This account is also credited with part of the interest on investments of temporary surplus funds. FITOCA is administered by BFM/BMR which draws up an annual budget in consultation with the Sectors/Bureaux/Offices concerned for approval by the Director-General. Commitments under FITOCA are raised on the basis of the approved budget and in accordance with standard procedures, including budgetary control by BFM/BMR.

### 5.9 Interest

Whenever possible, UNESCO will invest temporary surplus funds on short-term interest-bearing deposits on behalf of the funding source. Two-thirds of the accrued interest shall be credited to the project or the general fund established with the donor in question, in accordance with Financial Rule 6.7 and UNESCO's practice. For a self-benefiting project with a reduced PSC rate, and subject to the prior written agreement of the donor, additional indirect costs may be recovered from the interest available for distribution to the project.

The interest so credited is the property of the donor. If requested, the interest shall be returned to the donor, who may also, on the proposal of UNESCO, approve the utilization of the interest for the project in question or for other activities. Normally, no interest is credited to projects or general funds accounts with balances of less than USD 50,000 for any given month. The interest earned over and above that paid to donors is credited to FITOCA and treated as administration and management commission.

### 5.10 Bilateral government donors: donated funds

UNESCO's major partners providing voluntary contributions through the funds-in-trust

modality are the bilateral government donors.

(a) **Modalities**

- (i) With many of the bilateral government donors a **general agreement** with UNESCO is concluded and funds are provided on a yearly basis. Allocation of the funds to specific project/programme is decided on a regular (yearly or biannual) basis in cooperation with the donor, the Programme Sector, Field Offices and Institutes. Under normal circumstances, one or several general funds are established under the general agreement upon request of BSP/CFS.
- (ii) Other bilateral government donors only provide funds to specific projects and therefore the agreement is a **project agreement**. This is particularly the case for projects negotiated in the field, for multi-bilateral agreements, and in response to Flash appeals, Multi-donor Trust Funds and other similar country based donor mechanisms.

(b) **Ensuring visibility of the donor's contribution**

Ensuring the visibility of a bilateral government donor's contribution to a specific project is critical for maintaining donor satisfaction, and may play a decisive role in ensuring continuing, or additional funding for a given project or programme.

The Project Officer is responsible for taking measures to enhance the donors' visibility with regard to a voluntary contribution to a programme or project. Such measures (eg launching ceremony, production of brochures, visibility events, etc.) should be described in the project document and costed in the project budget.

The link to the "Check List on enhancing donor visibility" which describes the various visibility measures that can be taken from the launch of a programme through to project completion is given in [Section 6](#) below.

### 5.11 Bilateral government donors: self-benefiting arrangements

Self-benefiting funding arrangements are intended for funds-in-trust contributions for the implementation of activities for the benefit of the funding source. These arrangements, where the funding source and the beneficiary is the same Member State, are seen to be one of the most suitable modalities for UNESCO to extend its assistance to Member States that possess the financial resources themselves, but request UNESCO's expertise and technical cooperation.

- (a) As for donated trust funds, self-benefiting arrangements are used for UNESCO's technical cooperation with its Member States, including transfer of knowledge, policy advice, and local institution and capacity-building.
- (b) A specific model of funding agreements for self-benefiting arrangements are referred under [Section 7 "Forms"](#) below. The Standard Model Letter for self-benefiting Funds-in-Trust with main elements of the plan of operations is given in [AM Appendix 5.4C](#). The Standard Model Agreement for self-benefiting Funds-in-Trust with main elements of the plan of operations is given in [AM Appendix 5.4D](#). When contributions from a donor are agreed for specific projects in connection with a wider framework agreement, including a general agreement with the same donor, the model in [AM Appendix 5.4C](#) is mainly used. In other respects, the models in [AM Appendix 5.4C](#) and in [AM Appendix 5.4D](#) may be used interchangeably.
- (c) Since the beneficiary country is the owner of the funds, the signature of the plan of operation is not necessary for self-benefiting arrangements. All other rules and procedures under the funds-in-trust modality apply to self-benefiting arrangements.

## 6. Guidelines

- 6.1 [A Practical Guide to UNESCO's Extrabudgetary Activities](#)
- 6.2 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects.](#)
- 6.3 [Help Card 2.5: The Extrabudgetary Process](#) - Creating a CAP Outline for resource mobilization in the 35 C/5 CAP / Creating an Extrabudgetary Project



- 6.4 [Guidance Note on the Evaluation of UNESCO's Extrabudgetary Activities](#)
- 6.5 [Check list on donor visibility](#)
- 6.6 [Guidelines on results based programming and monitoring](#)
- 6.7 [Guidelines on specific project audits or verifications involving a third-party auditor](#)

## 7. Forms

- 7.1 [AM Appendix 5.4A](#) "Model Letter for a Funds-in-Trust Project Agreement with a Donor"
- 7.2 [AM Appendix 5.4B](#) "Model of Funds-in-Trust Project Agreement with a Governmental Funding Source"
- 7.3 [AM Appendix 5.4C](#) "Model Letter for a Self-Benefiting Funds-in-Trust with Main Elements of the Plan of Operations"
- 7.4 [AM Appendix 5.4D](#) "Model Agreement for a Self-Benefiting Funds-in-Trust with Main Elements of the Plan of Operations"
- 7.5 [AM Appendix 5.4E](#) "Model Plan of Operation for a Funds-in-Trust Project (Agreement with the Beneficiary Country)"
- 7.6 [AM Appendix 5.4F](#) "Model Framework General Agreement for Funds-in-Trust Arrangements with a Donor Country"
- 7.7 [AM Appendix 5.4G](#) "Checklist for Project Document for Financing under Funds-in-Trust"
- 7.8 [AM Appendix 5.4H](#) "Checklist for Funding Agreement for a Funds-in-Trust Project"

## 8. Additional Help

- 8.1 Consult the [Extrabudgetary Help Desk](#).

## 5.4A Model Letter for a Funds-in-Trust Project Agreement with a Donor

Download [5.4A Model Letter For a Funds-in-Trust Project Agreement with a Donor](#) 

Sir/Madam,

I have the honour to refer to your letter of ..... by which you informed me of [the offer of the Government of .....] [your offer] to make available to UNESCO the amount of US\$ ..... under a funds in trust agreement to implement the project on .....

It gives me great pleasure to accept this generous offer and accordingly propose the following arrangements for these funds-in-trust:

1. The aim of the project shall be to assist the [The Government of .....] [the donor] ..... in ..... The project document, including the corresponding budget, is annexed to this letter. (The budget is an estimate and may be subject to statutory increases linked to variations in staff cost due to the actual costs of living, exchange rates fluctuations, or in certain circumstances, the requirement to reimburse UNESCO for income taxes for staff hired under a project. The [Government of .....] [the donor] acknowledges that such unforeseen increases may occur and are eligible for reimbursement in accordance with UNESCO's regulations and rules. A contingency is foreseen in the project budget to meet such unforeseen increases. If the latter exceed the amount of the contingency, UNESCO will seek the [Government's] [donor's] prior approval for the increase of the total project budget in accordance with paragraphs 11 and 13 below [1] )
2. [The Government of .....]. [The donor] shall deposit in UNESCO's account No ..... the amount of US\$ ..... This sum is intended to cover the direct costs of the project and to contribute, at the rate of 13% of direct project costs, to UNESCO's expenses for the technical and administrative supervision of the project.
3. The funds made available by the donor shall be used in accordance with UNESCO's regulations and rules.
4. UNESCO may draw against the sum so deposited for direct project costs and for support costs as mentioned above.
5. Whenever possible, UNESCO will invest temporary surplus funds on short-term interest bearing deposits; 2/3 of accrued interest will be credited to the account and 1/3 to UNESCO for administration and management commission in accordance with UNESCO's rules and regulations.
6. After receipt of the funds mentioned under [Paragraph 2](#) above, UNESCO shall establish, with the [recipient Government(s)], a plan of operation or other agreement for the implementation of the project. The plan of operation or other agreement shall provide that the obligations of UNESCO are conditional upon the funds being made available by [the Government of .....] [the donor] in accordance with the approved budget and the agreed payment schedule for the funds-in-trust contribution.
7. UNESCO shall establish a separate account for this project and record therein all receipts and expenses under the project, as well as programme support costs. Since UNESCO's accounts are kept in US dollars, contributions in other currencies will be

credited to the account at the United Nations operational rate of exchange in effect on the date of the transaction or at the market rate prevailing at the time of the transfer.

8. UNESCO shall submit to [the Government of .....] [the donor] annual financial reports and provide intermediary financial reports as often as may reasonably be requested by the [Government] [donor]. As soon as feasible after the operational termination of the project, UNESCO shall submit a final financial report to the [Government] [donor], showing any amount due to the [Government] [donor] by UNESCO, or to UNESCO by the [Government] [donor]. Any balance remaining in the project account after liquidation of all outstanding obligations shall be returned to the [Government] [donor], unless otherwise decided by the [Government] [donor] upon proposal by UNESCO. [Financial reports will be presented [\[2\]](#)(as per UNESCO's standard format) /or (in the format of the approved budget)].
9. UNESCO shall provide the [Government] [donor] with an annual report on the progress of the project. In the interval between two progress reports, relevant information on the progress of the project under this Agreement will be forwarded by UNESCO to the [Government] [donor], as often as may reasonably be requested by the [Government] [donor]. Upon completion of the project, UNESCO shall prepare a final report, including an assessment of the results of the project.
10. The provisions for evaluation are described in the enclosed project document and budget. UNESCO is responsible for initiating, organizing and following up project evaluations in accordance with the approved project document and corresponding budget, and UNESCO's evaluation policy and guidelines. UNESCO will consult the donor on the terms of reference for the evaluation and invite the donor to participate in the evaluation at the donor's cost unless explicitly foreseen in the project budget). UNESCO will also invite the donor to comment on the draft evaluation report.
11. Budget revisions[\[3\]](#) required to facilitate the administrative handling of projects will be processed by the Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of [the donor] on a case by case basis if the budget revision meets the following criteria a) the budget revision concerns eligible categories of expenditure under the approved project agreement; b) the budget revision does not modify the expected results of a given project; c) the budget revision does not require any additional funds from [the donor] [ d)[\[4\]](#) cumulative adjustments between the amounts specified for the items of expenditure set forth in this agreement which do not exceed ( % ) of the total budget ].

Budget revisions which do not meet the above criteria will be submitted to [the donor] for prior approval as per paragraph 13. below.

Any such budget revisions will be reported to the donor in writing in the ensuing narrative report.

12. No cost extensions[\[5\]](#) of the project implementation period of the project, or of the validity date of the Project Budget code in UNESCO's financial system required to facilitate the administrative handling of projects, will be processed by the Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of [the donor] if the no cost extension is for a period not exceeding [\[\[6\]\]](#) months, and not exceeding the term of the Agreement.
13. Any other modification to the agreement, including extensions of the term of this Agreement, shall be effected by mutual agreement of the Parties through a further exchange of letters.
14. The funds made available by the donor shall be subject exclusively to the internal and external audit procedures as laid down in UNESCO's regulations, rules and directives.
15. I should be grateful to receive your comments on the above. If these proposals meet with your approval, your letter to that effect and this letter will constitute the formal funds-in-trust agreement between UNESCO and [the Government of .....]

[donor] on this project.

16. This agreement shall enter into force upon signature by the Parties and shall remain in force until (please specify)

I should be grateful to receive your comments on the above. If these proposals meet with your approval, your letter to that effect and this letter will constitute the formal funds-in-trust agreement between UNESCO and [the Government of .....]  
[donor] on this project.

Sincerely yours,

Director  
Division for Cooperation  
with Extrabudgetary Funding Sources

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[1] This clause must be included if the project budget includes staff costs.

[2] Select one phrase or the other after consultation with the donor on their preference for the format of the financial report. If 'format of the approved budget' is selected and is given to mean that the financial reporting will be undertaken by activity, the budget established for the project in FABS should be organized by WBS element.

[3] Optional clause. Can be waived if donor not in agreement

[4] The establishment of a ceiling for budget revisions that can be made without donor approval may not be a requirement for all donors. If it is not a requirement, clause (d) may be deleted from the agreement. In the event that a ceiling is requested during the negotiations, the suggested minimum percentage would be twenty percent (20%)

[5] Optional clause. Can be waived if donor not in agreement

[6] The suggested minimum period to be negotiated would be six (6) months

## 5.4B Model of Funds-in-Trust Project Agreement with a Governmental Funding Source

Download [5.4B Model of Funds-in-Trust Project Agreement with a Governmental Funding Source](#) 

<p><b>THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION</b></p> <p>(hereinafter called 'UNESCO')</p>	<p>and</p>	<p>Between <b>THE GOVERNEMENT OF .....</b> ..... .....</p> <p>(hereinafter called 'the Donor')</p>
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UNESCO and the Donor hereinafter jointly referred as the “Parties”

WHEREAS the Donor is conscious of the purpose of UNESCO to contribute to peace and security by promoting collaboration among the nations through education, science, culture and communication in order to further universal respect for justice, for the rule of law and for the human rights and fundamental freedom which are affirmed for the peoples of the world, without distinction of race, sex, language or religion, by the Charter of the United Nations; and

WHEREAS the Donor desires to strengthen its cooperation with UNESCO also by making funds available to UNESCO for the implementation of the activities related to the project “.....”.

WHEREAS the Director-General of UNESCO is authorized, in accordance with the Financial Regulations, to receive funds from donors for the purpose of carrying out activities which are consistent with the aims, policies and activities of UNESCO;

NOW THEREFORE, the Donor and UNESCO hereby agree as follow:

### Article I General Conditions

1. The aim of the present Agreement is to support UNESCO’s activities related to the project “....” of which the project outline including the budget breakdown is attached as Annex to the Agreement. (The budget is an estimate and may be subject to statutory increases linked to variations in staff cost due to the actual costs of living, exchange rates fluctuations, or in certain circumstances, the requirement to reimburse UNESCO for income taxes for staff hired under a project. The Government acknowledges that such unforeseen increases may occur and are eligible for reimbursement in accordance with UNESCO’s regulations and rules. A contingency is foreseen in the project budget to meet such unforeseen increases. If the latter exceed the amount of the contingency, UNESCO will seek the Government’s prior approval for the increase of the total project budget in accordance with Article V paragraphs 1 and 3 below [\[1\]](#) )
2. The Donor shall deposit the amount of US\$ ..... in the following UNESCO’s account:  
.....

The aim of payment “.....” must be clearly indicated on any bank transfer made.

The sum is intended to cover the direct costs of the project and to contribute, at the rate of 13% of direct project costs, to UNESCO's expenses for the technical and administrative supervision of the project.

3. The funds made available by the Donor shall be used in accordance with UNESCO's regulations and rules.
4. UNESCO may draw against the sum so deposited for direct project costs and administrative support costs mentioned above.
5. After receipt of the funds mentioned under paragraph 2 above, UNESCO shall establish, with the [recipient Government(s)] a plan of operation or other agreement for the implementation of the project. The plan of operation or other agreement shall provide that the obligations of UNESCO are conditional upon the funds being made available by the donor in accordance with the approved budget and the agreed payment schedule for the funds-in-trust contribution.
6. Whenever possible, UNESCO will invest temporary surplus funds in short-term interest bearing deposits; 2/3 of accrued interest will be credited to the account and 1/3 to UNESCO for administration and management commission in accordance with UNESCO's rules and regulations.
7. UNESCO shall establish for this project a separate account and record therein all receipts and expenses under the project as well as project support costs. Since UNESCO's accounts are kept in US dollars, contributions in other currencies will be credited to the account at the United Nations operational rate of exchange in effect on the date of the transaction or at the market rate prevailing at the time of the transfer.
8. UNESCO shall submit to the Donor the annual financial reports and provide intermediary financial reports as often as may reasonably be requested by the Donor. As soon as feasible after the operational termination of the project, UNESCO shall submit a final financial report to the Donor. Any balance remaining in the project account after execution of all the obligations under the project shall be returned to the Donor, unless otherwise decided by the Donor upon proposal of UNESCO. Financial reports will be presented [2] (as per UNESCO's standard format) /or (in the format of the approved budget].
9. UNESCO will provide the Donor with annual narrative reports on progress of project implementation. Upon the completion of the project, UNESCO shall prepare a final report, including an assessment of the project and its results.
10. The provisions for evaluation are described in the enclosed project document and budget. UNESCO is responsible for initiating, organizing and following up project evaluations in accordance with the approved project document and corresponding budget, and UNESCO's evaluation policy and guidelines. UNESCO will consult the donor on the terms of reference for the evaluation and invite the donor to participate in the evaluation at the donor's cost unless explicitly foreseen in the project budget. UNESCO will also invite the donor to comment on the draft evaluation report.
11. The funds made available by the Donor shall be subject exclusively to the internal and external audit procedures as laid down in UNESCO's regulations, rules and directives.

## **Article II Obligations of the Donor**

Following hereto the Donor undertakes obligation to transfer the indicated amount within terms specified to the UNESCO's account as is provided in Article I par. 2 hereof.

Render possible assistance to UNESCO in fulfillment of the provisions of the present project, provided in Article I par.1 hereof.



### Article III Obligations of UNESCO

1. When implementing the project and within the framework of the budget estimated at US\$ ..... (including 13% - project support costs) UNESCO undertakes obligations to:
  - ..... (To be completed by the responsible Project Officer)
  - .....
  - .....

with the purposes indicated in Article I hereof.
2. The fulfillment of UNESCO obligations provided in par. 1 of this Article shall be subject to the availability of funds from the Donor and shall be effected in accordance with the UNESCO's regulations and rules.

### Article IV Entry into Force

1. This Agreement shall come into force upon signature by both Parties and shall remain in force until .....

### Article V

#### Budget revisions, no cost extensions and amendment of the agreement

##### 1. Budget revisions<sup>[3]</sup>

Budget revisions required to facilitate the administrative handling of projects will be processed by the Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of the donor on a case by case basis if the budget revision meets the following criteria a) the budget revision concerns eligible categories of expenditure under the approved project agreement; b) the budget revision does not modify the expected results of a given project; c) the budget revision does not require any additional funds from the donor; [ d)<sup>[4]</sup> cumulative adjustments between the amounts specified for the items of expenditure set forth in this agreement which do not exceed (    %) of the total budget ].

Budget revisions which do not meet the above criteria will be submitted to the donor for prior approval as per paragraph 3. below.

Any such budget revisions will be reported to the donor in writing in the ensuing narrative report.

##### 2. No cost extensions<sup>[5]</sup>

No cost–extensions of the project implementation period of the project, or of the validity date of the Project Budget code in UNESCO's financial system required to facilitate the administrative handling of projects, will be processed by the Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of the donor if the no cost extension is for a period not exceeding [ <sup>[6]</sup> ] months, and not exceeding the term of the Agreement.

##### 3. Amendment

Any other modification to the agreement, including extensions of the term of this Agreement may be made by written agreement between UNESCO and the Donor. Each party shall give full and sympathetic consideration to any proposal advanced by the other party for the amendment of this Agreement.



## Article VI Final Provisions

1. This Agreement may be terminated before the foreseen expiry date by mutual consent or by either party serving six months' written notice to the other party, if either party considers that the co-operation envisaged therein can no longer appropriately or effectively be carried out.
2. If notice of termination of this Agreement is given by one of the parties in accordance with the preceding paragraph, both parties shall forthwith hold consultations with a view to determining the most appropriate measures to be taken in order to wind up operations being carried out by UNESCO under this Agreement. In any event, the Donor shall authorize UNESCO to meet any current legal obligation arising prior to termination of the Agreement and relating to personal and other contractual services, supplies, equipment and travel.

Two original copies in English.

On behalf of the United Nations  
Educational, Scientific and  
Cultural Organization

On behalf of the Government of  
.....

Director  
Division for Cooperation  
with Extrabudgetary Funding Sources

Mr. ....

Date:

Date:

Signature

Signature

<sup>[1]</sup> This clause must be included if the project budget includes staff costs.

<sup>[2]</sup> Select one phrase or the other after consultation with the donor on their preference for the format of the financial report. If 'format of the approved budget' is selected and is given to mean that the financial reporting will be undertaken by activity, the budget established for the project in FABS should be organized by WBS element.

<sup>[3]</sup> Optional clause. Can be waived if donor not in agreement

<sup>[4]</sup> The establishment of a ceiling for budget revisions that can be made without donor approval may not be a requirement for all donors. If it is not a requirement, clause (d) may be deleted from the agreement. In the event that a ceiling is requested during the negotiations, the suggested minimum percentage would be twenty percent (20%)

<sup>[5]</sup> Optional clause. Can be waived if donor not in agreement

<sup>[6]</sup> The suggested minimum period to be negotiated would be six (6) months

## 5.4C Model Letter for a Self-Benefiting Funds-in-Trust with Main Elements of the Plan of Operations

Download [5.4C Model Letter for a Self-Benefiting Funds in-Trust with Main Elements of The Plan of Operations](#) 

Your Excellency,

I have the honour to refer to your letter of ....., by which you informed me, on behalf of your Government, of the offer to make available to UNESCO the amount of US\$ ..... under a funds-in-trust agreement to implement the project on .....

It gives me great pleasure to accept this generous offer and accordingly propose the following arrangements for these funds-in-trust:

### General Conditions

1. The aim of the project shall be to assist the Government of ..... (hereinafter called the Government) in implementing the project on ..... The project document and the corresponding budget are annexed to this letter. ( The budget is an estimate and may be subject to statutory increases linked to variations in staff cost due to the actual costs of living, exchange rates fluctuations, or in certain circumstances, the requirement to reimburse UNESCO for income taxes for staff hired under a project. The Government acknowledges that such unforeseen increases may occur and are eligible for reimbursement in accordance with UNESCO's regulations and rules. A contingency is foreseen in the project budget to meet such unforeseen increases. If the latter exceed the amount of the contingency, UNESCO will seek the Government's prior approval for the increase of the total project budget in accordance with paragraphs 9 and 11 below [u](#))
2. The Government shall deposit in UNESCO's account n° ..... the amount of US\$ ..... This sum is intended to cover the direct costs of the project and to contribute, at the rate of 13% of direct project costs, to UNESCO's expenses for the technical and administrative supervision of the project. The funds made available by the Government shall be used in accordance with UNESCO's regulations and rules.
3. UNESCO may draw against the sum so deposited for direct project costs and administrative support costs as mentioned above.
4. Whenever possible, UNESCO will invest temporary surplus funds in short-term interest bearing deposits; 2/3 of accrued interest will be credited to the account and 1/3 to UNESCO for administration and management commission in accordance with UNESCO's rules and regulations.
5. UNESCO shall establish for this project a separate account and record therein all receipts and expenses under the project, as well as programme support costs. Since UNESCO's accounts are kept in US dollars, contributions in other currencies will be credited to the account at the United Nations operational rate of exchange in effect on the date of the transaction or at the market rate prevailing at the time of the transfer.
6. UNESCO shall submit to the Government annual financial reports and provide intermediary financial reports as often as may reasonably be requested by the Government. As soon as feasible after the operational termination of the project, UNESCO shall submit a final financial report to the Government, showing any amount due to the Government by UNESCO, or to UNESCO by the Government. Any balance remaining in the project account after liquidation of all outstanding obligations shall be returned to the Government, unless otherwise decided by the Government upon proposal by UNESCO.  
[Financial reports will be presented as per UNESCO's standard format /or in the format of

the approved budget<sup>[2]</sup>.

7. UNESCO shall provide the Government with annual reports on the progress of the project. Upon completion of the project, UNESCO shall prepare a final report, including an assessment of the project and its results.
8. The provisions for evaluation are described in the enclosed project document and budget. UNESCO is responsible for initiating, organizing and following up project evaluations in accordance with the approved project document and corresponding budget, and UNESCO's evaluation policy and guidelines. UNESCO will consult the government on the terms of reference for the evaluation and invite the government to participate in the evaluation at the government's cost unless explicitly foreseen in the project budget). UNESCO will also invite the government to comment on the draft evaluation report.
9. **Budget revisions<sup>[3]</sup>**  
Budget revisions required to facilitate the administrative handling of projects will be processed by the Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of the government on a case by case basis if the budget revision meets the following criteria a) the budget revision concerns eligible categories of expenditure under the approved project agreement; b) the budget revision does not modify the expected results of a given project; c) the budget revision does not require any additional funds from the government ; [ d)<sup>[4]</sup> cumulative adjustments between the amounts specified for the items of expenditure set forth in this agreement which do not exceed (    %) of the total budget]  
Budget revisions which do not meet the above criteria will be submitted to [the government] for prior approval as per paragraph 11. below.  
Any such budget revisions will be reported to the government in writing in the ensuing narrative report.
10. **No cost extensions<sup>[5]</sup>**  
No cost–extensions of the project implementation period of the project, or of the validity date of the Project Budget code in UNESCO's financial system required to facilitate the administrative handling of projects, will be processed by the Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of the government if the no cost extension is for a period not exceeding [ <sup>[6]</sup> ] months and not exceeding the term of the Agreement.
11. Any other modification to this Agreement, including extensions of the term of this Agreement shall be effected by mutual agreement of the Parties through a further exchange of letters
12. The funds made available by the Government shall be subject exclusively to the internal and external audit procedure as laid down in UNESCO's regulations, rules and directives.

### **Obligations of the Government**

The Government shall make all necessary arrangements and provide, when needed, appropriate assistance to the project, in particular .....

### **Obligations of UNESCO**

1. During the period of the project, and within the framework of the budget estimated at US\$ ..... (including 13% programme support costs), as outlined in the annex, UNESCO shall:
  - [a) provide the services of experts as specified in Annex I;
  - b) furnish equipment and material as available, as shown in Annex I;
  - c) prepare the contractual arrangements for the execution and monitoring work as well as for supervision; and
  - d) provide other technical and administrative backstopping necessary for the

successful execution of the project<sup>[7]</sup>.

2. The assistance of UNESCO as described in paragraph 1 above shall be subject to the availability of funds from the Government and shall be provided in accordance with UNESCO's regulations and rules.

### **Fellowships, Equipment, Materials and Supplies**

1. [The Government shall take the necessary measures to:
  - a) arrange at its expense for the medical examination of the fellowship candidates according to UNESCO standards;
  - b) enable fellows to support any dependents and to satisfy other financial obligations during their stay abroad;
  - c) insure the fellows during their stay abroad against all claims arising from accidents, disability and death since UNESCO assumes no responsibility for such expenses.]<sup>[8]</sup>
2. All equipment, materials and supplies provided in accordance with this Agreement shall be devoted exclusively to the execution of the project. Non-expendable equipment shall remain the property of UNESCO. Non-expendable equipment with an individual value exceeding US\$ 1,000 shall be recorded in the project inventory register. On termination of the project, UNESCO shall, in consultation with Government, decide on the transfer of the official title of such equipment. The title to all other equipment, materials and supplies is considered to have been transferred to the Government when they are delivered to the project site.
3. In the case of aid furnished by UNESCO in the form of materials and supplies, the Government shall take all necessary measures to arrange for, and bear the cost of, its importation and customs clearance, reception, transportation, handling and storage from the port of entry to the project site, and, after delivery to the project site, its safe custody, maintenance and insurance and, if necessary, its installation, erection and replacement under the direction of the UNESCO experts.

### **Other Conditions**

1. Assistance by UNESCO shall not preclude the Government from receiving supplementary assistance from other United Nations agencies, bilateral programmes, or private foundations.
2. The Government shall give UNESCO information on such assistance applied for and received.

### **Information and Reports**

1. The Government shall furnish UNESCO with such information, as UNESCO may request on the project.
2. For the purpose of inspecting and verifying the nature, quality and extent of the execution of the project, the Government shall accord to UNESCO, or its designated representative, access to the project site and to any relevant financial records and documentation. Such records and documentation shall be made available to UNESCO by the Government and preserved for at least five years after the completion or termination of the project.

### **Privileges and Immunities**

1. The Government shall apply to UNESCO, its property, funds and assets, and to its officials, experts and other persons performing services on its behalf, the provisions of the convention on the Privileges and Immunities of the Specialized Agencies and thereof, it being understood in particular that no restriction shall be imposed on the right of entry into, sojourn in and departure from the territory of the country by UNESCO officials, experts and other persons performing services on its behalf in connection with this project, without distinction of nationality.

2. The Government undertakes not to impose taxes, fees or other levies upon the equipment or materials, or for the supplies and services necessary for the execution of the project.
3. Neither the Government, nor its instrumentalities shall impose any commercial bank charges on the transfer of funds by, or to the account of, UNESCO.
4. The Government shall take such measures which may be necessary to facilitate the operations under this Agreement and shall grant UNESCO and its personnel or other persons performing services on its behalf such facilities as may be necessary for the speedy and efficient execution of the project. It shall, in particular, grant them the following rights and facilities:
  - a) the prompt issuance without costs of necessary visas, licences or permits;
  - b) access to the sites of work and all necessary rights of way;
  - c) free movements, whether within or to and from the country, to the extent necessary for the proper execution of the project;
  - d) the most favourable legal rate of exchange;
  - e) any permits necessary for the importation of equipment, materials and supplies in connection with this Plan of Operations and for their subsequent exportation;
  - f) any permits necessary for the importation of property belonging to, and intended for the personal use or consumption of, officials of UNESCO or other persons performing services on its behalf, and for the subsequent exportation of such property.
5. The Government shall be responsible for dealing with any claims which may be brought by third parties against UNESCO, its property and its personnel or other persons performing services on behalf of UNESCO and shall hold harmless UNESCO, its property, personnel and such persons in case of any claims or liabilities resulting from activities under this Plan of Operations, except where it is agreed by UNESCO and the Government that such claims or liabilities arise from the gross negligence or wilful misconduct of such personnel or person.

I should be grateful to receive your comments on the above. If the proposals meet with your approval, your letter to that effect, and this letter, will constitute the formal funds-in-trust Agreement between UNESCO and the Government on this project.

This agreement shall enter into force upon signature by the Parties and shall remain in force until (please specify)

Sincerely yours,

Director

Division for Cooperation  
with Extrabudgetary Funding Sources

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<sup>[1]</sup> This clause must be included if the project budget includes staff costs.

<sup>[2]</sup> Select one phrase or the other after consultation with the government on their preference for the format of the financial report. If 'format of the approved budget' is selected and is given to mean that the financial reporting will be undertaken by activity, the budget established for the project in FABS should be organized by WBS element.

- [3](#) Optional clause. Can be waived if government not in agreement
- [4](#) The establishment of a ceiling for budget revisions that can be made without government approval may not be a requirement for all governments. If it is not a requirement, clause (d) may be deleted from the agreement. In the event that a ceiling is requested during the negotiations, the suggested minimum percentage would be twenty percent (20%)
- [5](#) Optional clause. Can be waived if government not in agreement
- [6](#) The suggested minimum period to be negotiated would be six (6) months
- [7](#) This clause has to be adapted taking into account the activities and deliverables of your project.
- [8](#) This clause should be included only if it is pertinent to the project, conversely, it can be deleted.

## 5.4D Model Agreement for a Self-Benefiting Funds-in-Trust with Main Elements of the Plan of Operations

Download [5.4D Model Agreement For a Self-Benefiting Funds-in-Trust with Main Elements of the Plan of Operations](#) 

Between

<p><b>THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION</b></p> <p>(hereinafter called 'UNESCO')</p>	and	<p><b>THE GOVERNEMENT .....</b> ..... .....</p> <p>(hereinafter called 'the Government')</p>
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### Introduction

WHEREAS the Government has requested assistance from UNESCO to implement the project "The preparation of an international .....".

WHEREAS the Director-General of UNESCO is authorised by the General Conference to receive funds from donors for the purpose of carrying out activities which are consistent with the aims, policies and activities of the Organisation;

NOW THEREFORE, the Government and UNESCO hereby agree as follows:

### Article I General Conditions

1. The aim of the project shall be to assist the Government, in particular, **[To be completed by the sector]** ..... A detailed description of the project, including the corresponding budget breakdown, is annexed to the Agreement. (The budget is an estimate and may be subject to statutory increases linked to variations in staff cost due to the actual costs of living, exchange rates fluctuations, or in certain circumstances, the requirement to reimburse UNESCO for income taxes for staff hired under a project. The Government acknowledges that such unforeseen increases may occur and are eligible for reimbursement in accordance with UNESCO's regulations and rules. A contingency is foreseen in the project budget to meet such unforeseen increases. If the latter exceed the amount of the contingency, UNESCO will seek the Government's prior approval for the increase of the total project budget in accordance with paragraphs 9 and 11 below [1] )
2. The Government shall deposit the amount of US\$        in the following UNESCO's account:  

Project "**Preparation of an international .....**" must be clearly indicated on any bank transfer made.

This sum is intended to cover the direct costs of the project and to contribute, at the rate of 13% of direct project costs, to UNESCO's expenses for the technical and administrative supervision of the project.



The funds made available by the Government shall be used in accordance with UNESCO's regulations and rules.

3. UNESCO may draw against the sum so deposited for direct project costs and administrative support costs as mentioned above.
4. Whenever possible, UNESCO will invest temporary surplus funds in short-term interest bearing deposits; 2/3 of accrued interest will be credited to the account and 1/3 to UNESCO for administration and management commission in accordance with UNESCO's rules and regulations.
5. UNESCO shall establish for this project a separate account and record therein all receipts and expenses under the project, as well as programme support costs. Since UNESCO's accounts are kept in US dollars, contributions in other currencies will be credited to the account at the United Nations operational rate of exchange in effect on the date of the transaction or at the market rate prevailing at the time of the transfer.
6. UNESCO shall submit to the Government annual financial reports and provide intermediary financial reports as often as may reasonably be requested by the Government. As soon as feasible after the operational termination of the project, UNESCO shall submit a final financial report to the Government, showing any amount due to the Government by UNESCO, or to UNESCO by the Government. Any balance remaining in the project account after liquidation of all outstanding obligations shall be returned to the Government, unless otherwise decided by the Government upon proposal by UNESCO. [Financial reports will be presented as per UNESCO's standard format /or in the format of the approved budget<sup>[2]</sup>].
7. UNESCO shall provide the Government with an annual report on the progress of the project. In the interval between two progress reports, relevant information on the progress of the project under this Agreement will be forwarded by UNESCO to the Government, as often as may reasonably be requested by the Government. Upon completion of the project, UNESCO shall prepare a final report, including an assessment of the results of the project.
8. The provisions for evaluation are described in the enclosed project document and budget. UNESCO is responsible for initiating, organizing and following up project evaluations in accordance with the approved project document and corresponding budget, and UNESCO's evaluation policy and guidelines. UNESCO will consult the government on the terms of reference for the evaluation and invite the government to participate in the evaluation at the government's cost unless explicitly foreseen in the project budget). UNESCO will also invite the government to comment on the draft evaluation report.
9. **Budget revisions<sup>[3]</sup>**

Budget revisions required to facilitate the administrative handling of projects will be processed by the Division for Cooperation with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of the government on a case by case basis if the budget revision meets the following criteria a) the budget revision concerns eligible categories of expenditure under the approved project agreement; b) the budget revision does not modify the expected results of a given project; c) the budget revision does not require any additional funds from [the government ; [ d)<sup>[4]</sup> cumulative adjustments between the amounts specified for the items of expenditure set forth in this agreement which do not exceed (    %) of the total budget]

Budget revisions which do not meet the above criteria will be submitted to [the government for prior approval as per paragraph 11. below.

Any such budget revisions will be reported to the government in writing in the ensuing narrative report.

10. **No cost extensions<sup>[5]</sup>**

No cost–extensions of the project implementation period of the project, or of the validity date of the Project Budget code in UNESCO's financial system required to facilitate the administrative handling of projects, will be processed by the Division for Cooperation

with Extrabudgetary Funding Sources (BSP/CFS) according to UNESCO's regulations and rules without seeking the prior approval of the government if the no cost extension is for a period not exceeding [ [6](#) ] months and not exceeding the term of the Agreement.

11. Any other modification to this Agreement, including extensions of the term of this Agreement, may be made by written agreement between UNESCO and the Government. Each party shall give full and sympathetic consideration to any proposal advanced by the other party for the amendment of this Agreement.
12. The funds made available by the Government shall be subject exclusively to the internal and external audit procedures as laid down in UNESCO's regulations, rules and directives

## **Article II Obligations of the Donor**

The Government shall make all necessary arrangements and provide, when needed, appropriate assistance to the project, in particular:

*[To be completed by the sector]*

.....  
 .....  
 .....  
 .....

## **Article III Obligations of UNESCO**

1. During the period of the first phase of the project, and within the framework of the budget estimated at US\$ ..... (including 13% programme support costs) as outlined in the Annex to this Agreement, UNESCO shall:
  - a) provide the services of experts as specified in the Annex to this Agreement;
  - b) furnish equipment and materials as available, as shown in the Annex to this Agreement;
  - c) prepare the contractual arrangements for the implementation and monitoring of the project;
  - d) provide other technical and administrative backstopping necessary for the successful execution of the project][\[7\]](#).
2. The assistance of UNESCO as described in para. 1 above shall be subject to the availability of funds from the Government and shall be provided in accordance with UNESCO's regulations and rules.

## **Article IV Fellowships, equipment, materials and supplies**

1. [The Government shall take the necessary measures to:
  - a) arrange at its expense for medical examination of the fellowship candidates according to UNESCO standards;
  - b) enable fellows to support any dependent and to satisfy other financial obligations during their stay abroad;
  - c) insure the fellows during their stay abroad against all claims arising from accidents, disability and death since UNESCO assumes no responsibility for such expenses][\[8\]](#).
2. All equipment, materials and supplies provided in accordance with this Agreement shall

be devoted exclusively to the execution of the project. Non-expendable equipment shall remain the property of UNESCO. Non-expendable equipment with an individual value of US\$ 1,000 or more and Small Attractive Items with an individual value of USD 300 or more shall be recorded in the project inventory register. On termination of the project, UNESCO shall, in consultation with the Government, decide on the transfer of the official title of such equipment. The title to all equipment other than non-expendable and Small Attractive Items, is considered to be transferred to the Government upon delivery to the project site.

3. In the case of aid furnished by UNESCO in the form of materials and supplies, the Government, in consultation with the UNESCO experts, shall take all necessary measures to arrange for, and bear the cost of, its importation and customs clearance, reception, transportation, handling and storage from the port of entry to the project site, and, after delivery to the project site, its safe custody, maintenance and insurance and, if necessary, its installation, erection and replacement.

#### **Article V Other Conditions**

1. Assistance by UNESCO shall not preclude the Government from receiving supplementary assistance from other United Nations Agencies, bilateral programmes, or private foundations.
2. The Government shall give UNESCO information on such assistance applied for or received.

#### **Article VI Information and reports**

1. The Government shall furnish UNESCO with such information as UNESCO may request on the project.
2. Without limiting the preceding statement, in the event that the Government be the project executor, the Government shall submit six-monthly progress reports, including a financial reports, details of the work carried out during the period and of the work planned for the succeeding period.
3. For the purpose of inspecting and verifying the nature, quality and extent of the execution of the project, the Government shall accord to UNESCO or its designated representative (s) access to the project site and to any relevant financial records and documentation. Such records and documentation shall be made available to UNESCO by the Government and preserved for at least five years after the completion or termination of the project.

#### **Article VII Privileges and immunities**

1. The Government shall apply to UNESCO, its property, funds and assets, and to its officials, experts and other persons performing services on its behalf, the provisions of the Convention on the Privileges and Immunities of the Specialised Agencies and Annex IV thereof, it being understood in particular that no restriction shall be imposed on the right of entry into, sojourn in, and departure from the Government territory of UNESCO officials, experts and other persons performing services on its behalf in connection with this project, without distinction of nationality.
2. The Government undertakes not to impose taxes, fees or other levies upon the equipment or materials, or for the supplies and services necessary for the execution of the project.
3. Neither the Government nor its instrumentalities shall impose any commercial bank charges on the transfer of funds by, or to the account of, UNESCO.
4. The Government shall take such measures which may be necessary to facilitate the

activities under this Agreement and shall grant UNESCO and its personnel or other persons performing services on its behalf such facilities as may be necessary for the speedy and efficient execution of the project. It shall, in particular, grant them the following rights and facilities:

- a) the prompt issuance without costs of necessary visas, licences or permits;
  - b) access to the sites of work and all necessary rights of way;
  - c) free movements, whether within or to and from the country, to the extent necessary for proper execution of the project;
  - d) the most favourable legal rate of exchange;
  - e) any permits necessary for the importation of equipment, materials and supplies in connection with this Agreement and for their subsequent exportation;
  - f) any permits necessary for the importation of property belonging to, and intended for the personal use or consumption of, officials of UNESCO or other persons performing services on its behalf, and for the subsequent exportation of such property.
5. The Government shall be responsible for dealing with any claims which may be brought by third parties against UNESCO, its property and its personnel or other persons performing services on behalf of UNESCO and shall hold harmless UNESCO, its property, personnel and such persons in case of any claims or liabilities resulting from activities under this Agreement, except where it is agreed by UNESCO and the Government that such claims or liabilities arise from the gross negligence or wilful misconduct of such personnel or persons.

### **Article VIII**

#### **Final provisions**

1. This Agreement shall enter into force upon signature by both parties and shall remain in force until .....
2. This Agreement may be terminated by UNESCO or by the Government upon written notice to the other party and shall terminate ninety (90) days after receipt of such notice provided that such termination shall not affect the obligations of the parties under this Agreement in regard to liabilities incurred bona fide by either of them under this Agreement prior to such termination.
3. The obligations assumed by UNESCO and the Government under this Agreement shall survive the expiration or termination of this Agreement to the extent necessary to permit the orderly withdrawal of personnel, funds and property of UNESCO and the settlement of accounts between the parties hereto.

Signed on behalf of the United Nations Educational, Scientific and Cultural Organization

Signed on behalf of the Government  
.....

Director  
Division for Cooperation  
with Extrabudgetary Funding  
Sources

.....

Date:

Date:

Signature

Signature

- 
- [1] This clause must be included if the project budget includes staff costs.
- [2] Select one phrase or the other after consultation with the donor on their preference for the format of the financial report. If 'format of the approved budget' is selected and is given to mean that the financial reporting will be undertaken by activity, the budget established for the project in FABS should be organized by WBS element.
- [3] Optional clause. Can be waived if donor not in agreement
- [4] The establishment of a ceiling for budget revisions that can be made without donor approval may not be a requirement for all donors. If it is not a requirement, clause (d) may be deleted from the agreement. In the event that a ceiling is requested during the negotiations, the suggested minimum percentage would be twenty percent (20%)
- [5] Optional clause. Can be waived if donor not in agreement
- [6] The suggested minimum period to be negotiated would be six (6) months
- [7] This clause has to be adapted taking into account the activities and deliverables of your project
- [8] This clause should be included only if it is pertinent to the project, conversely, it can be deleted

## 5.4E Model Plan of Operation for a Funds-in-Trust Project (Agreement with the Beneficiary Country)

Download [5.4E Model Plan of Operation for a Funds-in-Trust Project \(Agreement with the Beneficiary Country\)](#) 

### AGREEMENT

Between

**THE UNITED NATIONS  
EDUCATIONAL, SCIENTIFIC  
AND CULTURAL  
ORGANIZATION**

and

**THE GOVERNEMENT  
OF .....**  
.....  
.....

(hereinafter called 'UNESCO')

(hereinafter called 'the  
Government')

### Introduction

WHEREAS the Government has requested assistance from UNESCO for the project on .....

WHEREAS the Director-General of UNESCO is authorized by the General Conference to receive funds from donors for the purpose of carrying out activities which are consistent with the aims, policies and activities of the Organization;

WHEREAS by virtue of an agreement with UNESCO, [donor] will make funds available to UNESCO to enable UNESCO to assist the Government in implementing the project described in the Annex to this Agreement;

NOW THEREFORE, the Government and UNESCO hereby agree as follows:

### Article I

#### Purpose and description

1. The main objectives of the project are .....
2. A detailed description of the project, including the corresponding budget breakdown, is annexed to this Agreement.

### Article II

#### Obligations of the Government

The Government shall make all necessary arrangements and provide, when needed, appropriate assistance to the project, in particular .....

### Article III

#### Obligations of UNESCO

1. During the period of the project, and within the framework of the budget estimated at

USD ..... (including 13% programme support costs) as outlined in the Annex to this Agreement, UNESCO shall:

- a. provide the services of experts as specified in the Annex to this Agreement;
  - b. furnish equipment and materials as available, as shown in the Annex to this Agreement;
  - c. prepare the contractual arrangements for the implementation and monitoring of the project;
  - d. provide other technical and administrative backstopping necessary for the successful execution of the project.
2. The assistance of UNESCO as described in para. 1 above shall be subject to the availability of funds from [donor] and shall be provided in accordance with the regulations, rules and procedures of UNESCO.
  3. Any UNESCO funds not applied by the Government in accordance with this Plan of Operation, or remaining unspent on the completion or termination of the project, shall be returned to [donor] together with any surplus funds held by UNESCO.

#### **Article IV**

##### **Fellowships, equipment, materials and supplies**

1. The Government shall take the necessary measures to:
  - a. arrange at its expense for the medical examination of the fellowship candidates according to UNESCO standards;
  - b. enable fellows to support any dependants and to satisfy other financial obligations during their stay abroad;
  - c. insure the fellows during their stay abroad against all claims arising from accidents, disability and death since UNESCO assumes no responsibility for such expenses.
2. All equipment, materials and supplies provided in accordance with this Plan of Operation shall be devoted exclusively to the execution of the project. Non-expendable equipment shall remain the property of UNESCO. Non-expendable equipment with an individual value of USD 1,000 or more and Small Attractive Items with an individual value of USD 300 or more shall be recorded in the project inventory register. On termination of the project, UNESCO shall, in consultation with [donor], decide on the transfer of the official title of such equipment. The title to all equipment other than non-expendable and Small Attractive Items, is considered to be transferred to the Government upon delivery to the project site.
3. In the case of aid furnished by UNESCO in the form of materials and supplies, the Government, in consultation with the UNESCO experts, shall take all necessary measures to arrange for, and bear the cost of, its importation and customs clearance, reception, transportation, handling and storage from the port of entry to the project site, and, after delivery to the project site, its safe custody, maintenance and insurance and, if necessary, its installation, erection and replacement.

#### **Article V**

##### **Other conditions**

1. Assistance by UNESCO shall not preclude the Government from receiving supplementary assistance from other United Nations Agencies, bilateral programmes, or private foundations.
2. The Government shall give UNESCO information on such assistance applied for or received.

#### **Article VI**

##### **Information and reports**

1. The Government shall furnish UNESCO with such information as UNESCO may request



on the project.

2. Without limiting the preceding statement, in the event that the Government be the project executor, the Government shall submit six-monthly progress reports, including a financial report, details of the work carried out during the period and of the work planned for the succeeding period.
3. For the purpose of inspecting and verifying the nature, quality and extent of the execution of the project, the Government shall accord to UNESCO or its designated representative (s) access to the project site and to any relevant financial records and documentation. Such records and documentation shall be made available to UNESCO by the Government and preserved for at least five years after the completion or termination of the project.

### **Article VII Privileges and immunities**

1. The Government shall apply to UNESCO, its property, funds and assets, and to its officials, experts and other persons performing services on its behalf, the provisions of the Convention on the Privileges and Immunities of the Specialized Agencies and Annex IV thereof, it being understood in particular that no restriction shall be imposed on the right of entry into, sojourn in, and departure from the ..... territory of UNESCO officials, experts and other persons performing services on its behalf in connection with this project, including for the purpose of evaluating the project without distinction of nationality.
2. The Government undertakes not to impose taxes, fees or other levies upon the equipment or materials, or for the supplies and services necessary for the execution of the project.
3. Neither the Government nor its instrumentalities shall impose any commercial bank charges on the transfer of funds by, or to the account of, UNESCO.
4. The Government shall take such measures which may be necessary to facilitate the activities under this Plan of Operation and shall grant UNESCO and its personnel or other persons performing services on its behalf such facilities as may be necessary for the speedy and efficient execution of the project. It shall, in particular, grant them the following rights and facilities:
  - a. the prompt issuance without costs of necessary visas, licences or permits;
  - b. access to the sites of work and all necessary rights of way;
  - c. free movements, whether within or to and from the country, to the extent necessary or proper execution of the project, including for designated internal or external evaluators to carry out evaluation of the project;
  - d. the most favourable legal rate of exchange;
  - e. any permits necessary for the importation of equipment, materials and supplies in connection with this Plan of Operation and for their subsequent exportation;
  - f. any permits necessary for the importation of property belonging to, and intended for the personal use or consumption of, officials of UNESCO or other persons performing services on its behalf, and for the subsequent exportation of such property.
5. The Government shall be responsible for dealing with any claims which may be brought by third parties against UNESCO, its property and its personnel or other persons performing services on behalf of UNESCO and shall hold harmless UNESCO, its property, personnel and such persons in case of any claims or liabilities resulting from activities under this Plan of Operation, except where it is agreed by UNESCO and the Government that such claims or liabilities arise from the gross negligence or wilful misconduct of such personnel or persons.

### **Article VIII Final provisions**

1. This Plan of Operation shall enter into force upon signature by both parties. It may be modified by written agreement between UNESCO and the Government. Each party shall give full and sympathetic consideration to any proposal advanced by the other party for the amendment of this Plan of Operation.
2. This Plan of Operation may be terminated by UNESCO or by the Government upon written notice to the other party and shall terminate ninety (90) days after receipt of such notice provided that such termination shall not affect the obligations of the parties under this Plan of Operation in regard to liabilities incurred bona fide by either of them under this Plan of Operation prior to such termination.
3. The obligations assumed by UNESCO and the Government under this Plan of Operation shall survive the expiration or termination of this Plan of Operation to the extent necessary to permit the orderly withdrawal of personnel, funds and property of UNESCO and the settlement of accounts between the parties hereto.

Signed on behalf of the United Nations Educational, Scientific and Cultural Organization

Signed on behalf of the Government of

.....

Name: .....

Name: .....

Director  
Division for Cooperation  
with Extrabudgetary Funding  
Sources  
Date:

Title: .....

Date:

Signature

Signature

## 5.4F Model Framework General Agreement for Funds-in-Trust Arrangements with a Donor Country

Download [5.4F Model Framework General Agreement for Funds-in-Trust Arrangements with a Donor Country](#) 

### AGREEMENT

Between

**THE UNITED NATIONS  
EDUCATIONAL, SCIENTIFIC  
AND CULTURAL  
ORGANIZATION**

and

**THE GOVERNEMENT  
OF .....**  
.....  
.....

(hereinafter called 'UNESCO')

(hereinafter called 'the  
Government')

WHEREAS the Government is conscious of the purpose of UNESCO to contribute to peace and security by promoting collaboration among the nations through education, science, culture and communication in order to further universal respect for justice, for the rule of law and for the human rights and fundamental freedom which are affirmed for the peoples of the world, without distinction of race, sex, language or religion, by the Charter of the United Nations; and

WHEREAS the Government desires to strengthen its co-operation with UNESCO by making funds available to UNESCO for the implementation of mutually agreed programmes and projects; and

WHEREAS the Director-General of UNESCO welcomes this strengthened co-operation with the Government which will contribute to the achievement of UNESCO's objectives by promoting the advancement of education, science, culture and communication as defined in Article I of the UNESCO Constitution, and

WHEREAS the Director-General of UNESCO is authorized, in accordance with the Financial Regulations, to receive funds from donors for the purpose of carrying out activities which are consistent with the aims, policies and activities of UNESCO;

NOW THEREFORE, the Government and UNESCO hereby agree as follows:

#### Article I

1. Subject to the provisions of this Agreement, the Government is prepared to grant UNESCO funds or contributions in kind to enable UNESCO to provide assistance, upon request, to [other Member States and Associate Members of UNESCO]\* [the Government]\*\* for the implementation of programme and projects selected by UNESCO and the Government.
2. UNESCO may submit to the Government, and the Government may submit to UNESCO, proposals for projects to be financed under funds-in-trust which are consistent with the aims, policies and activities of UNESCO.

#### Article II Forms of assistance

1. Assistance which may be made available by UNESCO to the [recipient Governments]\* [Government]\*\* from funds held in trust (hereinafter called 'assistance under funds-in-trust') under this Agreement may consist of:
  - a. the services of experts and consultants, including consultant firms or organizations, selected by and responsible to UNESCO;
  - b. seminars, training programmes, expert working groups and related activities;
  - c. fellowships and grants, or similar arrangements under which candidates nominated by the Government or by recipient Governments and approved by UNESCO may study or receive training;
  - d. the provision of equipment, supplies, materials and publications; and
  - e. any other form of assistance under funds-in-trust which may be agreed upon by the Government and UNESCO.
2. The assistance referred to in para. 1 above shall be provided in accordance with UNESCO's regulations, rules and procedures, relevant and applicable resolutions and decisions of the competent UNESCO organs, and subject to the availability of funds from the Government and to such reasonable limits as may be imposed by the difficulties of recruiting specialists, placing fellows and of procuring equipment, supplies, materials and publications, and by other factors over which UNESCO has no control.

### **Article III**

#### **Distribution of functions between UNESCO and the Government with regard to the selection and administration of projects**

1. It is the intention of the parties that there shall be close co-operation between them for the purpose set forth in this Agreement. To that end they shall regularly consult with each other and shall make available to each other all such information and assistance as may reasonably be requested.
2. UNESCO shall have the primary responsibility for selecting and processing project requests to be considered in the context of this Agreement.
3. Consultations shall take place periodically and at an early preparatory stage with regard to such project requests as UNESCO considers suitable for financing under the terms of this Agreement.
4. [UNESCO shall submit to the Government projects proposed for financing with appropriate supporting documents]\* [The Government may submit requests for assistance under funds-in-trust for one or more projects]\*\*. Joint meetings shall be held when necessary to discuss these projects. [The Government shall inform UNESCO as soon as possible of the projects which are likely to be approved by the Government]\*.
5. Preparatory missions may be proposed by either party and shall be undertaken as agreed. Such proposals, including the terms of reference and cost estimates, shall be presented as the need arises, and the Government shall normally inform UNESCO of its reaction within two months.
6. Agreement on each project shall be formalized through an exchange of letters. The approved project document, including the corresponding budget, shall be annexed to this project agreement.
7. [UNESCO shall then enter into more detailed negotiations with the prospective recipient Government and prepare a draft plan of operation or other arrangements. UNESCO shall forward to the Government a signed copy thereof]\*. [UNESCO shall submit a draft plan of operation for the approval of the Government]\*\*. The approved project document, including the corresponding budget, shall be annexed to the plan of operation.
8. The Government shall then deposit in UNESCO's account the amounts necessary to finance the project as funds-in-trust in accordance with Article IV of this Agreement.

9. UNESCO shall be responsible for project supervision and control, and shall be free to appoint sub-contractors in accordance with the practice of UNESCO, for the execution of the whole or part of a project.

#### **Article IV**

##### **Funds-in-trust and contributions in kind**

1. a. Pursuant to Article III, para. 8, the Government shall make available to UNESCO in advance, as funds-in-trust, such amounts in United States dollars and at such times as UNESCO may require for disbursement on a yearly basis to:
    - (i) give effect to agreements with [recipient Governments]\* [the Government] \*\*, according to Article III, para. 7;
    - (ii) carry out preparatory missions in accordance with Article III, para. 5;
    - (iii) cover UNESCO's technical and administrative costs in an amount corresponding to 13% of the project costs incurred in regard to each of the funds-in-trust. The corresponding amount of overhead costs shall be indicated in connection with the presentation of any plan of operation or other arrangements referred to in Article III, para. 7.
  - b. If the total costs incurred under any funds-in-trust project during any calendar year exceed the amount estimated, the Government may be required by UNESCO to deposit an additional amount to cover the difference.
  - c. The Government shall be responsible for meeting the entire cost of execution of funds-in-trust projects and preparatory missions under this Agreement, including overhead costs agreed to between UNESCO and the Government. It is understood that the costs chargeable to the projects shall include the indemnities and payments made by UNESCO in accordance with its Financial Regulations and Staff Regulations and Rules, as well as the contributions paid to the UNESCO Medical Benefits Fund and the United Nations Joint Staff Pension Fund and the premiums for total insurance coverage in respect of possible liabilities under the UNESCO Staff Compensation Plan.
  - d. Government understands that the budget of any funds-in-trust project proposed by UNESCO in the framework of the present Agreement is an estimate and may be subject to statutory increases linked to variations in staff cost due to the actual costs of living, exchange rates fluctuations, or in certain circumstances, the requirement to reimburse UNESCO for income taxes for staff hired under a project. The Government acknowledges that such unforeseen increases may occur and are eligible for reimbursement in accordance with UNESCO's regulations and rules. A contingency is foreseen on each project budget to meet such unforeseen increases. If the latter exceed the amount of the contingency, UNESCO will seek the Government's prior approval for the increase of the total project budget through a formal exchange of letters.
  - e. UNESCO will submit final financial reports for each project to the Government as soon as feasible after the completion of the project, any over- or under-expenditure being payable to UNESCO by the Government or refunded by UNESCO to the Government upon presentation of the final account. Financial reports will be presented as per UNESCO's standard format or in the format of the approved budget
2. UNESCO shall establish a separate fund-in-trust for each project or mission undertaken under this Agreement.
  3. UNESCO shall administer and account for the funds-in-trust in accordance with its own financial regulations and other applicable rules. Whenever possible, UNESCO will invest temporary surplus funds on short-term interest bearing deposits. 2/3 of accrued interest will be credited to the account and 1/3 to UNESCO for administration and management commission in accordance with UNESCO's rules and regulations.
  4. All financial commitments and expenditures made by UNESCO with respect to

assistance provided under this Agreement shall be expressed in United States dollars.

5. In addition to, or instead of, cash payments referred to in para. 1.a of this Article, the Government may make available goods and services as contributions in kind.

**Article V**  
**Agreements entered into by UNESCO with**  
**[recipient Governments]\* [the Government]\*\***

1. Agreements entered into by UNESCO within the framework of the present Agreement shall be prepared and construed in accordance with the standard practices and policies of UNESCO.
2. [Agreements with recipient Governments entered into by UNESCO within the framework of the present Agreement shall contain provisions allowing UNESCO and the Government to follow the development of the projects through relevant reports and documentation, and by inspection.]\*
3. Agreements entered into by UNESCO within the framework of the present Agreement shall contain a provision to the effect that UNESCO's obligations specified therein shall be subject to:
  - a. the decisions of its governing bodies and to its constitutional, financial and budgetary rules;
  - b. the receipt of the necessary contributions from the Government.
4. The project work plan and budget annexed to the agreement on each project and to the approved plan of operation may be subject to revision at the request of either party to this Agreement. Revisions may be designed to recost projects or to restrict activities in the event of increased cost.

**Article VI**  
**Reports**

1. UNESCO shall submit to the Government annual financial reports and provide intermediary financial reports as often as may reasonably be requested by the Government. As soon as feasible after the operational termination of the project, UNESCO shall submit a final financial report to the Government, showing any amount due to the Government] by UNESCO, or to UNESCO by the Government. Any balance remaining in the project account after liquidation of all outstanding obligations shall be returned to the Government, unless otherwise decided by the Government upon proposal by UNESCO.
2. UNESCO shall provide the Government with an annual report on the progress of the project. In the interval between two progress reports, relevant information on the progress of the project under this Agreement will be forwarded by UNESCO to the Government, as often as may reasonably be requested by the Government. Upon completion of the project, UNESCO shall prepare a final report, including an assessment of the results of the project.
3. The Government shall be invited to participate in evaluation missions carried out with regard to the project.
4. The funds made available by the donor shall be subject exclusively to the internal and external audit procedures as laid down in UNESCO's regulations, rules and directives.

**Article VII**  
**Authorized representatives of the parties**

In matters relating to the implementation of this Agreement, including supplementary agreements and arrangements, the Ministry of ..... shall be competent to represent the Government, and the Director-General of UNESCO, or any person designated

by him, shall be competent to represent UNESCO.

### **Article VIII Supplementary agreements and arrangements**

The parties may enter into such supplementary agreements and arrangements for the implementation of this Agreement as may be found desirable in the light of experience.

### **Article IX Entry into force and termination**

1. This Agreement shall enter into force upon signature by both parties.
2. This Agreement shall remain in force until either party considers that the co-operation envisaged therein can no longer appropriately or effectively be carried out, at which time this Agreement may be terminated by mutual consent or by either party serving six months' written notice to the other party.
3. If notice of termination of this Agreement is given by one of the parties in accordance with the preceding paragraph, both parties shall forthwith hold consultations with a view to determining the most appropriate measures to be taken in order to wind up operations being carried out by UNESCO under the agreement [with recipient Governments]\* [the Government]\*\*. In any event, the Government shall authorize UNESCO to meet any current legal obligation arising prior to termination of the Agreement and relating to personal and other contractual services, supplies, equipment and travel. Any unspent balance in cash remaining after the winding up operations shall be returned to the Government.

Signed on behalf of the United Nations Educational, Scientific and Cultural Organization

Signed on behalf of the Government of .....

Name: .....

Name: .....

Director  
Division for Cooperation  
with Extrabudgetary Funding Sources

Title: .....

Date:

Date:

Signature

Signature

---

\* Pertains to donated funds-in-trust.

\*\* Pertains to self-benefiting funds-in-trust.



## 5.4G Template for Project Document

Download [5.4G Template for Project Document](#) 

## 5.4H Checklist for Funding Agreement for a Funds-in-Trust Project

1. **Note 1:** No specific funding agreement is concluded with donors of voluntary contributions to be handled as appropriations to the Regular Programme and Budget, or under a special account.
2. **Note 2:** Templates for funding agreements for certain donors for funds-in-trust contributions may be found at the [EXB Help Desk](#). This site should be consulted to see if the funding source in question requires such a specific format.
3. **Note 3:** Agreements on self-benefiting funds-in-trust comprise the main elements listed below and normally also the main elements of the Plan of Operations Main elements to be included in a funds-in-trust agreement:
  - 3.1 Chapeau/preamble: Context and framework (recalling possible existing cooperation agreement with the funding source; possible reference to the common objectives of UNESCO and the funding source);
  - 3.2 Reference to title and aim of the project; name of the beneficiary country and/or target groups; volume of budget; reference to programme support costs;
  - 3.3 Payment schedule (time schedule and amount) for the transfer of the funds; indication of UNESCO's bank account number;
  - 3.4 UNESCO's rights and obligations with regards to the creation of a (separate) account for the project, and subsequent utilization of the funds, including for programme support costs;
  - 3.5 Confirmation that the funds must be used in accordance with UNESCO's regulations and rules;
  - 3.6 Provisions for the short-term investment of surplus project funds; handling of accrued interest, normally indicating that one-third of the interest will be transferred to the Funds-in-Trust Overhead Costs Account (FITOCA), and two-thirds credited to the project account (or to a possible General Fund in existence with the donor in question);
  - 3.7 Timing and format for narrative reporting;
  - 3.8 Timing and format for financial reporting;
  - 3.9 Provisions for evaluation, whether final or mid-term, normally indicating that the donor will be invited to such evaluations and consulted on the draft terms of reference;
  - 3.10 Provisions for audit (respect for the single audit principle);
  - 3.11 Provisions for entry into force, and termination of the funding agreement;
  - 3.12 Provisions for modification of the project document and/or budget during the life of the budget; possible provisions to allow UNESCO to undertake minor modifications in the project and budget without the formal authorization of the funding source;
  - 3.13 Provisions for regular review meetings with the funding source;
  - 3.14 Provisions for ensuring the visibility of project, communication strategy, publications etc.;
  - 3.15 Provisions for the handling of possible savings at the end of the project;
  - 3.16 Provisions for the handling of equipment procured under the project normally indicating that the donor will be consulted on a proposal to transfer ownership to the beneficiary country at the end of the project;
  - 3.17 Possible special clauses (the fight against terrorism; anti-corruption measures etc.).
4. For agreements with funding sources from the private sector, whether corporate or not-for-profit, the following provisions should also be included:

- 4.1 [Use of the name and logo of UNESCO](#); possible provisions for the use of the name and logo of the private partner;
  - 4.2 Possible "counterpart advantages" of the funding source (publicity, visibility, possible advantages in kind etc.);
  - 4.3 Conflict solution/settlement of disputes;
  - 4.4 Legal implications, status of the private partner.
5. Annexes to all funds-in-trust agreements:
- 5.1 Project document;
  - 5.2 Budget.

## 5.5 Partnering with the UN System

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 When UNESCO receives funding from the United Nations or a UN Agency on an ad hoc basis, a standard agreement between the UN Agency and UNESCO is used with relevant policies to be applied in establishing an individual funds-in-trust.
- 1.2 In the case of an established UN fund within the context of post-crisis and transition environments as well as other established funds managed by a UN Agency, the application process together with the relevant policies for the reporting requirements are fund specific. Where an established UN fund or funds managed by a UN Agency are concerned, the application process together with the relevant policies for the reporting requirements are fund specific. Explanatory notes are available at BSP/CFS.
- 1.3 UNESCO has specific arrangements of an institutional nature with the **United Nations Relief and Works Agency for Palestine Refugees (UNRWA)**. See [Paragraph 1.6](#) below.
- 1.4 In the framework of the UN harmonization and simplification agenda, UNESCO has participated in the formulation of, and fully endorses, the [UN Development Group guidance on joint programming](#) which set out the rationale for joint programming, defines both joint programming and joint programmes, and describes how joint programmes are developed funded and managed. In this context, the modalities of establishing agreements and managing resources as contained in the guidance notes apply together with the UNESCO rules and regulations.
- 1.5 **Funds Management Options for Joint Programming**

There are three fund management options for managing joint programmes, **parallel, pooled and pass-through**. A combination of the three options, such as parallel and pass-through, and pooled and pass-through, can be used in a joint programme (please refer below to the summary of UNESCO's role in each fund management option). The decision on which option, or combination of options to choose is made by the UN participating agencies and should be based on the most effective and efficient way to achieve the joint programme's outputs.

In all cases, these modalities are driven by an established coordination mechanism – the Joint Programme Steering Committee - to facilitate, monitor and evaluate collaboration between UN organizations and host governments. Standard template agreements for each fund management modalities and for standard joint programmes are listed below in [Section 7 "Forms"](#), from which the relevant texts may be accessed as well as the applicable operational procedures.

(a) Parallel Fund Management

Under Parallel Fund Management, each organization independently manages its own funds. This option is the most effective and efficient when interventions by participating UN organizations are aimed at common results, but with different national and/or international partners. This option is similar to the workflow and procedures for UNESCO's support to projects/programmes and includes the following:

- (i) A Joint Programme document is entered into to define the responsibility of each participating agency for supporting a set of activities with its mandate, area of focus and comparative advantage.

- (ii) Each participating UN organization prepares annual and final Financial Reports on its programme components.
  - (iii) Responsibility should be assigned by the Joint Programme Steering Committee to one of the UN Participating Agencies to prepare the aggregated/consolidated narrative and financial reports for submission to and its subsequent submission to donors.
- (b) Pooled Fund Management
- (i) Under Pooled Fund Management, one of the participating UN agencies in the joint programme is assigned and accepts the responsibility of Managing Agent (MA) to support national partners in managing the common work plan. The choice of MA is based on country presence, expertise in the area covered by the joint programme, a good relationship with all partners to the joint programme, and in-country financial and administrative management capacity. All the other participating UN agencies transfer the funds for their respective set of activities to the MA. The procedural steps are as follows:
    - a. UNESCO prepares, together with the national partners and other members of the Steering Committee, the joint programme document containing a common work plan and budget.
    - b. The Steering Committee chooses the pooled funding option and all members agree on the selection of the MA.
  - (ii) If UNESCO is MA or Participating Agent, please refer to Annex F in the Guidance Note and also seek advice from BSP/CFS.
- (c) Pass-Through Fund Management
- (i) Under Pass-Through Fund Management, two or more organizations develop a joint programme, identify funding gaps and submit a joint programme document to donor(s). If the donor(s) and participating UN organizations agree to channel the funds through one participating UN organization, then the pass-through modality applies.
  - (ii) The One UN Funds and the established Multi-Donor Trust Funds apply this funding modality complemented by the standard MoU and Standard Administrative Agreement (SAA) and other documents such as the related terms of reference establishing the fund.
  - (iii) In a joint programme with Pass-through Fund Management, donors and participating UN organizations agree to channel funding through one participating UN organization, referred to as the Administrative Agent (AA), who is jointly selected by all participating UN organizations. As such, the AA acts as the interface between the participating UN organizations and the donors.
  - (iv) The principal functions of the AA include:
    - a. Receiving donor contributions on behalf of the participating UN organizations;
    - b. Disbursing funds to participating UN organizations as instructed by the fund allocating Steering Committee or equivalent mechanism;
    - c. Reporting on the sources and uses of donor contributions received;
    - d. Consolidating reports from participating UN organizations for submission to donors;
    - e. Consolidating key audit recommendations received from the auditors of the participating UN organizations as well as the audit of the AA.
  - (v) Case 1: UNESCO is the AA
    - a. UNESCO together with the other UN participating organizations prepares the joint programme document containing a common work plan and budget.
    - b. The responsibilities for the work plan activities and budget are divided among the organizations.
    - c. Each UN participating organization signs the MoU with UNESCO. Please

refer to Annex G in the UNDG Guidance Note and seek advice from BSP/CFS.

- d. UNESCO together with other UN participating organizations who have unfunded activities, prepares a funding proposal to donor(s).
  - e. Acceptance of funding from the donor(s) is based on signing a SAA between UNESCO and the donor(s) which sets out disbursement, management and accounting arrangements for the funds. Please refer to UNDG Guidance Note on Joint Programming, Annex H and seek advice to BSP/CFS.
  - f. AA fees of 1% will be applied to the amounts contributed by the donor(s).
  - g. Each UN participating organizations prepares the narrative and financial reports for the set of activities for which it is responsible in accordance with its policies and procedures and operational policy guidance for submission to the Joint Programme Steering Committee.
  - h. The reports are consolidated into one report by UNESCO and submitted to the donor(s).
- (vi) Case 2: UNESCO is a participating organization in the pass-through arrangement
- a. UNESCO together with the other UN participating organizations prepares the joint programme document containing a common work plan and budget.
  - b. The responsibilities for the work plan activities and budget are divided among the participating UN organizations.
  - c. UNESCO along with other UN members signs the MoU with the AA. Please refer to UNDG Guidance Note on Joint Programming, Annex G and seek advice from BSP/CFS.
  - d. UNESCO prepares narrative and financial reports for set of activities for which it is responsible in accordance with its policies and procedures and operational policy guidance for submission to the Joint Programme Steering Committee.
  - e. The reports are consolidated into one report by the AA and submitted by the donor(s).

## 1.6 Cooperation with the United Nations Relief and Works Agency for Palestine Refugees (UNRWA)

- (a) UNESCO is authorized by the General Conference to cooperate with UNRWA by assuming technical responsibility for the educational programme for Arab refugees from Palestine.
- (b) UNESCO's contribution consists of providing senior staff required by UNRWA to assist in the planning and execution of the educational programme.
- (c) The Education Sector is responsible for the administration and planning of the educational programme for the Arab refugees from Palestine.
- (d) The senior staff provided by UNESCO are staff members of the Organization and their costs are paid from the Regular Budget.

## 2. Definitions

### 2.1 Administrative Agent (AA)

The UN organization responsible for the administration of funds in a Pass-through Fund Management mechanism.

### 2.2 Joint programming

Joint programming is the collective effort through which the UN organizations and national partners work together to prepare, implement, monitor and evaluate the

activities aimed at effectively and efficiently achieving the Millennium Development Goals (MDGs) and other international commitments arising from UN conferences, summits, conventions and human rights instruments. Through joint programming, common results and the modalities for supporting programme implementation are identified.

### 2.3 **Joint programme/project**

A joint programme is a set of activities contained in a common work plan and related budget, involving two or more UN organizations and (sub-)national partners. The work plan and budget will form part of a joint programme document, which will also detail roles and responsibilities of partners in coordinating and managing the joint activities. The joint programme document will be signed by all participating organizations and (sub-)national partners.

### 2.4 **Joint programme Steering Committee**

A coordination mechanism for the joint programme. The composition shall include all the signatories to the joint programme document. The mechanism may also have other members in an observer capacity, such as donors and other stakeholders.

### 2.5 **Managing Agent**

Under a Pooled Fund Management mechanism, the participating UN organization that has been appointed to serve as the administrative interface between the national partner, and be programmatically and financially accountable for the joint programme.

### 2.6 **Parallel Fund Management**

A fund management mechanism where each organization participating in the joint programme manages its own funds, whether coming from Regular or other resources.

### 2.7 **Pass-through Fund Management**

A fund management mechanism where a donor(s) and UN participating organizations agree to channel the funds for a joint programme through one participating UN organization. The UN organization channelling resources, hereinafter called the Administrative Agent (AA) would be jointly selected by all participating organizations. The programmatic and financial accountability will rest with the participating organizations and (sub-)national partners that would be managing their respective parts of the joint programme.

### 2.8 **Pooled Fund Management**

A fund management mechanism where participating UN organizations work for common results with a common national or (sub-)national partner (e.g. Department, provincial office, NGO) and/or in a common geographical area. Under this option, participating UN organizations pool funds together to one UN organization, called the Managing Agent, chosen jointly by the participating UN organizations in consultation with the (sub-)national partner.

2.9 For further definitions, see [UNDG Guidance Note on Joint Programmes, Annex E](#) of 19.12.2008.

## 3. Policies

3.1 **Voluntary contributions** are authorised by [Article IX.3 of the Constitution](#), by the relevant sections of [AM Item 2.3](#) on “Appropriation Resolution”, and by [Financial Regulation 7.3](#).

3.2 **The funds-in-trust modality** is authorized by the relevant section of the Appropriation Resolution and by [Financial Regulations 6.5, 6.6, 7.3 and 7.4](#).

3.3 **Programme Support Costs**. The applicable rate of Programme Support Costs of Joint UN Programming and UN Multi-Donor Trust Funds is 7 per cent, provided that all other costs are charged as direct costs to the project.

## 4. Roles, Authorities and Accountabilities



- 4.1 [AM Appendix 5A](#) Table on Delegation of Authority and Accountability (ToAA) “UNESCO’s Extrabudgetary Activities”, (first published with Administrative Circular 2285 of 18 February 2007) reflects the key provisions on the Director-General’s Action Plan for improved management of UNESCO’s extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for programming, the mobilization of resources, the implementation and monitoring of a project.

## 5. Procedures and Processes

- 5.1 The following items are based on a number of guidelines developed by the [United Nations Development Group \(UNDG\)](#) which are essential references.
- 5.2 For specific established UN funds; explanatory notes of the background, objectives and criteria of eligibilities are (and will be) made available at BSP/CFS.
- 5.3 For more details relating to the policy guidance and the application of the various existing modalities of partnering with the UN system, please contact BSP/CFS.

## 6. Guidelines

- 6.1 [UNESCO’s Extrabudgetary Activities: A practical guide.](#)
- 6.2 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects.](#)

## 7. Forms

- 7.1 [AM Appendix 5.5A](#) “Standard Memorandum of Understanding (MoU) For Multi-Donor Trust Funds and Joint Programmes Using Pass-Through Fund Management”
- 7.2 [AM Appendix 5.5B](#) “Standard Administrative Arrangement for Multi-Donor Trust Funds and Joint Programmes Using Pass-Through Fund Management”
- 7.3 [AM Appendix 5.5C](#) “Standard Memorandum of Understanding between the Participating UN Organizations and the Managing Agent for Pooled Fund Management”
- 7.4 [AM Appendix 5.5D](#) "Protocol on the Administrative Agent for Multi Donor Trust Funds and Joint Programmes, and One UN Funds”
- 7.5 [AM Appendix 5.5E](#) "Basic Agreement Document for Funds Directed to UN Agencies"

## 8. Additional Help

- 8.1 Consult the [Extrabudgetary Help Desk](#).

## 5.5A Standard Memorandum of Understanding (MoU) for Multi-Donor Trust Funds and Joint Programmes Using Pass-Through Fund Management

Download [5.5A Standard Memorandum of Understanding \(MoU\) for Multi-Donor Trust Funds and Joint Programmes Using Pass-Through Fund Management](#) 

**WHEREAS**, the **Participating United Nations Organizations** signing this Memorandum of Understanding (hereinafter referred to collectively as the “Participating UN Organizations”) have developed a [name of Multi-Donor Trust Fund/Joint Programme] starting on [start date] and ending on [end date] (hereinafter referred to as the “Fund/Programme”), as may be amended from time to time, as part of their respective development cooperation with the Government of **[name of country] (if applicable)**, as more fully described in the [Terms of Reference of the Multi-Donor Trust Fund/ Joint Programme Document] dated **[date of Programme Document]**, document n° **[reference no. of document]** (hereinafter referred to as the “TOR/Joint Programme Document”<sup>[4]</sup>), a copy of which is attached hereto as ANNEX A, and have agreed to establish a coordination mechanism<sup>[5]</sup> (hereinafter referred to as the “Steering Committee”<sup>[6]</sup>) to facilitate the effective and efficient collaboration between the Participating UN Organizations and the host Government (if applicable) for the implementation of the Fund/Programme;

**WHEREAS**, the Participating UN Organizations have agreed that they should adopt a coordinated approach to collaboration with donors who wish to support the implementation of the Fund/Programme and have developed a TOR/Joint Programme Document to use as the basis for mobilising resources for the Fund/Programme, and have further agreed that they should offer donors the opportunity to contribute to the Fund/Programme and receive reports on the Fund/Programme through a single channel; and

**WHEREAS**, the Participating UN Organizations have further agreed to ask **[name of the Administrative Agent]** (which is also a Participating UN Organization in connection with this Fund/Programme<sup>[7]</sup>) to serve as the administrative interface between the donors and the Participating UN Organizations and for these purposes **[name of Administrative Agent]** has agreed to do so in accordance with this Memorandum of Understanding.

**NOW, THEREFORE**, the Participating UN Organizations and the [name of Administrative Agent] (hereinafter referred to collectively as the “Participants”) hereby agree as follows:

### Section I

#### Appointment of Administrative Agent; its Status, Duties and Fee

1. The Participating UN Organizations hereby appoint **[name of Administrative Agent]** (hereinafter referred to as the “Administrative Agent”) to serve as their Administrative Agent in connection with the Fund/Programme, in accordance with the terms and conditions set out in this Memorandum of Understanding. The Administrative Agent accepts this appointment on the understanding that the Participating UN Organizations assume full programmatic and financial accountability for the funds disbursed to them by the Administrative Agent. This appointment will continue until it expires, or is terminated, in accordance with Section VIII below.
2. On behalf of the Participating UN Organizations, the Administrative Agent will:
  - (a) Receive contributions from donors that wish to provide financial support to the Fund/Programme;
  - (b) Administer such funds received, in accordance with this Memorandum of Understanding including the provisions relating to winding up the Fund/Programme Account and related matters;

- (c) Subject to availability of funds, disburse such funds to each of the Participating UN Organizations in accordance with instructions from the Steering Committee, taking into account the budget set out in the approved programmatic document<sup>18</sup>/Joint Programme Document, as amended in writing from time to time by the Steering Committee;
  - (d) Consolidate statements and reports, based on submissions provided to the Administrative Agent by each Participating UN Organization, as set forth in the TOR/Joint Programme Document, and provide these to each donor that has contributed to the Fund/Programme Account and to the Steering Committee;
  - (e) Provide final reporting, including notification that the Fund/Programme has been operationally completed, in accordance with Section IV below;
  - (f) Disburse funds to any Participating UN Organization for any additional costs of the task that the Steering Committee may decide to allocate (as referred to in [Section I, Paragraph 3](#)) in accordance with TOR/Joint Programme Document.
3. The Steering Committee may request any of the Participating UN Organizations, to perform additional tasks in support of the Fund/Programme not related to the Administrative Agent functions detailed in [Section I, Paragraph 2](#) above and subject to the availability of funds. Costs for such tasks will be agreed in advance and with the approval of the Steering Committee be charged to the Fund/Programme as direct costs.
4. The Administrative Agent will enter into a Standard Administrative Arrangement, in the form attached hereto as Annex B (hereinafter referred to as an “Administrative Arrangement”) , with each donor that wishes to provide financial support to the Fund/Programme through the Administrative Agent. The Administrative Agent will not agree with the Donor to amend the terms of Annex B without prior written agreement of the Participating UN Organizations. The Administrative Agent will ensure the posting of a copy of the Administrative Arrangement it enters into, as well as information on donor contributions, on the website of the Administrative Agent ([website URL]), as well as the website of the UN in [country] ([website URL]), as appropriate.
5. None of the Participating UN Organizations will be responsible for the acts or omissions of the Administrative Agent or its personnel, or of persons performing services on its behalf, except in regard to its respective contributory acts or omissions. With respect to contributory acts or omissions of the Participating UN Organizations, the resulting responsibility will be apportioned among them or any one of them to the extent of such contributory acts or omissions, or as may otherwise be agreed. In addition, donors will not be directly responsible for the activities of any person employed by the Participating UN Organizations or the Administrative Agent as a result of this Memorandum of Understanding.
6. The Administrative Agent will be entitled to allocate an administrative fee of one percent (1%) of the amount contributed by each donor signing an Administrative Arrangement, to meet the Administrative Agent’s costs of performing the Administrative Agent’s functions described in this Memorandum of Understanding.
7. Where the Administrative Agent is also a Participating UN Organization, a clear delineation, including distinct reporting lines and an accountability framework, will be established and maintained within the organization designated as the Administrative Agent between its functions as an Administrative Agent and its functions as a Participating UN Organization.

## **Section II**

### **Financial Matters**

#### The Administrative Agent

1. The Administrative Agent will establish a separate ledger account under its financial regulations and rules for the receipt and administration of the funds received pursuant to Administrative Arrangement (hereinafter, the “Fund/Programme Account”). The Fund/Programme Account will be administered by the Administrative Agent in accordance with the regulations, rules, directives and procedures applicable to it,

- including those relating to interest. The Fund/Programme Account will be subject exclusively to the internal and external auditing procedures laid down in the financial regulations, rules, directives and procedures applicable to the Administrative Agent.
2. The Administrative Agent will not absorb gains or losses on currency exchanges which will increase or decrease the funds available for disbursements to Participating UN Organizations.
  3. Subject to the availability of funds, the Administrative Agent will make disbursements from the Fund/Programme Account based on instructions from the Steering Committee, in line with the budget set forth in the Programme Document, as amended from time to time by the Steering Committee. The disbursements will consist of direct and indirect costs as set out in the budget.
  4. The Administrative Agent will normally make each disbursement within three (3) to five (5) business days after receipt of the relevant approved programmatic document/Joint Programme Document, in accordance with the instructions received from the Steering Committee in line with the TOR/Joint Programme Document, along with a copy of the relevant approved programmatic document/Joint Programme Document, signed by all the parties concerned. The Administrative Agent will transfer funds to each Participating UN Organization through wire transfer. Each Participating UN Organization will advise the Administrative Agent in writing of the bank account for transfers pursuant to this Memorandum of Understanding. When making a transfer to a Participating UN Organization, the Administrative Agent will notify that Participating UN Organization's Treasury Operations of the following: (a) the amount transferred, (b) the value date of the transfer; and (c) that the transfer is from the **[name of Administrative Agent]** in respect of the Fund/Programme in **[name of country] (if applicable)** pursuant to this Memorandum of Understanding.
  5. Where the balance in the Fund/Programme Account on the date of a scheduled disbursement is insufficient to make that disbursement, the Administrative Agent will consult with the Steering Committee and make a disbursement, if any, in accordance with the Steering Committee's instructions.

#### The Participating UN Organizations

6. Each Participating UN Organization will establish a separate ledger account under its financial regulations and rules for the receipt and administration of the funds disbursed to it by the Administrative Agent from the Fund/Programme Account. That separate ledger account will be administered by each Participating UN Organization in accordance with its own regulations, rules, directives and procedures, including those relating to interest. That separate ledger account will be subject exclusively to the internal and external auditing procedures laid down in the financial regulations, rules, directives and procedures applicable to the Participating UN Organization concerned.
7. Each Participating UN Organization will use the funds disbursed to it by the Administrative Agent from the Fund/Programme Account to carry out the activities for which it is responsible as set out in the approved programmatic document/Joint Programme Document, as well as for its indirect costs. The Participating UN Organizations will commence and continue to conduct operations for the Programme activities only upon receipt of disbursements as instructed by the Steering Committee. The Participating UN Organizations will not make any commitments above the approved budget in the approved programmatic document/Joint Programme Document, as amended from time to time by the Steering Committee. If there is a need to exceed the budgeted amount, the Participating UN Organization concerned will submit a supplementary budget request to the Steering Committee.
8. Indirect costs of the Participating UN Organizations recovered through programme support costs will be 7%. In accordance with the UN General Assembly resolution 62/208 (2007 Triennial Comprehensive Policy Review principle of full cost recovery), all other costs incurred by each Participating UN Organization in carrying out the activities for which it is responsible under the Fund/Programme will be recovered as direct costs.

### **Section III**

#### **Activities of the Participating UN Organizations**

1. The implementation of the Programme activities will be the responsibility of the Participating UN Organizations and will be carried out by each Participating UN Organization in accordance with its applicable regulations, rules, directives and procedures. On the termination or expiration of this Memorandum of Understanding, the matter of ownership of supplies and equipment will be determined in accordance with the regulations, rules, directives and procedures applicable to such Participating UN Organizations, including, where applicable, any agreement with the relevant host Government (if applicable).
2. Any modifications to scope of the approved programmatic document/Joint Programme Document, including as to their nature, content, sequencing or the duration thereof will be subject to mutual agreement in writing between the relevant Participating UN Organization and the Steering Committee. The Participating UN Organization will promptly notify the Administrative Agent through the Steering Committee, of any change in the budget as set out in the Programme Document.
3. Where a Participating UN Organization wishes to carry out its Programme activities through or in collaboration with a third party, it will be responsible for discharging all commitments and obligations with such third parties, and no other Participating UN Organization, nor the Administrative Agent, will be responsible for doing so.
4. In carrying out their Programme activities, none of the Participating UN Organizations will be considered as an agent of any of the others and, thus, the personnel of one will not be considered as staff members, personnel or agents of any of the others. Without restricting the generality of the preceding sentence, none of the Participating UN Organizations will be liable for the acts or omissions of the other Participating UN Organizations or their personnel, or of persons performing services on their behalf.
5. Each Participating UN Organization will advise the Administrative Agent in writing when all activities for which it is responsible under the approved programmatic document/Joint Programme Document have been completed.
6. The Participating UN Organizations recognize that the donors reserve the right to discontinue future contributions if reporting obligations are not met as set forth in the Administrative Arrangement; or if there are substantial deviations from agreed plans and budgets. If it is agreed among the donor(s), the Administrative Agent and the concerned Participating UN Organization under the Administrative Arrangement that there is evidence of improper use of funds, the Participating UN Organization will use its best efforts, consistent with its regulations, rules, policies and procedures to recover any funds misused. The Participating UN Organization will, in consultation with the Steering Committee and the Administrative Agent, credit any funds so recovered to the Fund/Programme Account or agree with the Steering Committee to use these funds for a purpose mutually agreed upon. Before withholding future contributions or requesting recovery of funds and credit to the Fund/Programme Account, the Administrative Agent, the concerned Participating UN Organization and the donor will consult with a view to promptly resolving the matter.
7. The Participating UN Organizations recognize that it is important to take all necessary precautions to avoid corrupt, fraudulent, collusive or coercive practices. To this end, each Participating UN Organization will maintain standards of conduct that govern the performance of their staff, including the prohibition of corrupt, fraudulent, collusive or coercive practices, in connection with the award and administration of contracts, grants, or other benefits, as set forth in their Staff Regulations and Rules and Financial Regulations and Rules, including regarding procurement. In the event that a Participating UN Organization determines that an allegation in relation to the implementation of activities – including that corrupt, fraudulent, collusive or coercive practices may have taken place - is credible enough to warrant an investigation, it will promptly notify the Steering Committee and the Administrative Agent, to the extent that such notification does not jeopardize the conduct of the investigation. The allegation will be dealt with in accordance with the Participating UN Organization's accountability and oversight

framework and by the Participating UN Organization's unit in charge of investigations. Upon completion of the investigation, the Participating UN Organization will inform the Steering Committee and the Administrative Agent about the results of the investigation.

8. As an exceptional measure, particularly during the start up phase of the Fund/Programme, subject to conformity with their financial regulations, rules and directives, Participating UN Organizations may elect to start implementation of Programme activities in advance of receipt of initial or subsequent transfers from the Fund/Programme Account by using their own resources. Such advance activities will be undertaken in agreement with the Steering Committee on the basis of funds it has allocated or approved for implementation by the particular Participating UN Organization following receipt by the Administrative Agent of an official commitment form or signature of the Administrative Arrangements by donors contributing to the Fund/Programme. Participating UN Organizations will be solely responsible for decisions to initiate such advance activities or other activities outside the parameters set forth above.

#### **Section IV Reporting**

1. Each Participating UN Organization will provide the Administrative Agent with the following statements and reports prepared in accordance with the accounting and reporting procedures applicable to the Participating UN Organization concerned, as set forth in the TOR/Joint Programme Document. The Participating UN Organizations will endeavour to harmonize their reporting formats to the extent possible.
  - (a) Annual narrative progress reports, to be provided no later than three months (31 March) after the end of the calendar year;
  - (b) Annual financial statements and reports as of 31 December with respect to the funds disbursed to it from the Fund/Programme Account, to be provided no later than four months (30 April) after the end of the calendar year;
  - (c) Final narrative reports, after the completion of the activities in the approved programmatic document/Joint Programme Document and including the final year of the activities in the approved programmatic document/Joint Programme Document, to be provided no later than four months (30 April) of the year following the financial closing of the Fund/Programme. The final report will give a summary of results and achievements compared to the goals and objectives of the Fund/Programme; and
  - (d) Certified final financial statements and final financial reports after the completion of the activities in the approved programmatic document/Joint Programme Document and including the final year of the activities in the approved programmatic document/Joint Programme Document, to be provided no later than six months (30 June) of the year following the financial closing of the Fund/Programme.
2. The Administrative Agent will prepare consolidated narrative progress and financial reports, based on the reports referred to in [paragraph 1 \(a\) to \(d\)](#) above, and will provide those consolidated reports to each donor that has contributed to the Fund/Programme Account, as well as the Steering Committee, in accordance with the timetable established in the Administrative Arrangement.
3. The Administrative Agent will also provide the donors, Steering Committee and Participating UN Organizations with the following statements on its activities as Administrative Agent:
  - (a) Certified annual financial statement ("Source and Use of Funds" as defined by UNDG guidelines) to be provided no later than five months (31 May) after the end of the calendar year; and
  - (b) Certified final financial statement ("Source and Use of Funds") to be provided no later than seven months (31 July) of the year following the financial closing of the Fund/Programme.
4. Consolidated reports and related documents will be posted on the websites of the UN in [country] ([website URL]) and the Administrative Agent ([website URL]).



## **Section V Monitoring and Evaluation**

1. Monitoring and evaluation of the Fund/Programme will be undertaken in accordance with the provisions contained in the TOR/Joint Programme Document, which are consistent with the respective regulations, rules and procedures of the Participating UN Organizations.
2. The donor(s), the Administrative Agent and the Participating UN Organizations will hold annual consultations, as appropriate, to review the status of the Fund/Programme.

**[In case of Multi-Donor Trust Fund/Joint Programme, include the following:]**

### **Section VI Audit**

1. The Administrative Agent and Participating UN Organizations will be audited in accordance with their own Financial Regulations and Rules and, in case of MDTFs, in accordance with the Framework for auditing multi-donor trust funds which has been agreed to by the Internal Audit Services of participating UN organizations and endorsed by the UNDG in September 2007.]

**[In case of 'Delivering as One' / 'One UN' Fund, include the following:]**

### **[Section VI Audit**

1. The Administrative Agent and Participating UN Organizations will be audited in accordance with their own Financial Regulations and Rules. The Internal Audit Services (IAS) of each Participating UN Organization will prepare a summary of the internal audit reports on activities related to the Fund of [country name] at intervals agreed upon between the IAS of Participating UN Organizations and of the Administrative Agent. The IAS of each Participating UN Organization will share its summary with its Representative in [country name] Country Office, who will then share it with the Steering Committee.]

## **Section VII Joint Communication**

1. Each Participating UN Organization will take appropriate measures to publicize the Fund/Programme and to give due credit to the other Participating UN Organizations. Information given to the press, to the beneficiaries of the Fund/Programme, all related publicity material, official notices, reports and publications, will acknowledge the role of the host Government, the donors, the Participating UN Organizations, the Administrative Agent and any other relevant entities. In particular, the Administrative Agent will include and ensure due recognition of the role of each Participating UN Organization and national partner in all external communications relating to the Fund/Programme.
2. The Administrative Agent in consultation with the Participating UN Organizations will ensure that decisions regarding the review and approval of the Fund/Programme as well as periodic reports on the progress of implementation of the Fund/Programme, associated external evaluation are posted, where appropriate, for public information on the websites of UN in [country] ([website URL]) and the Administrative Agent ([website URL]). Such reports and documents may include Steering Committee approved programmes and programmes awaiting approval, fund level annual financial and progress reports and external evaluations, as appropriate.

## **Section VIII Expiration, Modification and Termination**

1. This Memorandum of Understanding will expire upon completion of the Fund/Programme, subject to the continuance in force of [paragraph 5](#) below for the purposes therein stated.
2. This Memorandum of Understanding may be modified only by written agreement between the Participants.



3. Any of the Participating UN Organizations may withdraw from this Memorandum of Understanding upon giving thirty (30) days' written notice to all other Participants to this Memorandum of Understanding subject to the continuance in force of [paragraph 5](#) below for the purpose therein stated.
4. The Administrative Agent's appointment may be terminated by the Administrative Agent (on the one hand) or by the mutual agreement of all Participating UN Organizations (on the other hand) on thirty (30) days' written notice to the other party, subject to the continuance in force of [paragraph 5](#) below for the purpose therein stated. In the event of such termination, the Participants will agree on measures to bring all activities to an orderly and prompt conclusion so as to minimize costs and expense.
5. Commitments assumed by the withdrawing or terminating Participants under this Memorandum of Understanding will survive the expiration or termination of this Memorandum of Understanding or the termination of the Administrative Agent or withdrawal of a Participating UN Organization to the extent necessary to permit the orderly conclusion of the activities and the completion of final reports, the withdrawal of personnel, funds and property, the settlement of accounts between the Participants hereto and the settlement of contractual liabilities that are required in respect of any subcontractors, consultants or suppliers. Any balance remaining in the Fund/Programme Account or in the individual Participating UN Organizations' separate ledger accounts upon completion of the Fund/Programme will be used for a purpose mutually agreed upon or returned to the donor(s) in proportion to their contribution to the Fund/Programme as agreed upon by the donors and the Steering Committee.

#### **Section IX Notices**

1. Any action required or permitted to be taken under this Memorandum of Understanding may be taken on behalf of the Administrative Agent, or his or her designated representative, and on behalf of a Participating UN Organization by the Head of Office in **[name of country] (if applicable)**, or his or her designated representative.
2. Any notice or request required or permitted to be given or made in this Memorandum of Understanding will be in writing. Such notice or request will be deemed to be duly given or made when it will have been delivered by hand, mail or any other agreed means of communication to the party to which it is required to be given or made, at such party's address specified in ANNEX C to this Memorandum of Understanding or at such other address as the party will have specified in writing to the party giving such notice or making such request.

#### **Section X Entry into Effect**

This Memorandum of Understanding will come into effect upon signature by authorized officials of the Participants and will continue in full force and effect until it is expired or terminated.

#### **Section XI Settlement of Disputes**

1. The Participants will use their best efforts to promptly settle through direct negotiations any dispute, controversy or claim arising out of or in connection with this Memorandum of Understanding or any breach thereof. Any such dispute, controversy or claim which is not settled within sixty (60) days from the date either party has notified the other party of the nature of the dispute, controversy or claim and of the measures which should be taken to rectify it, will be resolved through consultation between the Executive Heads of each of the Participating UN Organizations and of the Administrative Agent.

**IN WITNESS WHEREOF**, the undersigned, duly authorized representatives of the respective Participants, have signed this Memorandum of Understanding in the English in **[number of**

**signatories] copies.**

*For the Administrative Agent*

Signature: .....  
 Name: .....  
 Title: .....  
 Place: .....  
 Date: .....

*For Participating UN Organization  
 [name]*

Signature: .....  
 Name: .....  
 Title: .....  
 Place: .....  
 Date: .....

*For Participating UN Organization  
 [name]*

Signature: .....  
 Name: .....  
 Title: .....  
 Place: .....  
 Date: .....

*For Participating UN Organization  
 [name]*

Signature: .....  
 Name: .....  
 Title: .....  
 Place: .....  
 Date: .....

**[In case of 'Delivering as One'/ 'One UN' Funds, include the following:]**

[This Memorandum of Understanding has been signed in the presence of :

Signature: .....  
 Name: .....  
 Title: UN Resident Coordinator in [name of the host country]  
 Place: .....  
 Date: .....

\*\*\*\*\*

ANNEX A: TOR/Joint Programme Document

\*\*\*\*\*

ANNEX B: Standard Administrative Arrangement between the Donor and the  
 Administrative Agent

\*\*\*\*\*

ANNEX C: Notices

\*\*\*\*\*

ANNEX C

## NOTICES

*For the Administrative Agent:*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Facsimile: \_\_\_\_\_  
Electronic mail: \_\_\_\_\_

*For Participating UN Organization [name]*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Facsimile: \_\_\_\_\_  
Electronic mail: \_\_\_\_\_

*For Participating UN Organization [name]*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Facsimile: \_\_\_\_\_  
Electronic mail: \_\_\_\_\_

*For Participating UN Organization [name]*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Facsimile: \_\_\_\_\_  
Electronic mail: \_\_\_\_\_

*For Participating UN Organization [name]*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Facsimile: \_\_\_\_\_  
Electronic mail: \_\_\_\_\_

[1] This instrument will also be used for 'Delivering as One'/'One UN' Funds

[2] This Standard Memorandum of Understanding has been agreed upon by the members of the United Nations Development Group (UNDG). Any substantial ('substantial' would imply changes that are linked to the legal relationships described in the Memorandum of Understanding, the governance mechanisms, reporting arrangements or equivalent) modification to the Memorandum of Understanding requires the prior written agreement of the Participating UN Organizations and the Administrative Agent of the particular MDTF, and needs to be cleared by the Advisory Group through the UN Development Operations

Coordination Office (DOCO).

[3] As indicated in the signature blocks.

[4] The Joint Programme Document contains at a minimum a common work plan, a budget, the coordination and management mechanism and signature of all participants to the document. In the case of MDTF, the TOR will be used as a base document for the establishment of the Fund.

[5] The Participants to the Fund/Programme will decide what is the most appropriate coordination mechanism, for example a theme group, steering committee, management committee etc. For ease of reference, this mechanism is referred to as the “Steering Committee” in this document.

[6] The composition of the Steering Committee or other body will include all of the signatories to this MoU, representatives from the host government (if applicable) and may also include donors in accordance with the UNDG-approved Generic MDTF Steering Committee Terms of Reference, dated 20 September 2007.

[7] In most cases the Administrative Agent will also be a Participating UN Organization. However, where the Administrative Agent is not a Participating UN Organization, this provision can be deleted.

[8] As used in this document, an approved programmatic document refers to an annual work plan or a programme/project document, etc., which is approved by the Steering Committee for fund allocation purposes.



## 5.5B Standard Administrative Arrangement for Multi-Donor Trust Funds and Joint Programmes Using Pass-Through Fund Management

Download [5.5B Standard Administrative Arrangement for Multi-Donor Trust Funds and Joint Programmes Using Pass-Through Fund Management](#) 

**WHEREAS**, Participating United Nations Organizations that have signed a Memorandum of Understanding (hereinafter referred to collectively as the “Participating UN Organizations”) have developed a [name of Multi-Donor Trust Fund/Joint Programme (hereinafter referred to as the “Fund/Programme”) starting on [start date] and ending on [end date], as may be amended from time to time, as part of their respective development cooperation with the Government of **[name of country] (if applicable)**, as more fully described in the [Terms of Reference of the Multi-Donor Trust Fund/ Joint Programme Document (hereinafter referred to as the “TOR/ Joint Programme Document”<sup>[1]</sup>), a copy of which is attached hereto as ANNEX A, and have agreed to establish a coordination mechanism (hereinafter referred to as the “Steering Committee”<sup>[2]</sup>) to facilitate the effective and efficient collaboration between the Participating UN Organizations and the host Government (if applicable) for the implementation of the Fund/Programme;

**WHEREAS**, the Participating UN Organizations have agreed that they should adopt a coordinated approach to collaboration with donors who wish to support the implementation of the Fund/Programme and have developed a TOR/Joint Programme Document to use as the basis for mobilising resources for the Fund/Programme, and have further agreed that they should offer donors the opportunity to contribute to the Fund/Programme and receive reports on the Fund/Programme through a single channel; and

**WHEREAS**, the Participating UN Organizations have appointed **[name of the Administrative Agent]** (hereinafter referred to as the “Administrative Agent”) (which is also a Participating UN Organisation in connection with Fund/Programme<sup>[3]</sup>) in a Memorandum of Understanding (hereinafter referred to as “MoU”) concluded between, the Administrative Agent and Participating UN Organizations on **[date]**, to serve as their administrative interface between donors and the Participating UN Organizations for these purposes. To that end the Administrative Agent has established a separate ledger account under its financial regulations and rules for the receipt and administration of the funds received from donors who wish to provide financial support to the Fund/Programme through the Administrative Agent (hereinafter referred to as the “Fund/Programme Account”); and

**WHEREAS**, **[Name of Donor]** (hereinafter referred to as the “Donor”) wishes to provide financial support to the Fund/Programme on the basis of the TOR/Joint Programme Document as part of its development cooperation with the Government of **[name of country] (if applicable)** and wishes to do so through the Administrative Agent as proposed by the Participating UN Organizations.

**NOW, THEREFORE**, the Donor and the Administrative Agent (hereinafter referred to collectively as the “Participants”) hereby decide as follows:

### Section I Disbursement of Funds to the Administrative Agent and the Fund/Programme Account

1. The Donor decides to make a contribution of **[amount in words] ([amount in figures])** and such further amounts as it may decide (hereinafter referred to as the “Contribution”) to support the Fund/Programme. The Contribution will enable the Participating UN Organizations to support the Fund/Programme in accordance with the TOR/Joint Programme Document, as amended from time to time in writing by the Steering

Committee. The Donor authorizes the Administrative Agent to use the Contribution for the purposes of the Fund/Programme and in accordance with this Standard Administrative Arrangement (hereinafter referred to as "Arrangement"). The Donor acknowledges that the Contribution will be co-mingled with other contributions to the Fund/Programme Account and that it will not be separately identified or administered.

2. The Donor will deposit the Contribution by wire transfer, in accordance with the schedule of payments set out in ANNEX B to this Arrangement, in convertible currencies of unrestricted use, to the following account:

**[name and address of bank of deposit]**

3. When making a transfer to the Administrative Agent, the Donor will notify the Administrative Agent's Treasury Operations of the following: (a) the amount transferred, (b) the value date of the transfer; and (c) that the transfer is from **[name of Donor]** in respect of the Fund/Programme in **[name of country] (if applicable)** pursuant to this Arrangement. The Administrative Agent will promptly acknowledge receipt of funds in writing.
4. All financial accounts and statements will be expressed in United States dollars.
5. The US dollar value of a contribution-payment, if made in currencies other than United States dollars, will be determined by applying the United Nations operational rate of exchange in effect on the date of receipt of the Contribution. The Administrative Agent will not absorb gains or losses on currency exchanges. Such amounts will increase or decrease the funds available for disbursements to Participating UN Organizations.
6. The Fund/Programme Account will be administered by the Administrative Agent in accordance with the regulations, rules, directives and procedures applicable to it, including those relating to interest. The Fund/Programme Account will be subject exclusively to the internal and external auditing procedures laid down in the financial regulations, rules, directives and procedures applicable to the Administrative Agent.
7. The Administrative Agent will be entitled to allocate an administrative fee of one percent (1%) of the Contribution by the Donor, to cover the Administrative Agent's costs of performing the Administrative Agent's functions.
8. The Steering Committee may request any of the Participating UN Organizations, to perform additional tasks in support of the Fund/Programme not related to the Administrative Agent functions detailed in Section I, Paragraph 2 of the Memorandum of Understanding and subject to the availability of funds. In this case, costs for such tasks will be decided in advance and with the approval of the Steering Committee be charged to the Fund/Programme as direct costs.

## **Section II**

### **Disbursement of Funds to the Participating UN Organizations and a Separate Ledger Account**

1. The Administrative Agent will make disbursements from the Fund/Programme Account in accordance with instructions from the Steering Committee, in line with the approved programmatic document<sup>6</sup>/Joint Programme Document, as amended in writing from time to time by the Steering Committee. The disbursement to the Participating UN Organizations will consist of direct and indirect costs as set out in the Programme budget.
2. Each Participating UN Organization will establish a separate ledger account under its financial regulations and rules for the receipt and administration of the funds disbursed to it from the Fund/Programme Account. Each Participating UN Organization assumes full programmatic and financial accountability for the funds disbursed to them by the Administrative Agent. That separate ledger account will be administered by each Participating UN Organization in accordance with its own regulations, rules, directives and procedures, including those relating to interest. That separate ledger account will be subject exclusively to the internal and external auditing procedures laid down in the financial regulations, rules, directives and procedures applicable to the Participating UN



Organization.<sup>[7]</sup>

3. Where the balance in the Fund/Programme Account on the date of a scheduled disbursement is insufficient to make that disbursement, the Administrative Agent will consult with the Steering Committee and make a disbursement, if any, in accordance with the Steering Committee's instructions.

### **Section III Implementation of the Programme**

1. The implementation of the programmatic activities which the Donor assists in financing under this Arrangement will be the responsibility of the Participating UN Organizations and will be carried out by each Participating UN Organization in accordance with its own applicable regulations, rules, policies and procedures including relating to procurement. The Donor will not be directly responsible or liable for the activities of any person employed by the Participating UN Organizations or the Administrative Agent as a result of this Arrangement,
2. The Participating UN Organizations will carry out the activities for which they are responsible, in line with the budget contained in the approved programmatic document/Joint Programme Document, as amended from time to time by the Steering Committee in accordance with the regulations, rules, directives and procedures applicable to it. Accordingly, personnel will be engaged and administered, equipment, supplies and services purchased, and contracts entered into in accordance with the provisions of such regulations, rules, directives and procedures.
3. Indirect costs of the Participating UN Organizations recovered through programme support costs will be 7%. In accordance with the UN General Assembly resolution 62/208 (2007 Triennial Comprehensive Policy Review principle of full cost recovery), all other costs incurred by each Participating UN Organization in carrying out the activities for which it is responsible under the Fund/Programme will be recovered as direct costs.
4. The Participating UN Organizations will commence and continue to conduct operations for the Programme activities only upon receipt of disbursements as instructed by the Steering Committee.
5. The Participating UN Organizations will not make any commitments above the budgeted amounts in approved programmatic document/Joint Programme Document, as amended from time to time by the Steering Committee.
6. If unforeseen expenditures arise, the Steering Committee will submit, through the Administrative Agent, a supplementary budget to the Donor showing the further financing that will be necessary. If no such further financing is available, the activities to be carried out under the approved programmatic document/Joint Programme Document may be reduced or, if necessary, terminated by the Participating UN Organizations. In no event will the Participating UN Organizations assume any liability in excess of the funds transferred from the Fund/Programme Account.
7. The Donor reserves the right to discontinue future contributions if reporting obligations are not met as set forth in this Arrangement; or if there are substantial deviations from agreed plans and budgets. If it is agreed among the Donor, the Administrative Agent and the concerned Participating UN Organization under the Arrangement that there is evidence of improper use of funds, the Participating UN Organization will use their best efforts, consistent with their regulations, rules, policies and procedures to recover any funds misused. The Participating UN Organization will, in consultation with the Steering Committee and the Administrative Agent, credit any funds so recovered to the Fund/Programme Account or agree with the Steering Committee to use these funds for a purpose mutually agreed upon. Before withholding future contributions or requesting recovery of funds and credit to the Fund/Programme Account, the Administrative Agent, the concerned Participating UN Organization and the Donor will consult with a view to promptly resolving the matter.
8. The Participants recognize that it is important to take all necessary precautions to avoid corrupt, fraudulent, collusive or coercive practices. To this end, as set out in the MoU

between the Administrative Agent and Participating UN Organizations regarding the Operational Aspects of the [name of Multi-Donor Trust Fund/Programme/Joint Programme Fund/Programme], each Participating UN Organization will maintain standards of conduct that govern the performance of its staff, including the prohibition of corrupt, fraudulent, collusive or coercive practices in connection with the award and administration of contracts, grants, or other benefits, as set forth in their Staff Regulations and Rules and the Financial Regulations and Rules, including regarding procurement.

#### **Section IV Equipment and Supplies**

On the termination or expiration of this Arrangement, the matter of ownership of equipment and supplies will be determined in accordance with the regulations, rules, directives and procedures applicable to such Participating UN Organization, including any agreement with the relevant host Government if applicable.

#### **Section V Reporting**

1. The Administrative Agent will provide the Donor and the Steering Committee with the following statements and reports, based on submissions provided to the Administrative Agent by each Participating UN Organization prepared in accordance with the accounting and reporting procedures applicable to it, as set forth in the TOR/Joint Programme Document:
  - (a) Annual consolidated narrative progress reports, based on annual narrative progress reports received from Participating UN Organizations, to be provided no later than five months (31 May) after the end of the calendar year;
  - (b) Annual consolidated financial reports, based on annual financial statements and reports, to be received from the Participating UN Organizations, as of 31 December with respect to the funds disbursed to them from the Fund/Programme Account, to be provided no later than five months (31 May) after the end of the calendar year;
  - (c) Final consolidated narrative report, based on final narrative reports received from Participating UN Organizations after the completion of the activities in the approved programmatic document/Joint Programme Document and including the final year of the activities in the approved programmatic document/Joint Programme Document, to be provided no later than seven months (31 July) of the year following the financial closing of the Fund/Programme. The final consolidated narrative report will contain a summary of the results and achievements compared to the goals and objectives of the Fund/Programme.
  - (d) Final consolidated financial report, based on certified final financial statements and final financial reports received from Participating UN Organizations after the completion of the activities in the approved programmatic document/Joint Programme Document and including the final year of the activities in the approved programmatic document/Joint Programme Document, to be provided no later than seven months (31 July) of the year following the financial closing of the Fund/Programme.
2. The Administrative Agent will provide the Donor, Steering Committee and Participating UN Organizations with the following reports on its activities as Administrative Agent:
  - (a) Certified annual financial statement ("Source and Use of Funds" as defined by UNDG guidelines) to be provided no later than five months (31 May) after the end of the calendar year; and
  - (b) Certified final financial statement ("Source and Use of Funds") to be provided no later than seven months (31 July) of the year following the financial closing of the Fund/Programme.
3. Consolidated reports and related documents will be posted on the websites of the UN in

[country] ([website URL] and the Administrative Agent [website URL].

### **Section VI Monitoring and Evaluation**

1. Monitoring and evaluation of the Fund/Programme including, as necessary and appropriate, joint evaluation by the Participating UN Organizations, the Administrative Agent, the Donor, the host Government (if applicable) and other partners will be undertaken in accordance with the TOR/Joint Programme Document.
2. The Donor, the Administrative Agent and the Participating UN Organizations will hold annual consultations as appropriate to review the status of the Fund/Programme.

### **Section VII Joint Communication**

1. Information given to the press, to the beneficiaries of the Fund/Programme, all related publicity material, official notices, reports and publications, will acknowledge the role of the Government of **[name of country]**, the donors, the Participating UN Organizations, the Administrative Agent and any other relevant entities.
2. The Administrative Agent in consultation with the Participating UN Organizations will ensure that decisions regarding the review and approval of the Fund/Programme as well as periodic reports on the progress of implementation of the Fund/Programme, associated external evaluations are posted, where appropriate, for public information on the websites of the UN in [country] ([website URL] and the Administrative Agent [website URL]. Such reports and documents may include Steering Committee approved programmes and programmes awaiting approval, fund level annual financial and progress reports and external evaluations, as appropriate.

### **Section VIII Expiration, Modification and Termination**

1. The Administrative Agent will notify the Donor when it has received notice from all Participating UN Organizations that the activities for which they are responsible under the approved programmatic document/Joint Programme Document have been completed. The date of the last notification received from a Participating UN Organization will be deemed to be the date of expiration of this Arrangement, subject to the continuance in force of [paragraph 4](#) below for the purposes therein stated.
2. This Arrangement may be modified only by written agreement between the Participants.
3. This Arrangement may be terminated by either Participant on thirty (30) days of a written notice to the other Participants, subject to the continuance in force of [paragraph 4](#) below for the purpose therein stated.
4. Commitments assumed by the Donor and the Administrative Agent under this Arrangement will survive the expiration or termination of this Arrangement to the extent necessary to permit the orderly conclusion of activities, the withdrawal of personnel, funds and property, the settlement of accounts between the Participants hereto and the Participating UN Organizations and the settlement of contractual liabilities required in respect of any subcontractors, consultants or suppliers. Any balance remaining in the Fund/Programme Account or in the individual Participating UN Organizations' separate ledger accounts upon completion of the Fund/Programme will be used for a purpose mutually agreed upon or returned to the donor(s) in proportion to their contribution to the Fund/Programme as decided upon by the donor(s) and the Steering Committee.

### **Section IX Notices**

1. Any action required or permitted to be taken under this Arrangement may be taken on behalf of the Donor, by \_\_\_\_\_ or his or her designated representative, and on behalf of the Administrative Agent, by \_\_\_\_\_ or his or her designated representative.

2. Any notice or request required or permitted to be given or made in this Arrangement will be in writing. Such notice or request will be deemed to be duly given or made when it will have been delivered by hand, mail, or any other agreed means of communication to the party to which it is required to be given or made, at such party's address specified below or at such other address as the party will have specified in writing to the party giving such notice or making such request.

*For the Donor:*

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Facsimile: \_\_\_\_\_

Electronic mail: \_\_\_\_\_

*For the Administrative Agent:*

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Facsimile: \_\_\_\_\_

Electronic mail: \_\_\_\_\_

Section X

Entry into Effect

This Arrangement will come into effect upon signature thereof by the Participants and will continue in effect until it is expired or terminated.

**[If the Donor is a Government, use the following:]**

**Section XI  
Settlement of Disputes**

- [1. Any dispute arising out of the Donor's Contribution to the Fund/Programme will be resolved amicably through dialogue among the Donor, the Administrative Agent and the concerned Participating UN Organization.]

**[Section XII  
Privileges and Immunities]**

- [1. Nothing in this Standard Administrative Arrangement will be deemed a waiver, express or implied, of any of the privileges and immunities of the United Nations, the Administrative Agent, or each Participating UN Organization.]

**[If the Donor is a Government, use the following:]****Section XI  
Settlement of disputes**

- [1. Amicable settlement. The Participants will use their best efforts to settle amicably any dispute, controversy or claim arising out of, or relating to this Standard Administrative Arrangement or the breach, termination or invalidity thereof. Where the Participants wish to seek such an amicable settlement through conciliation, the conciliation will take place in accordance with the UNCITRAL Conciliation Rules then obtaining, or according to such other procedure as may be agreed between the Participants.]
- [2. Arbitration. Any dispute, controversy or claim between the Participants arising out of this Standard Administrative Arrangement or the breach, termination or invalidity thereof, unless settled amicably under the preceding paragraph within sixty (60) days after receipt by one party of the other party's written request for such amicable settlement, will be referred by either party to arbitration before a single arbitrator in accordance with the UNCITRAL Arbitration Rules then obtaining. The arbitral tribunal will have no authority to award punitive damages. The Participants will be bound by any arbitration award rendered as a result of such arbitration as the final adjudication of any such controversy, claim or dispute.]

**[Section XII  
Privileges and Immunities]**

- [1. Nothing in this Standard Administrative Arrangement will be deemed a waiver, express or implied, of any of the privileges and immunities of the United Nations, the Administrative Agent, or each Participating UN Organization.]

**IN WITNESS WHEREOF**, the undersigned, being duly authorized by the respective Participants, have signed the present Arrangement in English in two copies.

*For the Donor:*

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Place: \_\_\_\_\_  
 Date: \_\_\_\_\_

*For the Administrative Agent:*

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 Facsimile: \_\_\_\_\_

Electronic mail: \_\_\_\_\_

**[In case of 'Delivering as One'/'One UN' Funds, include the following:]**

[The present Arrangement has been signed in the presence of:

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: UN Resident Coordinator in [name of the host country]

Place: \_\_\_\_\_

Date: \_\_\_\_\_ ]

ANNEX A: TOR/Joint Programme Document

ANNEX B: Schedule of Payments

## ANNEX B SCHEDULE OF PAYMENTS

### Schedule of Payments:

### Amount:

[Time of first payment]	[amount in figures]
[Time of second payment]	[amount in figures]
[Time of third payment]	[amount in figures]

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[1] This instrument will also be for 'Delivering as One'/'One UN' Funds.

[2] This Standard Administrative Arrangement has been agreed upon by the members of the United Nations Development Group (UNDG). Any substantial ('substantial' would imply changes that are linked to the legal relationships described in the Standard Administrative Arrangement, the governance mechanisms, reporting arrangements or equivalent) modification to the Standard Administrative Arrangement requires the prior written agreement of the Participating UN Organizations and Administrative Agent of the particular MDTF, and needs to be cleared by the UNGDG Advisory Group through the UN Development Operations Coordination Office (DOCO).

[3] The Joint Programme Document contains at a minimum a common work plan, a budget, the coordination and management mechanism and signature of all participants. In the case of MDTF, the TOR will be used as base document for the establishment of the Fund.

[4] The composition of the Steering Committee or other body will include all the signatories to the Memorandum of Understanding, representative(s) from the host Government (if applicable), and may include donors, in accordance with UNGDG approved Generic MDTF Steering Committee Terms of Reference dated 20 September 2007.


[5] In most cases, the Administrative Agent will also be a Participating UN Organization. However, where the Administrative Agent is not a Participating UN Organization, this provision can be deleted.

[6] As used in this document, an approved programmatic document refers to an annual work plan or a programme/project document, etc., which is approved by the Steering Committee for fund allocation purposes.

[7] Where the Administrative Agent is also a Participating UN Organization, it will need to open its own separate ledger account and transfer funds from the Fund/Programme Account to its separate ledger account.



## 5.5C Standard Memorandum of Understanding between the Participating UN Organizations and the Managing Agent for Pooled Fund Management

Download [5.5C Standard Memorandum of Understanding between the Participating UN Organizations and the Managing Agent for Pooled Fund Management](#) 

**WHEREAS**, [list names of Participating UN Organizations] (hereinafter referred to collectively as the “Participating UN Organizations”) have developed a joint programme (hereinafter referred to as the “Joint Programme”) as part of their respective development cooperation with the Government of [name of country], as more fully described in the detailed Joint Programme document dated [date of Joint Programme document], document n° [reference no. of document] (hereinafter referred to as the “Joint Programme Document”<sup>[1]</sup>), and have agreed to establish a coordination mechanism<sup>[2]</sup> (hereinafter referred to as the “Joint Programme Steering Committee”<sup>[3]</sup>) to facilitate the effective and efficient collaboration between the Participating UN Organizations and the host Government for the implementation of the Joint Programme;

**WHEREAS**, the Participating UN Organizations have agreed that they will fully participate in the preparation, planning, and evaluation of the Joint Programme in cooperation with the host Government, and that they will appoint one of the Participating UN Organizations to be responsible for supporting the national partner in the management of the Joint Programme funds and activities, (hereinafter referred to as “Managing Agent”) in order to achieve the objectives of the Joint Programme more effectively and efficiently; and

**WHEREAS**, the Participating UN Organizations have further agreed that they will pool their existing or otherwise mobilized Regular and/or Other Resources for the Joint Programme and put such resources under management and administration by the Managing Agent for supporting the national partner in the implementation of the Joint Programme;

**WHEREAS**, the Participating UN Organizations and the Government/national partner have further agreed that [name of the Managing Agent] (which is also a Participating UN Organization)<sup>[4]</sup> will be so appointed and will serve as the administrative interface with the national partner, and be responsible for supporting the national partner in the management of the Joint Programme, and the Participating UN Organization [name of the Managing Agent] has agreed to do so in accordance with this Memorandum of Understanding.

**NOW, THEREFORE**, the [name of the Managing Agent] and the Participating UN Organizations (hereinafter referred to collectively as the “Parties”) hereby agree as follows:

### Article I

#### Appointment of Managing Agent, its Status and Duties

1. The Participating UN Organizations hereby appoint [name of the Managing Agent] as the “Managing Agent” or the “MA” to be responsible for the administration of the funds and for supporting the national partner in the management of the Joint Programme activities set out in the Joint Programme Document. The Managing Agent accepts this appointment and assumes full programmatic responsibility and financial accountability for the funds transferred to it by the Participating UN Organizations. This appointment shall continue until it terminates, or is terminated, in accordance with [Article VIII](#) below.
2. The Managing Agent shall perform the following duties:
  - (a) disburse funds and supplies in a timely fashion;
  - (b) coordinate technical inputs by all Participating UN Organizations;

- (c) follow-up with the (sub-)national partner on implementation;
  - (d) be accountable for narrative and financial reporting to the joint programme coordination mechanism;
  - (e) perform such other activities as the Participating UN Organizations and the Managing Agent may agree in writing.
3. In discharging its obligations under this Memorandum of Understanding, the Managing Agent shall have the status of an independent contractor and shall not be considered as an agent of the Participating UN Organizations or any of them and, thus, its personnel shall not be considered as staff members or personnel of any of them. Without restricting the generality of the preceding sentence, none of the Participating UN Organizations shall be liable for the acts or omissions of the Managing Agent or its personnel, or of persons performing services on its behalf, to the extent that the Participating UN Organizations or any one of them have not contributed to such acts or omissions of the Managing Agent resulting in such liability. In the case of any contributory acts or omissions of the Participating UN Organizations, the resulting liability shall be apportioned among them or any one of them.

## Article II

### Financial Matters

1. The Participating UN Organizations shall contribute to the costs of the Joint Programme activities in accordance with the budget contained in the Joint Programme Document attached as ANNEX A. A schedule of payments is attached as ANNEX B.
2. The Managing Agent shall establish a separate ledger account under its financial regulations and rules for the receipt and administration of the funds received by it pursuant to this Memorandum of Understanding (hereinafter, the “Joint Programme Account”). The Joint Programme Account shall be administered by the Managing Agent in accordance with the regulations, rules, directives and procedures applicable to it, including those relating to interest. The Joint Programme Account shall be subject exclusively to the internal and external auditing procedures laid down in the financial regulations, rules, directives and procedures applicable to the Managing Agent. The audit conducted by the Managing Agent’s internal and/or external auditors shall be considered acceptable to the Participating UN Organizations.
3. The Participating UN Organizations shall transfer funds to the Managing Agent through wire transfer. When making a transfer to the Managing Agent, each Participating UN Organization will notify the Managing Agent’s Treasury Operations of the following: (a) the amount transferred, (b) the value date of the transfer; and (c) that the transfer is from that Participating UN Organization in respect of the joint programme in **[name of country]** pursuant to this Memorandum of Understanding, for deposit to the Joint Programme Account.
4. The Managing Agent shall not be required to commence or continue activities in connection with the Joint Programme if a scheduled contribution from a Participating UN Organization has not been paid.
5. The funds in the Joint Programme Account shall be accounted as income to the Managing Agent. In accordance with **its policies and procedures for cost recovery in line with decisions of its Executive Board**, the Managing Agent will apply **[amount in words]** percent (**[amount in figures]**%) of the contribution of each Participating UN Organization towards the Managing Agent’s indirect costs.

## Article III

### Activities of the Managing Agent

1. The Managing Agent shall support the national partner in the management of the Joint Programme activities contemplated in the Joint Programme Document in accordance

with its regulations, rules, directives and procedures. Accordingly, personnel shall be engaged and administered, equipment, supplies and services purchased, and contracts entered into in accordance with the provisions of such regulations, rules, directives and procedures.

2. Any modifications to the Joint Programme activities set out in the Joint Programme Document, including as to their nature, content, sequencing or the duration thereof, shall be subject to mutual agreement in writing between the Participating UN Organizations and the Managing Agent, following approval of the Joint Programme Steering Committee. Any change in the budget for the Joint Programme set out in the Joint Programme Document shall be subject to mutual agreement in writing between all parties to the Joint Programme Document.
3. Where the Managing Agent wishes to support the implementation of the Joint Programme activities through or in collaboration with a third party, it shall be responsible for discharging all commitments and obligations with such third parties, and no Participating UN Organization shall be responsible for doing so.

## **Article IV**

### **Reporting**

1. The Managing Agent shall provide the Joint Programme Steering Committee with the following statements and reports prepared in accordance with the regulations, rules and procedures applicable to it and as reflected in the joint programme document. In line with the principle that there should be only one annual report, the reporting arrangements are recommended to be:
  - (a) Narrative progress reports for each twelve-month period, to be provided no later than [REDACTED] after the end of the applicable reporting period;<sup>[6]</sup>
  - (b) Interim, locally-produced, annual financial reports as of 31 December each year with respect to the Joint Programme Account, to be provided no later than [REDACTED] after the end of the applicable reporting period;<sup>[6]</sup>
  - (c) A final narrative report and uncertified financial report, to be provided no later than [REDACTED] months after the completion of the Joint Programme (in the case of the final report) and [REDACTED] months after the last 31 December during which funds disbursed from the Joint Programme Account;
  - (d) A final certified financial statement, to be provided [REDACTED].
2. Apart from the reports set further above, no other reports will be provided by the Managing Agent to the Participating UN Organizations or to the other contributors (if any) to the Joint Programme Account.

## **Article V**

### **Other Contributors to Support the Joint Programme**

1. Where a funding gap exists over and above the commitments made by Participating UN Organizations, the Managing Agent can engage in resource mobilization for the additional necessary funds. Donors would normally be expected to contribute to the Joint Programme through the Managing Agent. The Managing Agent would inform the Participating UN Organizations of any such contributions through the Joint Programme Steering Committee
2. In cases where a Participating UN Organization commits existing or otherwise mobilized other resources to the Joint Programme, the agreement between the participating UN organization concerned, and the donor would govern the said contribution.

## **Article VI**

### **Monitoring and Evaluation**

Monitoring and evaluation of the Joint Programme shall be undertaken exclusively in accordance with the Managing Agent's procedures and policy guidance and as reflected in the Joint Programme Document.

## **Article VII**

### **Communication**

Upon consultation with the Participating UN Organizations, the Managing Agent shall take appropriate measures to publicize the Joint Programme as a joint programme of all the Participating UN Organizations. Information given to the press, to the beneficiaries of the Joint Programme, all related publicity material, official notices, reports and publications, shall acknowledge the role of the host Government, the Managing Agent, all Participating UN Organizations and the other contributors (if any) to the Joint Programme Account.

## **Article VIII**

### **Expiration, modification and termination of the Agreement**

1. This Memorandum of Understanding shall expire upon completion of the Joint Programme, subject to the continuance in force of [paragraph 5](#) below for the purposes therein stated.
2. This Memorandum of Understanding may be modified only by written agreement between the Parties.
3. Any of the Participating UN Organizations may withdraw from this Memorandum of Understanding upon giving thirty (30) days' written notice to all other parties to this Memorandum of Understanding that it has given notice, in accordance with the Joint Programme Document, of its withdrawal from the Joint Programme. In the event of any such withdrawal, the withdrawing Participating UN Organization shall only be eligible for a refund on contributions provided hereunder which have not yet been committed and/or disbursed.
4. The Managing Agent's appointment may be terminated by the Managing Agent (on the one hand) or by the mutual agreement of all Participating UN Organizations and the host Government (on the other) on thirty (30) days' written notice to the other party, subject to the continuance in force of [paragraph 5](#) below for the purpose therein stated. In the event of such termination, the Parties shall agree on measures to bring all activities to an orderly and prompt conclusion so as to minimize costs and expense.
5. Obligations assumed by the Parties under this Memorandum of Understanding shall survive the expiration or termination of this Memorandum of Understanding to the extent necessary to permit the orderly conclusion of the Joint Programme and the completion of final reports, the withdrawal of personnel, funds and property, the settlement of accounts between the Parties hereto and the settlement of contractual liabilities that are required in respect of any subcontractors, consultants or suppliers. Any balance remaining in the Joint Programme Account shall be used for a purpose mutually agreed upon by the Parties to this Memorandum of Understanding.

## **Article IX**

### **Notices**

1. Any action required or permitted to be taken under this Memorandum of Understanding may be taken on behalf of the Managing Agent by [redacted], or his or her designated representative and on behalf of a Participating UN Organization by the head of office in [name of country], or his or her designated representative.
2. Any notice or request required or permitted to be given or made in this Memorandum of Understanding shall be in writing. Such notice or request shall be deemed to be duly given or made when it shall have been delivered by hand, mail, cable or telex to the party

to which it is required to be given or made, at such party's address specified in **ANNEX C** to this Memorandum of Understanding or at such other address as the party shall have specified in writing to the party giving such notice or making such request.

**Article X**

**Entry into force**

This Memorandum of Understanding shall enter into force upon signature by authorized officials of the Parties and shall continue in full force and effect until it is expired or terminated.

**Article XI**

**Settlement of disputes**

The Parties shall use their best efforts to promptly settle through direct negotiations any dispute, controversy or claim arising out of or in connection with this Memorandum of Understanding or any breach thereof. Any such dispute, controversy or claim which is not settled within sixty (60) days from the date either party has notified the other party of the nature of the dispute, controversy or claim and of the measures which should be taken to rectify it, shall be resolved through consultation between the Executive Heads of each of the Participating UN Organizations and of the Managing Agent.

**IN WITNESS WHEREOF**, the undersigned, duly authorized representatives of the respective Parties, have signed this Memorandum of Understanding in the English in **[number of signatories]** copies.

For the Managing Agent

For \_\_\_\_\_

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Place: \_\_\_\_\_  
 Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Place: \_\_\_\_\_  
 Date: \_\_\_\_\_

For \_\_\_\_\_

For \_\_\_\_\_

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_ T  
 Place: \_\_\_\_\_  
 Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Place: \_\_\_\_\_  
 Date: \_\_\_\_\_

\*\*\*\*\*

ANNEX A: Joint Programme Document Extract – Budget [and Disbursement Plan]

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ANNEX B: Schedule of payments

\*\*\*\*\*

**ANNEX C****NOTICES**

For the Managing Agent: [REDACTED]

Name: [REDACTED]  
Title: [REDACTED]  
Address: [REDACTED]  
Telephone: [REDACTED]  
Facsimile: [REDACTED]  
Electronic mail: [REDACTED]

For [REDACTED] XXX [REDACTED]:

Name: [REDACTED]  
Title: [REDACTED]  
Address: [REDACTED]  
Telephone: [REDACTED]  
Facsimile: [REDACTED]  
Electronic mail: [REDACTED]

For [REDACTED] YYY [REDACTED]:

Name: [REDACTED]  
Title: [REDACTED]  
Address: [REDACTED]  
Telephone: [REDACTED]  
Facsimile: [REDACTED]  
Electronic mail: [REDACTED]

- 
- <sup>[1]</sup> The Joint Programme Document contains at a minimum a common work plan, a budget, the coordination and management mechanism and signature of all parties to the Document.
  - <sup>[2]</sup> Parties to the Joint Programme Document will decide on the most appropriate coordination mechanism is – as for example, a Theme group, a Steering Committee, a management committee. For ease of reference, this mechanism is referred to as the “Joint Programming Steering Committee” in this document.
  - <sup>[3]</sup> The Composition of the Joint Programme Steering Committee or other body shall include all of the signatories to the Joint Programme Document. The Steering Committee may also have other members in an observer capacity, such as donors and other stakeholders.
  - <sup>[4]</sup> In most cases the MA will also be a Participating UN Organization. However, where the MA is not a Participating UN Organization, this provision can be deleted.
  - <sup>[5]</sup> The MA should insert the periods for issuance of the reports set forth in this Article IV, consistent with its usual reporting requirements.
  - <sup>[6]</sup> The reports specified in Article IV (1)(b) and (c) are interim reports and are not certified. They are to be completed by the country or regional office, as appropriate.





## 5.5D Protocol on the Administrative Agent for Multi Donor Trust Funds and Joint Programmes, and One UN Funds

This protocol is an understanding of the roles and responsibilities of the Administrative Agent (AA) for Multi Donor Trust Funds (MDTFs), Joint Programmes (JPs) and One UN Funds and is supplemented by those specified in the Standard Memorandum of Understanding (MOU) and Standard Administrative Agreement (SAA) and other documents. As the administrative interface between the donors contributing to the particular MDTFs/JPs/ One UN Fund and the Participating UN Organizations, the AA will adhere to the AA duties and responsibilities specified in the UNDG MOU and SAA.

### I Appointment of Administrative Agent; its Status, Duties and Fee

1. The UN Country Team members, in consultation with their Agencies, will decide on the AA for a particular MDTF/JP/ONE UN FUNDS. In the event that agreement cannot be reached at the country level, the UNDG Advisory Group meeting at ASG level will discuss and decide on the AA.
2. The Participating UN Organizations will appoint a UN Organization, which could be a participating UN organization, to serve as AA in connection with the MDTF/JP/ONE UN FUNDS, in accordance with the terms and conditions set out in the respective MoU. The AA will accept this appointment on the understanding that the Participating UN Organizations assume full programmatic and financial accountability for the funds disbursed to them by the AA. This appointment will continue until it expires, or is terminated in accordance with the relevant MOU<sup>[1]</sup>.
3. On behalf of the Participating UN Organizations, the AA will:
  - (a) Receive contributions from donors that wish to provide financial support to the MDTF/JP/ONE UN FUNDS through the AA;
  - (b) Administer such funds received, in accordance with the relevant MOU including the provisions relating to winding up the MDTF/JP/ONE UN FUNDS Account and related matters;
  - (c) Subject to availability of funds, disburse such funds to each of the Participating UN Organizations in accordance with instructions from the Steering Committee/ Resident Coordinator (on behalf of the Steering Committee), taking into account the budget set out in the approved programmatic document/Joint Programme Documents, as amended in writing from time to time by the Steering Committee;
  - (d) Consolidate statements and reports, based on submissions provided to the AA by each Participating UN Organization, as set forth in the Terms of Reference (TOR)/Joint Programme Document/ One UN Programme, and provide these to each donor that has contributed to the MDTF/JP/ONE UN FUNDS Account and to the Steering Committee/Resident Coordinator for One UN Funds;
  - (e) Provide final reporting, including notification that the MDTF/JP/ONE UN FUNDS has been operationally completed;
  - (f) Disburse funds to any Participating UN Organization for any additional costs of the task that the Steering Committee may decide in accordance with TOR/Joint Programme Document/ One UN Programme.
4. The Steering Committee may request any of the Participating UN Organizations, to perform additional tasks in support of the MDTF/JP/ONE UN FUNDS not related to the AA functions and subject to the availability of funds. Costs for such tasks will be agreed in advance and with the approval of the Steering Committee be charged to the MDTF/JP/ONE UN FUNDS as direct costs.
5. The AA will be entitled to allocate an administrative fee of one percent (1%) of the amount contributed by each donor signing an Administrative Arrangement, to meet the AA's costs of performing the AA's functions described in the relevant MOU.

6. Where the AA is also a Participating UN Organization, a clear delineation, including distinct reporting lines and an accountability framework, will be established and maintained within the organization designated as the AA between its functions as an AA and its functions as a Participating UN Organization.
7. Any substantial ('substantial' would imply changes that are linked to the legal relationships described in the Memorandum of Understanding, the governance mechanisms, reporting arrangements or equivalent) modification to the MOU or SAA requires the prior written agreement of the Participating UN Organizations and the AA of the particular MDTF, and needs to be cleared by the UNDG Advisory Group through the UN Development Operations Coordination Office (DOCO).
8. The AA will interact with the donors on a bilateral basis for the signing of the SAA.

## **II Reporting**

1. Each Participating UN Organization will provide the AA with the statements and reports prepared in accordance with its accounting and reporting procedures, as set forth in the MOU and SAA of the particular MDTF /JP/ One UN Fund.
2. The AA will in turn provide the donors and the Steering Committee (in the case of One UN Funds, the AA will provide to the Resident Coordinator who will provide them to the donors and the Steering Committee) with the consolidated statements and reports, based on submissions received from each Participating UN Organization prepared in accordance with the schedule set forth in the applicable MOU and/or SAA of the particular MDTF/JP/ One UN Fund.
3. This consolidation of reports by the AA will comprise of a synthesis of the individual reports submitted by each of the Participating UN Organizations along a format agreed upon with the Participating UN Organizations (and Resident Coordinators in case of One UN Funds) and donors. The AA's Progress Report consolidation will be exclusively based on information and data contained in the individual progress reports and financial statements submitted by Participating UN Organizations and does not constitute an evaluation of the MDTF/JP/ One UN Fund nor the performance of the Participating UN Organizations. The AA will submit the report it has consolidated to the Participating UN Organizations and the Steering Committee (Resident Coordinator for One UN Funds) for review and approval before submitting it to donors.
4. Since donors reserve the right to discontinue future contributions to MDTFs/JPs/ One UN Funds if reporting obligations are not met as per the signed SAA, the AA will notify the Steering Committee and work to ensure that delays in the submissions of narrative and financial reports by a Participating UN Organization will not jeopardize the integrity and future activities of the MDTF/JP/ One UN Fund. In case an agency consistently does not meet its reporting obligations, the specific case should be brought by the AA or the UN Chair/ Co-chair of the Steering Committee to the ASG group (Advisory Group of UNDG) for resolution.

## **III. Role of the AA in support of the Steering Committee**

1. The Administrative Agent will be an ex-officio member of the Steering Committee.

## **IV Oversight and Accountability**

1. The AA will perform its duties and responsibilities for MDTFs/ Joint Programmes / One UN Funds following financial rules and procedures of the Participating Organization to which the AA belongs and in accordance with the agreed MOU and SAA.
2. The AA is accountable for effective and impartial fiduciary management of the UNDG MDTF/JP/One UN Funds according to UNDG agreed rules and procedures for MDTFs/JPs/One UN Funds.
3. The AA will be accountable to an appropriate unit within its own agency (preferably not the unit responsible for fund raising to avoid perception of conflict of interest) for the day to day management and performance of its activities.

4. The AA will also be accountable, as defined in the accountability table of the 'Management and Accountability System of the UN Development and RC System, including the "functional firewall" for the RC System' to the UNDG MDTF Oversight Committee established at the technical level and the ASG Group (Advisory Group of UNDG) which will both be supported by DOCO. The AA will report to the Oversight Committees, including the MDTF Fiduciary Management Oversight Group, in accordance with UNDG guidelines, including on fund allocation, disbursement and achievements, and challenges in acting as AA for MDTFs/JPs/ One UN Funds. The AA will bring any aberrations to the Oversight Committees.
5. In accordance with the MDTF Oversight Fiduciary Management Oversight Framework, the Fiduciary Management Oversight Group has been established as the first inter agency point of contact and reference at Headquarters on all fiduciary/legal/assurance issues regarding Multi-Donor Trust Funds. Queries and requests for guidance could be addressed to the Group by UNDG MDTFs Steering Committees, Resident Coordinators (in case of One UN Funds), Administrative Agents and Participating Agencies.
6. The AA or the Participating UN Organizations or Steering Committee or Resident Coordinator (in the case of One UN Funds) will bring any deviations from agreed rule and procedures of the Oversight Committees at either the ASG level or technical level in a timely manner. The AA will be invited by the UNDG ASG to report to UNDG Chair through Advisory Group of UNDG on progress on MDTF fiduciary management.

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<sup>[1]</sup> The Participants to the Fund/Programme will decide what is the most appropriate coordination mechanism, for example a theme group, steering committee, management committee etc. For ease of reference, this mechanism is referred to as the "Steering Committee" in this document. The composition of the Steering Committee or other body will include all of the signatories to the MoU, representatives from the host government (if applicable) and may also include donors in accordance with the UNDG-approved Generic MDTF Steering Committee Terms of Reference, dated 20 September 2007.

## 5.5E United Nations Basic Agreement Document for Funds Directed to UN Agencies

Download [5.5E United Nations Basic Agreement Document for Funds Directed to UN Agencies](#) 

## 5.6 Multilateral Development Banks

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item. This Item applies to Headquarters and Field Offices. (Original: English)

### 1. Overview

#### 1.1 Multilateral and other development banks with which UNESCO cooperates

- (a) The main Multilateral Development Banks (MDBs) with which UNESCO cooperates are the World Bank, the African Development Bank (AfDB), the Asian Development Bank (ADB), the Inter-American Bank (IDB), the Islamic Development Bank (IsDB), and the OPEC Fund for International Development (OFID). UNESCO also works with the Japanese Bank for International Cooperation (JBIC), which is a bilateral development bank.
- (b) Common characteristics of development banks include membership of both donor and borrowing countries, a focus on increasing economic and social development in the borrowing countries through hard and soft loans, provision of grants and technical and advisory services, and poverty reduction as an overarching objective. In addition to their own funds proper, development banks manage funds with which they are entrusted for specific purposes by their donor member countries. Such Trust Funds are often designed to complement, or reinforce the development impact of financing provided by the development bank from its own resources.

#### 1.2 Funds-in-trust agreements financed by development banks

UNESCO contributes to the implementation of programmes which are financed by development banks. UNESCO may implement such programmes, either by agreement with the bank concerned, or by agreement with the national, or sub-national entity with responsibility for executing the project. In both instances, funds are disbursed directly by the development bank to UNESCO.

(a) By agreement with a development bank

UNESCO may negotiate funds-in-trust agreements directly with a given development bank financed by grant funds administered by that bank. Such projects are usually global or regional in scope, but may also be concluded to provide joint support for a specific country. BSP/CFS should be contacted for advice on appropriate agreement templates.

(i) World Bank: Grant Financed projects

A standard funds-in-trust template between the World Bank and the UN exists for agreements financed by grants administered by the World Bank. It flows from the Financial Management Framework Agreement (FMFA) between the World Bank and the United Nations dated 10 March 2006, to which UNESCO acceded on 13 October 2006. See [AM Appendix 5.6C](#) "Model Agreement between UNESCO and the World Bank for Grant Financed Activities" below. It should be noted however, that the grant letter template only bears on the financial management related provisions. Procurement falls outside of the scope of the FMFA. BSP/CFS should be consulted for advice and clearance, and will give guidance in consultation with the other services concerned on how to address procurement, and any other, non-standard provisions of grant agreements concluded directly with the World Bank.

(ii) World Bank: Multi-Donor Trust Fund (MDTF) for crisis and post-crisis

situations

To receive funds under a MDTF for crisis and post-crisis situations managed by the World Bank, UNESCO should sign the standard disbursement which is a grant template annexed to the Fiduciary Principles Accord which UNESCO signed on 4 December 2008. See [AM Appendix 5.6B](#) "Fiduciary Principles Accord" below.

- (b) By agreement with a government for implementation of a development bank financed project:
- (i) UNESCO may provide services to a Member State that are financed by a loan or a grant to that country by a development bank. In this context, UNESCO must negotiate and conclude a funds-in-trust agreement with the relevant national or regional entity that is designated as the executing agency in the corresponding loan, or grant agreement between the bank and the government. Prior to signature by UNESCO and the national executing agency, the latter must send the draft agreement to the bank for clearance, or 'no objection'. Only after the bank has given its no objection to the executing agency, can the agreement be signed.
  - (ii) A standard funds-in-trust agreement exists between UNESCO and a government for the implementation of projects financed by certain development banks. See [AM Appendix 5.6A](#) "Agreement Template with Government for Implementation of a Development Bank Financed Project" below for the template applicable to this form of cooperation. Contact BSP/CFS for guidance on the use of this form of agreement.
  - (iii) Agreement between UNESCO and a Government for World Bank financed projects  
A standard form of agreement exists between UNESCO and a Government entity under which UNESCO can provide Technical Assistance (TA) services to a Member State that are financed by a loan or a grant given to that country by the World Bank. In this context, UNESCO concludes the Standard Form of Agreement for Use by World Bank Borrowers - Provision of Technical Assistance by UNESCO under Bank-Financed Projects (see [AM Appendix 5.6D](#)) with the relevant Government entity that is designated as the executing agency in the corresponding loan or grant agreement between the World Bank and the Member State. Under the provisions of this form of agreement, the funds are disbursed directly by the respective Government entity to UNESCO.
  - (iv) Specific services may be assigned to UNESCO under a bank financed programme by direct agreement under Development Bank Procurement Rules which permit the contracting of UN agencies by sole source procurement as a function of their specialized expertise, or after competitive bidding. After a loan or a grant from a development bank has been approved by the Board of the bank, the national executing agency designated by the government has full responsibility for the procurement of services, goods and works foreseen under the bank financed programme, but such procurement must be done by the government according to the bank's rules and is usually subject to prior and post review by the institution concerned.
  - (v) UNESCO may register its interest in being short-listed in relation to the provision of specific services foreseen under a bank financed programme, after the programme has been approved by the Board of the bank, or in response to a General or Specific Procurement Notice issued by the national executing agency. Procurement Notices and calls for expression of interest are published in UN Business, and often on the internet sites of the development banks. Sometimes, they are also published in the national press.
  - (vi) Expressions of Interest (EOI) from UNESCO should be addressed to the national executing agency. In an EOI, the concerned UNESCO unit or office, should state the specific service it would like to provide under the bank



financed programme, and describe its capability and experience in relation to that specific service. An EOI usually contains a description of similar assignments implemented by UNESCO, and the relevant experience of UNESCO entities, and personnel, that would deliver the services. BSP/CFS should be contacted for advice on how to formulate an expression of interest and review the final draft before submission to the bank.

- (vii) The design of country level programmes financed by a loan or a grant from a development bank is subject to three distinct phases: identification, preparation and appraisal. The procurement arrangements (short-listing or sole source procurement) relating to specific services and goods are determined and finalized at preparation and appraisal respectively. Therefore, if UNESCO has an interest, and the capacity to provide specific service foreseen under the bank financed programme, it is advantageous for UNESCO to enter into a dialogue with the government and the relevant bank at the design phase.

(c) Responsibilities, Operation and Modalities

The applicable procedures and modalities are those set out in [AM Item 5.4](#) “Fund-in-Trust Cooperation”. However, there are some specific modalities which apply to cooperation with development banks in particular. These are set out below:

(i) Technical and Financial Proposals

UNESCO executing units may also prepare project or programme proposals after short-listing and in response to a call for proposals issued by a national executing agency under a bank financed programme. Such proposals will normally take the form of separate technical and financial proposals in the standard format required by the development bank. BSP/CFS should be contacted for advice on the format of technical and financial proposals, and BSP/CFS will seek clearance from other concerned services as necessary.

(ii) Conclusion of a Funds-in-Trust Agreement

For the form of funds-in-trust agreement concluded see [Paragraphs 1.2 \(a\)](#) and [1.2 \(b\)](#) above.

When UNESCO concludes a funds-in-trust agreement with the relevant national, or regional entity that is designated as the executing agency in the corresponding loan, or grant agreement between the bank and the government, no distinct plan of operations is required.

### 1.3 Other Forms of Cooperation with Multilateral Development Banks

- (a) UNESCO has concluded framework agreements with the African Development Bank (1969 amended in 1983) and the Islamic Development Bank (1977), providing for joint activities including project formulation, implementation, studies and advocacy. Sub-organizational MoU's also exist between the UNESCO Institute of Statistics (2007) and the Islamic Development Bank and between UNESCO and World Bank-InfoDev Programme (2007). A Framework Agreement was concluded with the Japan Bank for International Cooperation (JBIC) and the World Heritage Centre in 2003. A MoU was also concluded with the Inter-American Development Bank in 2008. It represents an update of the MoU signed in 1967.
- (b) Annual consultations are organized with most of the Multilateral Development Banks to strengthen inter-institutional cooperation, to advocate in favour of UNESCO's programme priorities, to review work underway, and identify and plan joint activities in areas of common interest. An important entry point for cooperation between UNESCO and development banks is the promotion of global, or regional public goods (policy meetings, exchange of good practice, regional studies).

## 2. Definitions

- 2.1 Funds-in-trust are extrabudgetary contributions received from governments, organizations - international, national or non-governmental — foundations, private



companies or other sources for the purpose of enabling UNESCO to carry out, on their behalf and at their request, specific activities that are consistent with the aims and policies of the Organization.

- 2.2 Most funds-in-trust agreements are limited to a single donor and tied to a single project; but multi-donor trust funds may also be envisaged. Funds-in-trust may be either “donated” (intended for utilization outside the donor’s territory) or self-benefiting (for utilization on the donor’s territory).
- 2.3 The Financial Management Framework Agreement was negotiated in March 2006 between the World Bank and the United Nations. The World Bank makes grants to UN organizations from its own funds and from funds administered by it in Trust Funds established by one or more donors. Grant Funds benefits either developing countries, by providing support for particular programs, or UN Organization by supporting global and regional initiatives. This agreement sets out how the parties, acting within their respective applicable policies, rules and procedures, obtain reasonable audit assurance on the use of Grant Funds provided by the World Bank to an UN Organization.
- 2.4 The Fiduciary Principles Accord is an instrument designed to facilitate the transfer of funds from a World Bank-administered trust fund for crisis and post-crisis situations to a UN organization or from a UN led Trust Fund for crisis and post-crisis situations to the World Bank. This instrument allows the recipient of the funds to apply all its own regulations, rules and procedures.
- 2.5 Direct agreement is a means by which a service is assigned to UNESCO for implementation by the Executing Agency of Bank financed project by sole source procurement.

### 3. Policies

- 3.1 The acceptance of voluntary contributions is authorised by [Article IX.3 of the Constitution](#), by the relevant sections of [AM Item 2.3](#) “Appropriation Resolution” and by [Financial Regulation 7.3](#).
- 3.2 The funds-in-trust modality is authorized by the relevant section of [AM Item 2.3](#) “Appropriation Resolution” and by [Financial Regulations 6.5, 6.6, 7.3 and 7.4](#).

### 4. Roles, Authorities and Accountabilities

- 4.1 [AM Appendix 5A](#) “The Table on Delegation of Authority and Accountability (ToAA) for UNESCO’s Extrabudgetary Activities” (first published with Administrative Circular 2285 of 18 February 2007) reflects the key provisions of the Director-General’s Action Plan for improved management of UNESCO’s extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for programming, the mobilization of resources, the implementation and monitoring of a project.

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

- 6.1 [A Practical Guide to UNESCO’s Extrabudgetary Activities](#)
- 6.2 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#).

### 7. Forms

- 7.1 [AM Appendix 5.6A](#) “Implementation Agreement for a Project Financed by a Development Bank”
- 7.2 [AM Appendix 5.6B](#) “Fiduciary Principles Accord”
- 7.3 [AM Appendix 5.6C](#) “Model Agreement between UNESCO and the World Bank for Grant Financed Activities”
- 7.4 [AM Appendix 5.6 D](#) “Standard Form of Agreement for Use by World Bank Borrowers - Provision of Technical Assistance by UNESCO under Bank-Financed Projects”

## **8. Additional Help**

- 8.1 Consult the [Extrabudgetary Help Desk](#).
- 8.2 See also the intranet site on [Cooperation with Multilateral Development Banks](#).

## 5.6A Implementation Agreement for a Project Financed by a Development Bank

Download [5.6A Implementation Agreement for a Project Financed by a Development Bank](#) 

### AGREEMENT

Between  
**UNITED NATIONS**  
**EDUCATIONAL, SCIENTIFIC**  
**AND CULTURAL**  
**ORGANIZATION**  
 (hereinafter referred to as  
 “UNESCO”)

and

**THE GOVERNMENT OF .....**  
 .....  
 .....  
 (hereinafter referred to as the  
 “Government”)

Concerning the execution of a Project financed by  
 (Hereinafter referred to as “the Bank”)

WHEREAS, the Government and UNESCO have held consultations with regard to management and other support services for ..... to be provided by UNESCO within the framework of a Project ..... financed by the Bank (hereinafter referred to as “the Project”);

WHEREAS the Government, after consultation with the Bank, has decided to use a portion of the proceeds of the Bank Loan/Credit n° ..... to finance the services as hereinafter specified in this Agreement (the Services);

WHEREAS, UNESCO has agreed to provide the Services on a trust fund basis to be established by it for this purpose;

NOW THEREFORE, the Parties hereto hereby agree as follows:

### Article I

#### Section 1.01

- (a) UNESCO shall be responsible for the provision with due diligence and efficiency, of the Services described in Annex I to this Agreement. The duration of the Services is estimated to be ..... calculated from the date on which this Agreement becomes effective in accordance with the provisions of [Section 10.01](#) of this Agreement.
- (b) The Government shall retain overall responsibility for the implementation of the Project.
- (c) UNESCO and the Government shall consult closely with respect to all aspects of the provision of the Services under this Agreement.

## Article II

### Section 2.01

The total cost of the provision of the Services ....., including a specified amount for programme support for UNESCO (13%) is estimated at US\$ ....., This total cost shall not be exceeded without the prior agreement of the Government. Should the total cost of the services change upwards or downwards, the amount for UNESCO's programme support will be adjusted by a proportionate increase or decrease.

### Section 2.02

- (a) The Government undertakes, promptly after the effective date of this Agreement,, and after receipt of the corresponding invoice from UNESCO, to submit to the Bank, a request for disbursement , copied to UNESCO, covering a payment of an advance.
- (b) Upon receipt and acceptance of the request for disbursement by the Bank, the Bank will pay an advance of ..... to UNESCO, to the bank account specified in paragraph (d) of this Section, to cover the estimated cost of the provision of services ..... by UNESCO. The reports to be submitted by UNESCO shall be specified in Annex III to this Agreement. Financial reports shall be submitted in UNESCO's standard format or in the format of the approved budget.
- (c) Thereafter, UNESCO shall submit payment requests to the Government in the stages defined in Annex III. The Government shall send to the Bank the requests for disbursement to UNESCO after it has approved the various reports provided for in respect of each of the stages mentioned above. The Bank's payments of UNESCO shall not prejudice the Government's right to dispute any amount claimed by UNESCO and to instruct the Bank to adjust any future payment by the amount in dispute and inform UNESCO accordingly. The Government also retains the right to terminate this payment arrangement by giving notice in writing to UNESCO and the Bank.
- (d) All financial transactions shall be recorded in a separate account established for this purpose. All payments to UNESCO shall be made in United States dollars and paid into account n° .....
- (e) UNESCO shall not be required to commence or continue the provision of the services until the respective payments referred to in the preceding paragraphs have been received and UNESCO shall not be required to assume any liability in excess of the funds paid into the account referred to in paragraph (d) of this Section. The commencement date of the provision of the Services shall be the date on which UNESCO receives the payment mentioned in paragraph (b) of this Section, and UNESCO shall promptly inform the Government accordingly.

## Article III

### Section 3.01

- (a) During the period of implementation of the project, and within the framework of the budget estimated at ..... (including 13% programme support costs), as stated in the Annex II UNESCO shall:
  - (i) provide the services of experts as specified in Annex I;
  - (ii) furnish equipment and materials as available, as shown in Annex I
  - (iii) prepare the contractual arrangements for the implementation and monitoring of the Project;
  - (iv) provide other technical and administrative backstopping necessary for the successful execution of the Project.
- (b) The assistance of UNESCO as described in [Article I](#) above shall be subject to the

availability of funds from the Bank and to the decisions of the General Conference of UNESCO; and shall be provided in accordance with the regulations, rules and procedures of UNESCO.

- (c) UNESCO shall procure the equipment and supplies specified in Annex I to this Agreement. Title to such equipment and supplies shall vest in the Government. To the extent that the costs in respect of any customs duties, levies or charges related to the landing, warehousing clearance and inland forwarding of such equipment and supplies into the territory of the Government are not the subject of an exemption by the Government, the Government shall be responsible for such costs out of resources other than those specified in Annex II to this Agreement.
- (d) UNESCO shall, in addition to the insurance arrangements existing under its normal procedures, make appropriate arrangements for such other insurance in respect of the services under this Agreement as may be requested by the Government. Such arrangements shall be as agreed between the Government and UNESCO.

## **Article IV**

### **Section 4.01**

- (a) All financial accounts and statements shall be expressed in US dollars and shall be subject exclusively to the internal and external auditing procedures laid down in the Financial Regulations, Rules and Directives of UNESCO.
- (b) Whenever possible, UNESCO will invest temporary surplus funds in short-term interest bearing deposits; two thirds of accrued interest will be credited to the project and one third will be retained by UNESCO for administrative and management commission in accordance with UNESCO's financial rules and practices.

### **Section 4.02**

The following general financial and accounting arrangements shall be followed in respect of the Services under this Agreement.

- (a) Expenditures for personnel services as set forth in Annex II of this Agreement shall cover salaries, allowances and other entitlements applicable to UNESCO staff. UNESCO shall budget for such costs on the basis of estimated costs. UNESCO shall be reimbursed for the provision of such services on the basis of actual costs. Adjustments in the duration, nature and cost of such services, as required, may be made after consultation between the Government and UNESCO if this is found to be in the best interest of the project.
- (b) Expenditures for the purchase of equipment shall be limited to the items specified in Annex II to this Agreement.
- (c) If, due to unforeseen circumstances, the funds stipulated in [Section 2.01](#) of this Agreement prove to be insufficient to cover the total cost of the provision of the services, UNESCO shall inform the Government accordingly. The parties shall then hold consultations with a view to agreeing on the provisions of additional funds by the Government or to making appropriate modifications to the services so as to ensure that the funds provided by the Government shall be sufficient to cover all expenses for the provision of the services.
- (d) All purchases made by UNESCO in the framework of this Agreement are exempt from value added tax (VAT), in case such a tax is applicable.

### **Section 4.03**

- (a) UNESCO shall submit all of the reports mentioned in Annex I and III to this Agreement.
- (b) Following UNESCO's completion of the services, a final financial report shall be submitted to the Government.

**Section 4.04**

After all services described in Annex I have been provided, UNESCO shall remit to the Bank the entire balance of the funds not disbursed or committed by UNESCO and shall so inform the Government.

**Article V****Section 5.01**

- (a) In all matters connected with performance under this Agreement, the Government shall apply to UNESCO, its property, funds and assets, officials (including any person designated by UNESCO to perform services under this Agreement), the provisions of the Convention on the Privileges and Immunities of the Specialised Agencies and Annex IV thereof relating to UNESCO.
- (b) The Government shall be responsible for dealing with and settling any claims by third parties brought against UNESCO, its officials or other persons performing services on its behalf, which are not covered by the insurance arrangements made by UNESCO under [Section 3.01 \(d\)](#) of this Agreement, except where it is agreed by the Government and UNESCO that such claims or liabilities arise from the gross negligence or willful misconduct of such personnel or persons.

**Article VI****Section 6.01**

- (a) Any dispute, controversy or claim arising out of or in connection with this Agreement or any breach thereof, shall, unless it is settled by direct negotiation, be settled by arbitration in accordance with the United Nations Commission on International Trade Law (UNCITRAL) Arbitration Rules in force on the date when this Agreement takes effect. The parties hereto agree to be bound by any arbitration award rendered in accordance with this Section as the final adjudication of any dispute.
- (b) Nothing in or relating to any provision in this Agreement shall be deemed a waiver of the privileges and immunities of UNESCO.

**Article VII****Section 7.01**

Any amendment to this Agreement or to the Annexes to this Agreement shall be effected by mutual agreement of the Parties through an exchange of letters.

**Article VIII****Section 8.01**

- (a) This Agreement may, at any time, be terminated by the Government by giving written notice to UNESCO.
- (b) This Agreement may, at any time, be terminated by UNESCO by written notice to the Government, if, in the opinion of UNESCO, an event beyond the reasonable control of UNESCO occurs which makes it impossible for UNESCO to carry out its obligations under this Agreement.
- (c) This Agreement shall terminate 60 days after receipt of a notice sent pursuant to paragraphs (a) or (b) of this Section.
- (d) The obligations assumed by the parties under this Agreement shall survive the termination of the Agreement to the extent necessary to permit the orderly conclusion of activities, the withdrawal of personnel, funds and property, the settlement of accounts

between the parties hereto and the settlement of contractual liabilities that are required in respect of any personnel, subcontractors, consultants or suppliers.

## Article IX

### Section 9.01

This Agreement shall become effective on the date on which it has been signed by both parties thereto. In the event that this Agreement is not signed by the parties on the same day, the last party to sign this Agreement shall promptly inform the other party of the date on which it has been so signed, and this date will be the date on which the Agreement becomes effective.

## Article X

### Section 10.01

(a) The following authorities shall be responsible for the implementation of this Agreement:

**For the Gouvernement :** .....

.....

**For UNESCO :** .....

.....

(b) Any notice or request required or permitted to be given or made under this Agreement and any agreement between the parties contemplated by this Agreement shall be in writing. Such notice or request shall be deemed to have been duly given or made when it shall be delivered by hand or by mail, telegram, cable, telex or fax to the party to which it is required or permitted to be given or made at such party's address here above specified or at such other address as such party shall have designated by notice to the party giving such notice or making such request.

IN WITNESS WHEREOF, the parties hereto, acting through their respective representatives there into duly authorised, have caused this Agreement to be signed in their respective names.

FOR  
THE GOVERNMENT OF  
.....

FOR  
UNITED NATIONS  
EDUCATIONAL, SCIENTIFIC  
AND CULTURAL  
ORGANIZATION

Name: .....

Name: .....

Title: .....

Title: .....

Date:

Date:

**Annex I - Description of the services**

**Annex II – Budget**

**Annex III- Payment Schedule**



## 5.6B Fiduciary Principles Accord

Download [5.6B Fiduciary Principles Accord](#) 

## 5.6C Model Agreement between UNESCO and the World Bank

Download [5.6C Model Agreement between UNESCO and the World Bank](#) 

**The World Bank**

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT  
INTERNATIONAL DEVELOPMENT ASSOCIATION

1818 H Street N.W.  
WASHINGTON, D.C. 20433  
U.S.A.

(202)-477-1234  
CableAddress: INTBAFRAD  
CableAddress: INDEVAS

**(insert date)**

Director Responsible  
United Nations Educational, Scientific and Cultural Organization (UNESCO)

Re: **Title and number of grant**

Dear

I am writing on behalf of the International Bank for Reconstruction and Development and the International Development Association (collectively “the Bank”) to indicate the Bank’s agreement, as administrator of grant funds provided under (Insert Grant Reference) to make a grant in an amount not exceeding (Insert amount) to United Nations Educational, Scientific and Cultural Organization (UNESCO) (the Recipient) in support of a program of (describe programme)

The Grant is made in response to the Recipient’s request for financial assistance and for the purposes and on the terms and conditions set forth in the Annex to this Letter Agreement. Without limiting the generality of the foregoing, these terms and conditions include those of that certain Financial Management Framework Agreement between the World Bank and the United Nations, dated March 10, 2006 (Financial Management Framework Agreement), which are incorporated in this Letter Agreement to form a part hereof as if they were recited at length herein. The Recipient, by countersigning this Letter Agreement, acknowledges that it has received a copy of the Financial Management Framework Agreement and, if the Recipient was not an original signatory thereof, agrees that it is bound by the terms of the Financial Management Framework Agreement as if the Recipient had been an original party thereto. The Recipient represents, by confirming its agreement below, that (i) it is authorized to contract and withdraw the Grant for the said purposes and on the said terms and conditions, and (ii) the references in [sub-paragraphs \(a\) and \(d\) of paragraph 5](#) of the Annex to this Letter Agreement to the Recipient’s financial regulations and rules are complete and accurate, and the Recipient makes this representation knowing that the Bank shall rely on it for purposes of deciding to make the Grant.

Please note that it is the Bank’s policy to make publicly available this Letter Agreement and any information related thereto, after this Letter Agreement has become effective and the Recipient has given its consent to such disclosure. The Recipient, by countersigning this Letter Agreement, confirms its consent to such disclosure.

Please confirm your agreement with the foregoing, on behalf of the Recipient, by signing, dating, and returning to us the enclosed copy of this Letter Agreement. Upon (i)

receipt by the Bank of the copy of this Letter Agreement countersigned by you, and (ii) agreement reached between the Bank and the Recipient as to the format of the interim unaudited financial reports referred to in [Section 5 \(c\)](#) of the Annex to this Letter Agreement, this Letter Agreement will become effective as of the date of the countersignature.

Sincerely,

**INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT  
INTERNATIONAL DEVELOPMENT ASSOCIATION**

---

Insert name of responsible World Bank Director

AGREED:

**United Nations Educational, Scientific  
and Cultural Organization (UNESCO)**

By \_\_\_\_\_  
Name \_\_\_\_\_  
Date: \_\_\_\_\_

## ANNEX

### Purposes, Terms, and Conditions of the Grant

#### Purposes and Activities

1.1. The purpose of the Grant is

#### 2. Implementation Generally

2.1. The Recipient, through UNESCO, shall: (a) carry out the Activities with due diligence and efficiency; (b) promptly provide the funds, facilities, services and other resources required for that purpose; (c) furnish all information covering the Activities and the use of the proceeds of the Grant as the Bank shall reasonably request; (d) from time to time exchange views with the Bank's representatives on the progress and results of the Activities; (e) cause all goods and services financed out of the proceeds of the Grant to be used exclusively for the purposes of the Grant. Without limitation on the foregoing, the Recipient shall, if the Bank shall so request, prepare and furnish to the Bank promptly upon completion of the Activities a report, in form and substance satisfactory to the Bank, on the results and impact of the Activities.

#### 3. Procurement

3.1. Except as the Bank shall otherwise agree, procurement of the services required for the carrying out of the Activities and to be financed out of the proceeds of the Grant shall be governed by the provisions of Attachment I to this Annex.

#### 4. Withdrawal of Grant Proceeds

4.1. The amount of the Grant shall be credited to an account opened by the Bank on its books in the name of the Recipient (the Grant Account), and may be withdrawn therefrom by the Recipient in accordance with the provisions of this paragraph 4, for expenditures in respect of the reasonable cost of goods and services required for the Activities and to be financed out of the proceeds of the Grant (sometimes hereinafter referred to as "eligible expenditures"). Withdrawals from the Grant Account shall be made exclusively for eligible expenditures in accordance with the provisions of this Agreement.

4.2. The table below sets forth the Categories of items to be financed out of the proceeds of the Grant, the allocation of the amounts of the Grant to each Category, and the percentage of expenditures for items so to be financed in each Category:

Category	Amount of the Grant Allocated ( <u>in</u> <u>USD</u> )	<u>% of Expenditures</u> <u>to be financed</u>
TOTAL		

4.3. Notwithstanding the provisions of [paragraph 4.2](#) above:

- (a) No withdrawals shall be made from the Grant Account: (i) for payments made for expenditures prior to the date of signature of this Letter Agreement by the Bank, except that withdrawals, in an aggregate amount not exceeding

- (insert amount) may be made on account of payments made for expenditures before that date but after (insert date) ; or (ii) for the purpose of any payment to persons or entities if such payment, to the Bank's knowledge, is prohibited by a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations;
- (b) The Recipient may withdraw amounts of the Grant only to the extent that such amounts are available to the Bank from the Education Program Development Fund for the purposes of the Grant.
  - (c) No withdrawals shall be made from the Grant Account after (insert date) or such later date that the Bank shall establish by notice to the Recipient (the Closing Date). However, withdrawals may be made after the Closing Date for expenditures incurred prior to the Closing Date if the corresponding withdrawal application is received by the Bank within four months after the Closing Date, after which time any amount of the Grant remaining unwithdrawn from the Grant Account shall be cancelled; and
- 4.4. When the Recipient shall desire to withdraw any amount from the Grant Account, it shall deliver to the Bank a written application for withdrawal of such amount in the form specified by the Bank. Withdrawal applications shall be: (a) signed on behalf of the Recipient by the Director-General of UNESCO or such other person as he or she shall have authorized in writing; and (b) accompanied by such evidence in support of the application as the Bank shall reasonably request. Authenticated specimen signatures of the person authorized to sign withdrawal applications shall be provided with the first application bearing his or her signature. Each withdrawal application for an amount of the Grant and its supporting evidence must be sufficient in form and substance to satisfy the Bank that the Recipient is entitled to withdraw such amount from the Grant Account and that such amount is to be used in the carrying out of the Activities. The Bank shall pay the amounts withdrawn by the Recipient from the Grant Account only to or on the order of the Recipient.
- 4.5. Withdrawals from the Grant Account shall be made on the basis of the interim unaudited financial reports referred to in paragraph (c) of Section 5 and under such other terms and conditions as the Bank shall specify by notice to the Recipient contained in the Disbursement Letter addressed or to be addressed by the Bank to the Recipient for purposes of the Grant.
- 4.6. Withdrawals of the proceeds of the Grant shall be made in the currency of the Grant. The Bank, at the Recipient's request and acting as an agent of the Recipient, shall purchase with the currency of the Grant withdrawn from the Grant Account such currencies as shall be required to pay for expenditures to be financed out of the proceeds of the Grant. Whenever it shall be necessary, for the purposes of this Letter Agreement, to determine the value of one currency in terms of another, such value shall be as reasonably determined by the Bank.

## 5. **Accounts and Audits**

- (a) The Recipient shall maintain or cause to be maintained a financial management system, including records and accounts, adequate to reflect the transactions related to the Activities, in accordance with the requirements of the document Part E of the Manual of the General Conference of UNESCO, comprising of Financial Regulations and Annex, adopted by the General Conference at its 6th session , and subsequently amended up to and including the 31st Session (31C/Resolutions, P.92) (hereinafter referred to as the "Financial Regulations").
- (b) The Recipient shall maintain in a separate account in its records (the Grant Control Account) a complete, true and faithful record of all the advances from the proceeds of the Grant and of all the expenditures paid from such advances.
- (c) The Recipient shall prepare, on a semi-annual basis, interim unaudited financial reports, in accordance with accounting standards established pursuant to the Financial Regulations and in the format agreed with the Bank, adequate to reflect the operations, resources and expenditures related to the Activities. The first said

interim unaudited financial reports shall be furnished to the Bank no later than forty-five days after the end of the first six month period after the effectiveness of this Letter Agreement, and shall cover the period from the incurrence of the first expenditure under the Grant through the end of such first six month period; thereafter, each interim unaudited financial report shall be furnished to the Bank not later than thirty days after each subsequent six month period, and shall cover such period.

- (d) The Recipient shall ensure that the audit of the Activities is governed by: (i) Article 12 of the Financial Regulations and (ii) the Financial Management Framework Agreement.

## 6. **Interest**

Whenever possible, UNESCO will invest temporary surplus funds on short-term interest bearing deposits. 2/3 of accrued interest will be credited to the project and 1/3 to UNESCO for administration and management commission in accordance with UNESCO's rules and regulations.

## 7. **Reports**

The Recipient shall furnish to the Bank a narrative report on the work undertaken the first twelve months of the Project, and later on an annual basis.

## 8. **Suspension and Cancellation**

- 8.1. The Bank may at any time, by notice to the Recipient, suspend the right of the Recipient to make further withdrawals from the Grant Account if any of the following events has occurred and is continuing: (a) the Recipient has failed to comply with any of its obligations herein specified; (b) if, by notice sent jointly to the United Nations and the Recipient pursuant to paragraph (iv) of Section 9 of the Financial Management Framework Agreement, the Bank confirms that it reasonably believes the actions taken previously in accordance with said Section 9 have not been sufficient to fulfill its fiduciary obligation to ensure that the proceeds of the Grant were used for eligible expenditures; or (c) if, by notice sent jointly to the United Nations and the Recipient pursuant to sub-paragraph (a) of paragraph (iii) of Section 10 of the Financial Management Framework Agreement, the Bank confirms that alternative financial management arrangements mutually acceptable to the Bank and the relevant UN Organization were not reached within the period stipulated therein; or (d) if the Bank determines at any time that a reference in sub-paragraph (a) or (d) of paragraph 5 of the Annex to this Letter Agreement to the Recipient's financial regulations and rules is incomplete or inaccurate in any material respect.
- 8.2. The Bank may, by written notice to the Recipient, terminate the right of the Recipient to make further withdrawals from the Grant Account: (a) at any time after the right of the Recipient to make withdrawals from the Grant Account has been suspended pursuant to the provisions of paragraph 6.1 above; or (b) if the Recipient has failed to take action, satisfactory to the Bank, within six months after the effective date of this Agreement, to carry out the Activities.

## **5.6D Standard Form of Agreement for Use by World Bank Borrowers - Provision of Technical Assistance by UNESCO under Bank-Financed Projects**

Download [5.6D Standard Form of Agreement for Use by World Bank Borrowers - Provision of Technical Assistance by UNESCO under Bank-Financed Projects](#) 



## 5.7 European Union

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Cooperation between the European Commission (EC) and UNESCO dates back to 1964, but it was only in 1996 that the first cooperation agreement was concluded between the two institutions. In April 2003, the European Community and the United Nations (UN) signed the **Financial and Administrative Framework Agreement** (known as **FAFA**) and subsequently, [UNESCO adhered to FAFA in February 2004](#).

### 2. Definitions

#### 2.1 Financial and Administrative Framework Agreement (FAFA)

The **Financial and Administrative Framework Agreement** (known as **FAFA**) fixes the general legal framework for partnership in accordance with the regulatory requirements of the respective European Union (EU)<sup>[1]</sup> and UN-system budgetary and control authorities. The FAFA also takes due account of the objectives that underpin the partnership as well as at the environment in which the EC and the UN operate. It is the main tool for the operational cooperation with the EC.

#### 2.2 Eligible costs

Eligible costs are those which may be included in the budget of a project and may be financed or co-financed. All costs eligible for European funding should fulfil a number of conditions: be identifiable; demonstrable; have actually been incurred in the course of the action and be directly linked to (and necessary for) the action. These conditions are defined in Article 14.1 of the General Conditions. Article 14.2 of the General Conditions sets out some examples, whereas Article 14.3 provides an exhaustive list of costs which can never be qualified as eligible even if they comply with the eligibility test. Nevertheless, administrative overheads cannot in practice comply with this test. To tackle this, a flat-rate funding of UNESCO's indirect costs of 7 per cent of total eligible direct costs for contributions is allowed (Article 14.4 of the General Conditions). Note that contributions in kind are not eligible. However, the cost of staff assigned to the action and whose remuneration is directly linked to the implementation of the action (this needs to be justified, for instance by timesheets), can be regarded as direct eligible costs rather than as a contribution in kind.

#### 2.3 Joint management

"Joint Management" is a specific budget allocation modality ("method of implementation" or management mode) applicable to UNESCO by which the EU entrusts some of its implementing tasks to the Organization. UNESCO has just successfully completed an EC evaluation verifying compliance with international standards with regard to the "four pillars" (i.e. accounting, internal control, audit and procurement). Despite its name, European funding entrusted to UNESCO under joint management is not jointly managed. The management of the tasks related to the implementation of these funds is delegated to the Organization. The Commission, however, keeps some prerogatives of control and verification, as required by the Financial Regulations.

#### 2.4 Multi-donor action

A multi-donor action covers those cases where European funding is pooled with those of

other donors (UNESCO may be one of the other co-financing donors), and not earmarked for specific items or categories of expenditures.

When the funds are earmarked, this is a case of parallel co-financing (i.e. each donor will contribute to specific categories of expenditures), and not of joint co-financing, and, hence, this case shall not be considered as a case of Multi-Donor Action. However, should one of the other conditions for joint management be fulfilled, then joint management would be considered.

Since 2007, a multi-donor action is no longer the only case where Joint management can be used. Whether an action is or is not a multi-donor action has to be defined in the Special Conditions of the Standard Contribution Agreement ("the SCA") and this will be used for the purpose of interpreting some of the provisions of the General Conditions of the SCA in the light of the FAFA.

## 2.5 Co-financing

Co-financing can be requested, normally when the Organization applies for a grant through a process of call for proposal. The amount of co-financing generally varies from 5 per cent to 20 per cent of the total cost of the action /project.

## 2.6 Verification

As a complement to the four pillar review, the European Union reserves its right to verify the financial management of a specific action/project performed by UNESCO. Verification responds to the need for the European Union to obtain assurance of the financial management of the project by the Organization. Article 16.4 of the General Conditions sets out that the EU may undertake, including, on the spot, checks related to the actions financed by the Contracting Authority. This provision is to be read together with Article 16.3 (which obliges UNESCO to keep financial accounting documents for five years after the "end date", in other words 18 months after the implementation period defined in Article 2 of the Special Conditions – and to make available all relevant information) and with Article 14.1 (which establishes that costs must be verifiable pursuant to Article 16.4 in order to be eligible as direct costs). Verifications should be done in accordance with the FAFA and the [Joint EU-UN Guidelines on Verification](#).

---

[1] As at 1<sup>st</sup> December 2009, the date of the entry into force of the Lisbon Treaty which modified the Treaty on the European Union (Maastricht Treaty) and the Treaty which created the European Community (Rome Treaty), the Union replaces and succeeds to the European Community. The European Union encompasses among others the European Commission and the EU Delegations.

## 3. Policies

### 3.1 Forms of Cooperation

Two main types of cooperation can be distinguished:

(a) Upstream

UNESCO programme sectors have established an institutional dialogue with the EC Directorate Generals to exchange information and promote joint analysis on sectoral policies and international standard-setting instruments. The same applies the Field offices and EU Delegations. This allows UNESCO to influence the EU decision-making at national, regional and interregional levels and to identify areas for operational cooperation.

(b) Operational

The EU is also a funding source for UNESCO's Complementary Additional Programme for targeted/projected extrabudgetary activities. Programme sectors and above all field offices negotiate with the EC Directorate-Generals in Brussels or with EU Delegations at the country level and, when appropriate, with the national authorities. The programme or project proposed by UNESCO shall be consistent with the EU's priorities and country development plans.

### 3.2 Financial instruments

- (a) The grant is the main financial instrument. It is awarded to:
  - (i) Cover the full cost of a project proposed by UNESCO, in which case, the total project cost indicated in the contract will be fully financed European funds;
  - (ii) Cover part of the costs of a project proposed by UNESCO, in which case UNESCO shall provide joint financing, either:
    - a. through its own funds (Regular Budget) and/or
    - b. through the contribution of another funding source if authorized in written by the latter (extrabudgetary resources), and/or
    - c. staff time declared to supplement the European funds.
- (b) Two types of co-financing should be distinguished: parallel and joint co-financing.
  - (i) Under **parallel co-financing**, the project is broken down into clearly identifiable sub-projects, each being funded by the different co-financing partners.
  - (ii) Under **joint co-financing**, the total project cost is divided between the co-financing partners and all the funds are pooled so that the source of funding for a specific activity within the project cannot be identified. The term "joint co-financing" includes notions such as *pool funds, basket funds and multi-donor funds*.

### 3.3 Content, scope and main provisions of the FAFA

- (a) The FAFA contains:
  - (i) The framework and forms of cooperation between the two institutions;
  - (ii) UNESCO's accession to the FAFA signed between the European Community and the United Nations;
  - (iii) The rules and procedures to be applied by UNESCO.
- (b) The FAFA applies to projects and programmes financed by European funds under:
  - (i) Its development-aid or humanitarian-aid policy;
  - (ii) Sector policies for which an international organization such as UNESCO is eligible;
- (c) The FAFA also applies to agreements signed between UNESCO and the beneficiary government for the execution of development projects or programmes financed by grants.
- (d) The FAFA does not apply to programmes or projects financed by the Framework Programme (FP) of the Directorate General for Research, the LIFE Programme (and LIFE + in case of a call for proposals) of the Directorate General Environment, or contracts for supplies or services issued through calls for tenders.
- (e) Application of the rules and procedures laid down in the FAFA varies according to the nature of the project and the type of funding granted through:
  - (i) grants awarded in full or jointly financed by UNESCO or other partners;
  - (ii) grants towards a multi-donor fund established by UNESCO.
- (f) The parties have agreed on the following main rules and procedures:
  - (i) Submission of financial reports and the euro/US dollar rate
    - a. Financial reports shall be submitted in accordance with the provisions of the section "Submission of reports".
    - b. As per the FAFA, the financial reports submitted (interim, pre-final and final) **shall be expressed in euro** (not always applicable for a Multi-donor action).
    - c. In accordance with the FAFA, the exchange rate used by BFM for presentation purposes is the weighted average of the United Nations rates applied to the contributions received. For the first contribution (also called "first pre-financing payment") the exchange rate used is the United Nations rate at the date of the receipt of the funds.
    - d. Any outstanding balance (surplus and/or interest) reimbursed to the EU will be

equal to the project's US Dollars balance converted into Euro at the date of the payment to the EU.

(ii) Eligibility of project costs

- a. Only those eligible costs (direct and indirect) specified in the annexes of the FAFA and the general provisions of each financing agreement will be accepted and financed by the EU. Among eligible direct costs are the costs of UNESCO's staff assigned to the project, corresponding to real earnings plus social security charges and other costs included in the remuneration. Personnel costs borne by Headquarters, and which can be identified as arising directly from the project, may be considered eligible. Earnings must not exceed those usually paid by the Organization.
- b. As regards to indirect costs, the EU allows a **maximum of 7 per cent** of eligible direct costs for the Organization's overheads. For projects financed through a multi-donor fund, UNESCO rules for this type of account will apply. The EU also allows posting in the estimated budget of a contingency allowance not exceeding 5 per cent of eligible costs, which can be used only with prior written authorization from the EU.
- c. Note: For co-financing, all costs, including those financed by UNESCO, shall meet the eligibility criteria.

(iii) Rules and procedures for award of contracts

Goods, works and services required for project implementation will be purchased according to UNESCO's procedures, rules and regulations.

(iv) Certification of financial reports

Recognizing UNESCO's rules and procedures, the EU agrees to waive its internal rules requiring, for most EU programmes, independent external certification of the financial reports submitted to it for auditing. Certification of these financial reports by the representative of UNESCO's Chief Financial Officer is sufficient to certify the expenditure's authenticity for the acceptance of the reports by the EU.

(v) Bank interest

The interest generated by the EU contribution shall be identifiable and duly reported to the EU. Upon termination of the project the total amount of interest generated will be reimbursed unless authorized in written by the EU.

(vi) Verification

- a. As specified in the FAFA, UNESCO pledges to allow the EU to undertake **verification missions** (and not audits), which are checks, including on the spot, carried out in relations to the project. Verifications cover transactions for which it is providing the funds and, at the EU's request, to supply all relevant information, including financial reports for programmes or projects executed under UNESCO's supervision or contracted out.
- b. EU requires that UN agencies comply to international standards and to the verification of the so-called "four pillars": Internal Controls, Accounting Standards, Internal Audit and Procurement. The UN External Board of Auditors is keen to preserve the "single audit principle".
- c. [Joint European Commission-UN Guidelines on Verification](#) have been issued to help understanding how a verification mission shall be conducted by the EU or by an external entity on behalf of the EU.

(vii) Procurement

- a. As per the FAFA, UNESCO applies its own procurement procedures as they provide guarantees equivalent to internationally accepted standards.
- b. Note that FAFA is applicable to all types of contributions (including grants) to the UN **except to procurement contracts**.

(viii) Visibility

- a. The EU requests visibility for all its projects with UNESCO. Refer to the

[Communication and Visibility Manual](#).

- b. In addition, a [Joint Action Plan on Visibility \(2006\)](#) has been developed and applies to all EU-funded projects. To ensure that the results achieved and the work to improve people's lives thanks to the cooperation between the EU and UNESCO are recognized, this set of visibility guidelines has been produced. Cooperation projects acknowledge the European funding support they receive. The visibility guidelines also help to raise the general profile of the EU across the world.
- (ix) Recovery and Offsetting  
[Guidelines on Recoveries and Offsetting](#) have been established to ensure that there is a common understanding by both parties on the steps to be taken if required.
- (x) Operational Conclusions  
In addition, the EU and the UN high representatives organize Working Group's meetings on a yearly basis to discuss FAFA-related issues and agree on the interpretation of certain aspects through the signature of the Operational Conclusions.

### 3.4 Specific provisions applying to Research projects and LIFE +

- (a) The FAFA shall apply to all agreements concluded by all the Commission services, **except the Commission's Framework Programme (FP) of the Directorate General for Research and the LIFE Programme of the Directorate General Environment**.
- (b) In case of **LIFE + Programme**, direct award of grants will be covered by FAFA (Joint Management or direct cooperation, not through calls for proposals).

### 3.5 Specific provisions applying to Directorate General for Humanitarian Aid and Civil Protection (ECHO)

- (a) ECHO financing decisions ([Humanitarian Implementation Plans - HIPs](#)) are launched throughout the year on the basis of needs assessments and specific proposals made by [ECHO selected partners](#), the UN, beneficiaries' representatives and other stakeholders. They indicate the programmatic scope and the availability of funds for a specific country or crisis as well as of the planned procedure for allocation of these funds. UNESCO should liaise with all the stakeholders on the ground to avoid all overlapping and also initiate contacts with ECHO's desk representatives on regional and/or national level and put forward your field experience in this area.
- (b) The proposal is assessed by ECHO at the national/regional level and in Brussels according to its relevance to the DG ECHO's strategy and the corresponding financing decision, feasibility (scope and timeline), impact and factors for success and cost-effectiveness.
- (c) A **need assessment** should be enclosed to the proposal and a high degree of involvement and commitment of relevant authorities is also required. The **logframe** which is a crucial document for the evaluation of the proposal should be prepared carefully. Information provided with reference to the methodology, means and costs has to be detailed enough to enable a comprehensible assessment.
- (d) A concise **visibility and communication** plan should be developed. Up to 0.5% of the direct eligible costs and maximum of EUR 8,000 can be allocated to visibility and communication.
- (e) The online submission of the proposal to DG ECHO through the internet interface called APPEL is mandatory. To create an APPEL account, go to <http://www.dgecho-partners-helpdesk.eu/doku.php/etools> and follow the instructions (need to register first in ECAS).
- (f) The documents applicable to all types of grants and contributions, including DIPECHO (Disaster Preparedness ECHO) and Civil Protection are:
  - (i) [eSingle form](#)\* and [guidelines](#)
  - (ii) [Contribution agreement](#) and [guidelines](#)



- (iii) [General Conditions](#)
  - (iv) [Fact sheets](#)
  - (v) [Guidelines for final financial reporting](#)
- 3.6 The acceptance of **voluntary contributions** is authorised by [Article IX.3 of the Constitution](#), by the relevant sections of [AM Item 2.3](#) “Appropriation Resolution” and by [Financial Regulation 7.3](#).
- 3.7 **The funds-in-trust modality** is authorized by the relevant section of [AM Item 2.3](#) “Appropriation Resolution” and by [Financial Regulations 6.5, 6.6, 7.3 and 7.4](#).

#### 4. Roles, Authorities and Accountabilities

- 4.1 [AM Appendix 5A](#) Table on Delegation of Authority and Accountability (ToAA) “UNESCO’s Extrabudgetary Activities” (first published with Administrative Circular 2285 of 18 February 2007) reflects the key provisions on the Director-General’s Action Plan for improved management of UNESCO’s extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for programming, the mobilization of resources, the implementation and monitoring of a project.

#### 5. Procedures and Processes

##### 5.1 Grant Awarding Procedures

EU contributions may be awarded through:

- (a) [Joint Management \(direct negotiation\)](#)

UNESCO maintains bilateral negotiations with the Commission’s Directorate Generals in Brussels or, for [national or regional development programmes](#), with the EU delegations at the country level and the beneficiary governments. Direct negotiations can be established between the two entities and the Commission’s department or the EU Delegation does not need anymore to justify the choice of UNESCO to implement the project and it is not necessary to rely on the presumption of conformity. UNESCO can apply the Joint Management modality as the EU assessment of the compliance with international standards has now been undertaken (refer to [Paragraph 2](#) above).

- (b) [Calls for proposals](#)

- (i) UNESCO may participate in a call for proposal launched by the EU. The Organization may either be the coordinator (if it is proposing the project) or a partner responsible for executing some of the project activities if it is involved in developing and executing the project as part of a consortium of several partners. This modality is used by the EU to finance national, regional and interregional programmes and projects.
- (ii) In general, calls for proposals require the establishment of a **Consortium** with a minimum number of partners (often three). During the preparation of the project proposal, UNESCO’s rules and regulations related to **Implementing Partners** shall apply for the selection of the partners ([AM Item 7.5](#)).
- (iii) Upon approval of the project proposal by the EU, if UNESCO is the coordinator, a **Consortium Agreement** and, if appropriate, an **Implementation Partners Agreement** ([Form AM 7-10](#)) should then be signed between UNESCO and each of the consortium partners. In accordance with the project document and the division of labour between the partners approved by the EU, UNESCO will then distribute the funds of the grant.
- (iv) For subcontracts, the rules and regulations related to contracts ([AM Item 10.2](#)) shall apply.

##### 5.2 Project management procedures

Please refer to [AM Appendix 5A Table of Delegated Authority and Accountability “UNESCO’s Extrabudgetary Activities” \(ToAA\)](#). It reflects the key provisions of the

Director-General's Action Plan for improved management of UNESCO's extrabudgetary activities. Though the ToAA is applicable to all extrabudgetary projects, please note the following specific issues related to the cooperation with the EU.

(a) Identifying the project and funding source

Extrabudgetary projects qualifying for EU grants are identified through the joint efforts of Programme Sectors, Field Offices and BSP/CFS. The latter regularly provides information on the geographical and thematic programmes from the EU, which relate to UNESCO's fields of competence, as well as on new calls for proposals. Programme Sectors and Field Offices establish contacts with their counterparts from the EU. As far as possible, BSP/CFS facilitates these contacts and helps to identify appropriate procedures for the submission of project proposals.

(b) Drafting and submitting the project proposal

Programme specialists at Field Offices and/or Headquarters draft the project proposal according to the EU format and request clearance from their Executive Officer or ADG. They then officially consult BSP/CFS, who will identify and provide the required documentation for the submission of project proposals to the Commission, ensure compliance with the FAFA rules. In addition Programme Specialist and Administrative Officers should consult BFM/BMR on budgetary aspects as well as the application of the Cost Recovery Policy. If required, BSP/CFS will consult BFM and LA before submitting the proposal. If a co-funding is required (UNESCO's Regular Budget, voluntary contributions or staff time declared), the Programme Sector or Field Office responsible shall indicate in detail the nature of the co-financing for which it will be solely accountable. If the co-financing comes from a voluntary contribution, the donor shall give the authorization in writing that his/her contribution or part of it be used as a co-financing for the submission of a project proposal to the EU.

Note that particular attention is given by the EU during the evaluation process to the estimated budget breakdown, the logical framework and the compliance to the eligibility criteria for each specific EU programme.

(c) Drafting and signing the agreement

On receipt of the EU's official approval of the project proposal, the relevant EU unit in cooperation with BSP/CFS drafts the agreement. DIR/BSP/CFS is solely responsible for signing all agreements and, if necessary, consulting other services such as BFM and LA. If the proposal is to be signed with an EU Delegation at country level, DIR/BSP/CFS may delegate the signature of the agreement to the Director of a Field Office in writing. Upon request of BSP/CFS, via SISTER, BFM/BMR creates a budget code under the EU Funds-in-Trust series for each agreement signed with the EU.

(d) Implementing the project

(i) Duration of a project and EU payments

- a. The duration of a project is specified in the agreement. Only eligible costs incurred during the execution period of the project will be "reimbursed" (funded) by the EU.
- b. The EU's financial contribution is paid in instalments as per the procedures laid down in the financing agreement. For each payment, an official Request for Payment, drawn up by BSP/CFS, shall be sent to the relevant EU unit. The first instalment is requested after the signature of the agreement.

(e) Submission of reports

As specified in the agreement, each instalment will be paid after approval of each interim financial and narrative report (at least 70 per cent of the contribution already received will have to be spent or committed). As far as the last instalment is concerned, the pre-final narrative and financial reports shall be submitted to the EU when all payments are made and all commitments settled. The reports are prepared by the Project Officer and cleared by the relevant Executive Office before sending them (on a timely basis and as planned in the agreement) to BSP/CFS for further submission to the EU.



- (i) The interim and final financial reports will comprise:
  - a. **Case 1: the budget structure in Finance and Budget System (FABS) corresponds to the budget approved by the EU**
    - i. A financial report on the use of the EU contribution in US dollars and euro prepared and certified by BFM in the format of the approved budget;
    - ii. A table of expenditure in euro, itemized according to the budget breakdown approved by the EU, including any co-financing. This indicative table will be prepared and signed by the competent Administrative Officer (AO) on the basis of the financial report issued by BFM.
  - b. **Case 2: the budget structure in FABS does not correspond to the budget approved by the EU**
    - i. A financial report in US dollars and euro prepared and certified by BFM in the standard UNESCO format;
    - ii. A table of expenditure in euro, itemized according to the budget breakdown approved by the EU. This indicative table will be prepared and signed by the competent AO on the basis of the financial report issued by BFM.
- (ii) If necessary, DIR/BSP/CFS may delegate the submission of these reports to the relevant Programme Sector or Field Office.
- (iii) Upon receipt of the related work plan prepared by the Project Officer, BFM/BMR will advance the amount corresponding to the last payment, considered as “the balance” by the EU.
- (iv) The final narrative and financial report shall cover all the activities implemented for the project during the execution period.
- (v) [Joint EU-UN Guidelines on Reporting](#) obligations under the FAFA have been developed. The purpose of these guidelines is to provide practical guidance for the interpretation of the relevant articles of the FAFA. The latter remains however the sole legal authority on the subject.

**Timely reporting is a contractual commitment and it is key to maintaining a good partnership with the EU.**

**Reporting is increasingly results-based.**

(f) Amendments to the agreement

For any amendment to the agreement an official application form shall be submitted to the EU through BSP/CFS. The proposed modifications shall be justified by the Project Officer and, if necessary, approved by BFM. Any request for budget adjustments shall be previously submitted to BFM for approval.

(g) Financial and operational project closure

- (i) The agreement lays down the execution period for the implementation of the project activities. Once the agreement has expired, no financial commitments or project activities shall be undertaken. Under the terms of the agreement, the Project Officer prepares the progress and final narrative reports. The pre-final Financial Report is prepared as indicated above under the paragraph “interim and final financial reports” for submission to the EU.
- (ii) After approval of these reports by the EU and the transfer of the last instalment to UNESCO, the Programme Sector or Field Office responsible will confirm the liquidation of all outstanding obligations and the operational termination of the project and BSP/CFS will then request BFM to financially close the project.
- (iii) Any interest generated by the EU’s financial contribution and any unexpended balances for the project will be reimbursed to the EU.

## 6. Guidelines

### 6.1 [Joint EU-UN Guidelines on Verification](#)

- 6.2 [Joint EU-UN Guidelines on Reporting](#)
- 6.3 [Guidelines on Recoveries and Offsetting](#)
- 6.4 [Joint Action Plan on Visibility 2006](#)
- 6.5 [Communication and Visibility Manual](#)
- 6.6 **Operational conclusions of the EU-UN Working Group's meetings on FAFA related issues:**
  - (a) 8 April 2011: [8<sup>th</sup> meeting](#)
  - (b) 15 April 2010: [7<sup>th</sup> meeting](#)
  - (c) 23-24 April 2009: [6<sup>th</sup> meeting](#)
  - (d) 10-11 April 2008: [5<sup>th</sup> meeting](#)
  - (e) 18 April 2007: [4<sup>th</sup> meeting](#)
  - (f) 03-04 April 2006: [3<sup>rd</sup> meeting](#)
  - (g) 19-20 January 2005: [2<sup>nd</sup> meeting](#)
  - (h) 19 February 2004: [1<sup>st</sup> meeting](#)
- 6.7 **Report of the Joint Reference Group (JRG) – [report of the 1st year of operation](#)**
- 6.8 [Frequently Asked Questions about International Organisations](#)
- 6.9 [Practical Guide - International Organisations, national agencies, beneficiary countries and other donors Section](#) (Co-financing and delegated cooperation)]
- 6.10 [A Practical Guide to UNESCO's Extrabudgetary Activities](#)
- 6.11 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#)

## 7. Forms

- 7.1 An agreement is composed by the Special Condition and its annexes:
  - (a) [Special Conditions](#) (2011 / standard document)
  - (b) Annex I: Description of the Action (or Project document)
  - (c) Annex II: [General Conditions](#) (2011 / standard document)
  - (d) Annex III: Budget breakdown (Model can differ)
  - (e) Annex IV: [Financial identification form](#)
  - (f) Annex V: [Request for payment](#) (2011 / standard document)

## 8. Additional Help

- 8.1 UNESCO's [Intranet Help Desk](#)
- 8.2 UNESCO's [Intranet Help Desk cooperation with the EU](#)
- 8.3 UNESCO's [Internet / Partners and Donors](#)
- 8.4 UNESCO's [Internet / Partners and Donors /EU](#)

## 5.8 The Private Sector

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The Section for Multilateral and Private Funding Sources (BSP/CFS/MLT) is the focal point for cooperation with the private sector and provides guidance, advice and backstopping throughout the process and at each of the above-mentioned steps. As a general rule, BSP/CFS/MLT should be consulted at an early stage in order to provide the most relevant guidance and advice on the preparation of an agreement. In addition, BSP/CFS/MLT maintains a house-wide database on partners from the private sector.
- 1.2 The private sector is generally defined as comprising foundations, international and national private companies, financial institutions, business associations, joint stock companies, industry associations, private individuals, and the public at large, but may also include non-for-profit institutions such as universities, international non-governmental organizations, and research institutions. According to the report “Towards Global Partnerships” by the Secretary-General of the United Nations, partnerships are commonly defined as voluntary and collaborative relationships between various parties, in which the latter agree to work together to achieve a common purpose, or undertake a specific task, and to share risks, responsibilities, resources, and benefits. Partnerships are normally also characterized by elements of credibility, know-how, trust, shared values, transparency and mutual accountability.
- 1.3 Most of UNESCO’s relations with entities in the private sector take the form of broader strategic partnerships that include more active engagement of core competencies and advocacy, whether they comprise funding components or not. Both UNESCO and its partners have come to realize that the real potential in partnering lies in the synergy and scalability of competencies, leveraging of resources and expertise that drive successful initiatives. UNESCO maintains such relationship with Hewlett-Packard, and L’Oreal for instance

### 2. Definitions

#### 2.1 Types of partnership

- (a) UNESCO’s partnerships fall into two main categories, which respond to separate selection criteria (and different templates for cooperation agreements) seeking to engage in mutually beneficial collaborative relationship:
  - (i) Technical Partnerships, based on shared goals and values, and where the partner mainly contributes to UNESCO’s role, activities and visibility through the provision of in-kind donations, expertise, access to networks, and facilitation of outreach. Such partnerships may also take the form of joint research and advocacy that would focus on strategic alignment of the partner core business operations and practices with the UN Goals.
  - (ii) Funding partnerships, where the partner – often in addition to the above mentioned mainly “intellectual” contributions to UNESCO’s action – and mainly drawing on its social corporate responsibility policy also makes cash contributions to support UNESCO’s activities.
- (b) By bringing together their respective competencies, UNESCO and the private sector have the potential to develop innovative partnerships to promote, advance

and respond to many of the key global development challenges embodied in UNESCO's priorities.

## 2.2 Contractual Arrangements

- (a) The contractual arrangement can take the form of:
- (i) Partnership Agreement, normally applied to general, non-funding partnerships, where there is exchange of resources and competencies, joint advocacy and outreach (see [AM Appendix 5.8A](#));
  - (ii) Framework agreement for funding of one or several of UNESCO's programmes or projects, with individual funding agreements normally formalized through an exchange of letters with reference to the framework agreement (see [AM Appendix 5.8B](#));
  - (iii) Project agreement (funds-in-trust agreement): When a donor consents to fund a project submitted by UNESCO, BSP/CFS, in collaboration with the executing unit, prepares a funds-in-trust agreement to be concluded between UNESCO and the donor for the financing of the project. Such agreements are concluded on a project-by-project basis preferably through an exchange of letters between the parties, making reference to a partnership or framework agreement between UNESCO and the donor if such an agreement exists. UNESCO's proposals and the donor's acceptance thereof constitute the project agreement between UNESCO and the donor. The approved project document, including the corresponding budget, is annexed to the agreement on the financing of the project (see [AM Appendix 5.8C](#)).
- (b) Even though the core of the above-mentioned agreement follows UNESCO's normal templates for agreements with its main governmental partners, specific set of provisions were elaborated jointly with LA for agreements with partners from the private sector. These are the "General conditions" as follows:
- (i) Use of the Name, Emblem or Official Seal of UNESCO
  - (ii) Status of UNESCO
  - (iii) Status of the Partner
  - (iv) Conformity with Laws
  - (v) Privileges and Immunities of UNESCO
  - (vi) Assignment
  - (vii) Settlements of Disputes
  - (viii) Termination/Exit
  - (ix) Amendment
  - (x) Non-Exclusivity/Unfair advantage
- (c) All agreements containing funding provisions are treated through the Funds-in trust modality.

## 3. Policies

- 3.1 For all types of partnerships with the private sector, UNESCO's main guiding principles for the selection of partners are the "[Guidelines on cooperation between the United Nations and the Private Sector](#)" as revised and issued by the UN Global Compact on 1 July 2009. In considering collaborations and partnerships, UNESCO will seek to engage with private sector entities according to the general principles below:
- (a) Business partners should demonstrate responsible citizenship by advancing UN causes and sharing its core values as reflected in the UN Charter and other relevant conventions and treaties.
  - (b) Within their sphere of influence, private companies should have demonstrated a commitment to meeting or exceeding the ten principles of the UN Global Compact by translating them into operational corporate practice.
  - (c) Business entities that are complicit in human rights abuses, tolerate forced or

- compulsory labour or the use of child labour (as defined in [ILO Convention 182](#)), are involved in the sale or manufacture of anti-personnel mines or their components, or that otherwise do not meet relevant obligations or responsibilities by the United Nations, are not eligible for partnership.
- (d) Business entities violating sanctions established by the UN Security Council will not be considered for partnership.
- 3.2 In addition to the above general principles, the “[Guidelines on cooperation between the United Nations and the Private Sector](#)” (by the UN Global Compact, revised version dated 1 July 2009) provide for a more elaborated framework for cooperating with the private sector.
- 3.3 UNESCO’s relations with partners in the private sector are also governed by the following General Conference Resolution: “Directives concerning the use of the name, acronym, logo and internet domain names of UNESCO” ([34 C/Resolution 86 and its annex](#)).
- 3.4 The acceptance of voluntary contributions is authorised by [Article IX.3 of the Constitution](#), by the relevant sections of [AM Item 2.3](#) on “Appropriation Resolution”, and by [Financial Regulation 7.3](#).
- 3.5 The funds-in-trust modality is authorized by the relevant section of [AM Item 2.3](#) “Appropriation Resolution” and by [Financial Regulations 6.5, 6.6, 7.3 and 7.4](#).
- 3.6 Standard support cost charges. A standard project support cost of 13 per cent of total direct costs will be charged to the project, in connection with UNESCO’s administrative and technical backstopping of the project, in line with the Organization’s cost recovery policy.

#### 4. Roles, Authorities and Accountabilities

- 4.1 [AM Appendix 5A](#) Table on Delegation of Authority and Accountability (ToAA) “UNESCO’s Extrabudgetary Activities” (first published with Administrative Circular 2285 of 18 February 2007) reflects the key provisions of the Director-General’s Action Plan for improved management of UNESCO’s extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for programming, the mobilization of resources, the implementation and monitoring of a project.
- 4.2 The main responsibility related to the selection of a strategic and/or funding partner from the private sector, and the subsequent preparation of a partnership agreement, lies with the Programme Sectors and Field Offices.
- 4.3 It is a prerequisite that the Programme Specialist handling the matter starts by assessing the ethical and financial solidity of a potential partner at the preliminary identification stage. In addition, it is also important that an analysis of the benefits (greater visibility, reach and advocacy; diversified human, technical and financial resources; improved access to networks and information; innovation) versus the risks (damage of reputation; loss of autonomy or integrity; conflict of interest and drain of resources) be conducted at an early stage. In general, the process includes the following stages:
- (a) Scoping and identifying;
  - (b) Approaching and Presenting;
  - (c) Negotiating and Agreeing;
  - (d) Implementing and Managing;
  - (e) Reviewing and Sustaining/
- 4.4 BSP/CFS is responsible for providing UNESCO colleagues with information about the overall policies, and possible particular requirements of the different funding sources, including their substantive and geographical priorities, as well as with advice and assistance in the preparation of the various documents and contractual arrangements related to extrabudgetary cooperation.
- 4.5 The Section for Multilateral and Private Funding Sources (BSP/CFS/MLT) is the focal

point for cooperation with the Private Sector and provides guidance, advice and backstopping throughout the process and at each of the above-mentioned steps. As a general rule, BSP/CFS/MLT should be consulted at an early stage in order to provide the most relevant guidance and advice on the preparation of an agreement. In addition, BSP/CFS/MLT maintains a house-wide database on partners from the private sectors.

## 5. Procedures and Processes

### 5.1 Internal Procedures for clearance of the Partnership

- (a) The Programme Sector should clear the content and the linkages with UNESCO's sector priorities. The sector's Executive Office serves as the coordination mechanism.
- (b) The Division of Public Information (ERI/DPI) should clear the aspect related to promotion, communication and outreach, including the use of the name, logo and acronym of UNESCO. Within ERI/DPI, the section for Promotion, Partnerships & Branding is the Focal Point.
- (c) The Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS) should be consulted as early as possible to provide guidance and clear the overall agreement especially if it contains a funding component. In this regard, other concerned Corporate Services such as Bureau of Financial Management (BFM) and the Office of International Standards and Legal Affairs (LA) must be consulted in the event when the agreement is not standard.
- (d) The National Commission should be consulted to provide possible advice or comments on new partners.

5.2 The "[Guidelines on cooperation between the United Nations and the Private Sector](#)" (by the UN Global Compact, revised version dated 1 July 2009) serve as the overall framework for the cooperation between UNESCO and the private sector. The first edition was issued in July 2000 and was revised on 1 July 2009. These guidelines will be issued as a Secretary-General's bulletin before the end of 2009.

5.3 The edition issued in July 2000 is currently being revised and a new draft version was issued by the UN Global Compact following approval by the UN Secretary General in July 2009.

## 6. Guidelines

6.1 [UNESCO's Extrabudgetary Activities: A practical guide](#).

6.2 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#).

## 7. Forms

7.1 [AM Appendix 5.8A](#) "Template for Partnership Agreement"

7.2 [AM Appendix 5.8B](#) "Template for Framework Agreement"

7.3 [AM Appendix 5.8C](#) "Template for Project Agreement"

## 8. Additional Help

8.1 Consult the [Extrabudgetary Help Desk](#).

8.2 See also [UNESCO's intranet site on cooperation with the private sector](#).

## 5.8A Template for Partnership Agreement

Download [5.8A Template for Partnership Agreement](#) 

*between*



**The United Nations Educational, Scientific, and Cultural Organization**

7, place Fontenoy  
75352 Paris 07 SP  
France

represented by

Director-General

hereinafter referred to as “UNESCO”

**and**

[Emblem/Logo]

[Name]

[Address]

hereinafter referred to as “the Partner”

represented by

[Name]

[Title]

UNESCO and the Partner together hereinafter referred to as “the Parties”



- Whereas** UNESCO is seeking to mobilize partners from civil society and, in particular, from the private sector for the achievement of its strategic goals and programme priorities;
- Whereas** The Partner supports the objectives of UNESCO as stipulated in its Constitution and intends to contribute to UNESCO's programme priorities;
- Whereas** UNESCO grants a high priority to [programme area];
- Whereas** The Partner possesses the expertise and other appropriate capacities to contribute to [programme area].

**Now therefore, the Parties hereby agree as follows:**

**Article 1 – Objectives**

By the present Agreement the parties determine the conditions and modalities according to which:

- x UNESCO and the Partner agree, through joint and concerted cooperation, to carry out common projects to contribute to [programme area];
- x The Partner agrees to support the projects jointly approved by the Parties.

**Article 2 – Joint Projects**

- 2.1 When individual project are identified and approved, for each project, the parties will sign a binding agreement, hereinafter referred to as "Project agreement", which will be contained within the framework of this Agreement, and which will define the rights and obligations of the parties.
- 2.2 Each Project agreement will determine, in particular,
- (i) the objectives of the project,
  - (ii) the activities involved in the project,
  - (iii) the specific obligations of each Parties,
  - (iv) the specific modalities and conditions for the execution of the project, including evaluation
  - (v) the budget for the project,
  - (vi) the eventual attribution of and use by the parties of the intellectual property results and rights generated by the project if appropriate,
  - (vii) the duration of each project.

**Article 3 – Obligations of UNESCO**

- 3.1 UNESCO agrees to execute the terms of the present Agreement as per Article 2.
- 3.2 If the Partner provides a financial contribution, UNESCO will disburse the funds in the framework of the present Agreement and in accordance with UNESCO's Financial Rules and Regulations, including those pertaining to the programme support costs.
- 3.3 UNESCO shall not commit any funds before the Partner makes the corresponding deposits into the relevant bank account and as agreed to in the relevant project agreement.
- 3.4 UNESCO agrees to execute each project in accordance with the corresponding Project Agreement and its related budget.

- 3.5 UNESCO will inform the Partner of UNESCO events or projects to which the Partner could be potentially associated towards advancing the respective goals of the Parties in this Agreement.

#### **Article 4 - Obligations of the Partner**

- 4.1 The Partner's obligations, for each project, will be defined within the project agreements. The financial contributions of the Partner will be deposited according to the payment schedules, in UNESCO's bank account (bank references will be provided in each project agreement).
- 4.2 If the Partner makes a financial contribution, it will be made in accordance with UNESCO's financial regulations and rules, including those pertaining to administrative support costs.
- 4.3 UNESCO will not commit any funds before the Partner makes the corresponding deposits into the bank account agreed to in the pertinent project agreement.

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#### **Article 5 – Project Support [optional]**

- 5.1 The Partner can call upon, with UNESCO's agreement, experts or consultants who will be charged with follow-up and evaluations which could lead to concerted decisions to rectify, adjust or amend either the operational activities or their methodology.
- 5.2 The Partner may carry out technical enquiries, to which UNESCO may wish to associate itself, by sending teams on site. The Partner, in this capacity, may make any recommendations it deems necessary. The parties will consult each other to insure that the recommendations are implemented effectively.

#### **Article 6 – Media activities [optional]**

- 6.1 The projects, their conception, their implementation, their development, their impact and their outcome will necessitate informational and promotional activities at the initiative of - and on the part of- the parties, separately or jointly.
- 6.2 Each party is authorized to use the name, the logo and any element of the other's identity, through the use of citations, references to, reproductions, representations on the occasion of the promotion of projects, of public relations operations, of interviews, of relations with the media (press files, articles, releases etc.) throughout the world. This use, which must adhere to the image of the concerned party, must receive the prior and written consent by UNESCO when it relates to information activities external to the Partner.
- 6.3 The media and information supports (films, photographic pictures, etc.), as well as all the rights related to them, will belong exclusively to the Party who makes and finances them. They can only be used by the other Party after the latter obtains the prior consent of the proprietary party. Notwithstanding that, the proprietary party can refuse to authorize their use if the rights given up (copyright, trademark) do not cover the foreseen exploitations.

#### **Article 7 – General Conditions**

##### **7.1 Use of the Name, Emblem or Official Seal of UNESCO**

Unless authorized in writing by UNESCO, the Partner shall not use the name, acronym or official logo of UNESCO, or any abbreviation of the name of UNESCO, for advertising or any other purposes.

##### **7.2 Status of UNESCO**

Supporting the objectives of UNESCO and of the United Nations Organization, the

Partner will respect the status of UNESCO as an intergovernmental organization of the United Nations system with its own distinct Constitution. The Partner confirms that it is not directly involved in the production of goods or the delivery of services, which would be opposed to the objectives and principles of UNESCO, the United Nations Organization or other institutions of the United Nations system.

### **7.3 Status of the Partner**

Nothing in this Agreement shall be construed as establishing a legal partnership (such as, by way of clarification, partnership liability), joint venture, agency, exclusive arrangement or other similar relationship. Neither the Partner nor anyone whom it may employ shall be considered as an agent of UNESCO or a member of the staff of UNESCO and, except as otherwise provided herein, shall not be entitled to any privileges, immunities, compensation or reimbursements, nor shall be authorized to commit UNESCO to any expenditure or other obligations.

### **7.4 Conformity with Laws**

The Partner agrees to respect the laws of the country it is operating in and guarantees that it will not permit any official of UNESCO to receive a direct or indirect profit from this Agreement. Furthermore, The Partner certifies and warrants that it has not, nor have its members, been convicted of any crimes and that there are currently no lawsuits or legal actions being taken against it. Should this happen, The Partner undertakes to notify UNESCO immediately.

### **7.5 Privileges and Immunities of UNESCO**

Nothing in or relating to the present Agreement shall be deemed a waiver of any of the privileges and immunities of UNESCO. The Partner shall hold harmless, defend and indemnify UNESCO against all lawsuits, claims, costs and liabilities resulting from any intellectual property disputes or other disputes occurring under the present Agreement and which arise out of acts or omissions of The Partner.

### **7.6 Assignment**

None of the Parties shall assign, transfer, pledge or make other disposition of the present Agreement or any part thereof or of any of their rights, claims or obligations under the present Agreement except with the prior written approval of the other Parties. Any of the aforementioned actions taken without such written approval shall not be valid.

### **7.7 Settlements of Disputes**

All disputes arising out of or in connection with the present Agreement shall be settled by mutual understanding. However, if no amicable settlement can be arrived at, any dispute shall be arbitrated according to the rules defined by UNCITRAL (United Nations Commission on International Trade Law).

### **7.8 Termination**

7.8.1 Should either Party fail to meet its obligations, the other Party may terminate the present Agreement upon 3 (three) months' written notice to the other Party. The same will apply with respect to incidents making the realization of the Project extremely hazardous. In particular, the Partner may withdraw from the Project and cease all financial contributions if the funds it has contributed have not been directly available to the Project.

7.8.2 Upon the termination of the present Agreement, the Partner shall not use UNESCO's name, emblem or official seal, or any abbreviation of the name of UNESCO, for promoting the Project or any other purposes.

7.8.3 Upon the termination of the present Agreement, the Partner shall inform all relevant, past, actual or potential partners (including all persons or bodies that have been informed by the Partner of UNESCO's participation in the Project(s)), that UNESCO (i) has terminated its Agreement with The Partner, (ii) is no longer participating in the Project(s).

### **7.9 Amendment**

This Agreement, including this provision, may not be waived, modified or changed in any manner except by a written amendment signed by each of the parties hereto.

#### 7.10 **Non-Exclusivity**

It is understood that this Agreement does not confer the Partner any exclusivity regarding activities such as those covered by this Agreement, and the Partner accepts that UNESCO is currently collaborating on similar activities worldwide with other partners.

### **Article 8 – Notification**

8.1 The addresses for service of notices under the present Agreement shall be:

_____ CO:	_____ Partner:
Name: [.....]	Name: [.....]
Title: [.....]	Title: [.....]
Tel: [.....]	Tel: [.....]
Fax: [.....]	Fax: [.....]

8.2 Each Party shall inform the other Party immediately of any modification of the above address.

### **Article 9 – Duration**

The present Framework Agreement enters into force upon signature by the parties, and remains in force until [.....] Three months before the date of expiration of this Agreement, the Parties will mutually decide on whether or not to extend the present Agreement.

Done in two original copies  
with English as the language of the official text

For the Partner:

For UNESCO:

## 5.8B Template for Framework Agreement

Download [5.8B Template for Framework Agreement](#) 

*between*



**The United Nations Educational, Scientific, and Cultural Organization**

7, place Fontenoy  
75352 Paris 07 SP  
France

represented by

Director-General

hereinafter referred to as “UNESCO”

**and**

[Logo]

[Name]

[Address]

represented by

[Name]

[Title]

hereinafter referred to as “the Partner”

UNESCO and the Partner together hereinafter referred to as “the Parties”

- Whereas** UNESCO believes that *[kindly indicate UNESCO's higher-end goal, as example: education is key to social and economic development by promoting a sustainable world with just societies that value knowledge, promote a culture of peace, celebrate diversity and defend human rights, achieved by providing Education for All (EFA)]*;
- Whereas** UNESCO is seeking to mobilize partners from civil society and the private community for the achievement of its strategic goals and programme priorities;
- Whereas** The Partner is *[kindly indicate UNESCO's higher-end goal, as example: actively engaged in promoting and protecting the right to education as it is central to national reconstruction and development efforts and demonstrates continuous commitment to supporting Education]*;
- Whereas** The Partner supports the objectives of UNESCO as stipulated in its Constitution and intends to contribute to UNESCO's programme priorities;
- Whereas** The Parties have held consultations with regard to the management and other services to be jointly delivered by the Parties in support of the Programme as described in the present Agreement (hereinafter referred to as "the Programme");

**Now therefore, the Parties hereby agree as follows:**

**Article 1 – Purpose**

By the present Agreement the parties determine the conditions and modalities according to which:

- 1.1 UNESCO and the Partner agree, through joint and concerted cooperation, to carry out common Programme to achieve their common strategic objectives;

**Article 2 – Scope of Agreement**

- 2.1 The present Agreement provides a strategic framework within which the Parties agree to cooperate to contribute to *[kindly indicate the area of cooperation]*; the Agreement defines: the institutional aspects of the cooperation, the details of current or future projects and initiatives being contemplated by the Parties; a mechanism for consultation; and, General Conditions that will govern the cooperation.
- 2.2 The Parties will ensure that their collaboration occurs at the appropriate level within their organizations and will consult national governments and authorities where appropriate. The Parties will conclude any subsequent agreement(s) that are required to give effect to a specific project or the undertakings set out in this Agreement.

**Article 3 – Establishment of a General Fund**

- 3.1 Bearing in mind the focus of the Partnership, UNESCO and the Partner agree to establish a dedicated General Fund: "UNESCO - *[kindly indicate name of Partner]* Fund" (hereinafter referred to as the "Fund"), to meet the objectives as set out in Article 1 above.
- 3.2 All funds received shall be credited to this Fund. The Fund will be credited with all financial contributions from the Partner in accordance with Article 6.2 below, as well as with accrued interests and eventual savings from completed activities.

#### Article 4 - Joint Projects

- 4.1 The Parties will develop projects jointly with the aim of achieving the objectives described in Article 1 above. In this context, the Parties shall exchange ideas, documentation and general information, as well as identify concrete projects for cooperation in the mutual interests of each Party.
- 4.2 UNESCO will submit to the Partner proposals for projects to be financed under the Fund that are consistent with the aims, policies and programmatic priorities of UNESCO, notably for [kindly indicate programmatic area].
- 4.3 For each individual agreed project,, the Parties will conclude an appropriate Project Agreement, with reference to the present Agreement, that should contain the following:
  - a) the objectives of the project;
  - b) the activities involved in the project;
  - c) the specific obligations of each Party;
  - d) the specific modalities and conditions for the execution of the project, including an evaluation as described in Article 5.11 below;
  - e) the budget for the project;
  - f) the eventual attribution of and use by the Parties of the intellectual property results and rights generated by the project if appropriate; and,
  - g) the duration of each project.
- 4.4 All General Conditions pertaining to the present Agreement are applicable to any subsequent Project Agreement.

#### Article 5 – Obligations of UNESCO

- 5.1 UNESCO agrees to execute the terms of the present Agreement as per Articles 1, 2, 3 and 4 above.
- 5.2 UNESCO shall record the Partner's financial contribution into a specific account and shall disburse the funds in accordance with its Financial Regulations and Rules, including those pertaining to the programme support costs.
- 5.3 UNESCO shall not commit any funds before the Partner makes the corresponding deposits into the relevant bank account and as agreed to in the relevant project agreements.
- 5.4 UNESCO agrees to execute each project and disburse the funds in accordance with the corresponding Project Agreement and related budget distribution.
- 5.5 UNESCO will inform the Partner of UNESCO events or projects to which the Partner could be potentially associated towards advancing the respective goals of the Parties in the present Agreement.

#### Article 6 – Obligations of the Partner

- 6.1 The Partner agrees to execute the terms of the present Agreement as per Article 2 and 3.
- 6.2 The Partner will contribute [kindly indicate amount] including 13% Programme Support Costs over a period of [kindly indicate duration].
- 6.3 The payments to UNESCO will be made in US dollars or in Euro in accordance with the payment schedule in Article 6.2 and paid into the following UNESCO's bank account::

*As per AM Item 3.7, paragraph 5.2 (a), all contributions to UNESCO should be made **by a bank transfer** onto the USD account of the Headquarters except for EUR contributions that should be made onto the EUR account of the Headquarters. Any other exception to the above mentioned is subject to a **prior written authorization** from*



**BFM/TRS]***[delete the bank account as appropriate]***Payments in USD are to be made only by bank transfer to the following bank account:**

Account holder: UNESCO  
 Bank: JPMorgan Chase Bank  
 Address: 270 Park Avenue  
 New York, NY, 10017  
 USA  
 Account n°: 949-1-191558  
 SWIFT: CHASUS33 – ABA N° 0210-0002-1

**Payments in EUR are to be made only by bank transfer to the following bank account:**

Account holder: UNESCO  
 Bank: Société Générale, Paris, France  
 Account n° (IBAN): FR76 3000 3033 0100 0372 9190 997  
 SWIFT: SOGEFRPP

Reference to be quoted in any payment instruction: **[Corresponding budget code or other UNESCO identification code]**

- 6.4 The Partner's obligations, for each project, will be defined within each Project Agreement as per Article 4 above.

**Article 7 – Consultation/coordination Mechanism***[kindly adapt in accordance with requirements and partnership specificities]*

- 7.1 When required, UNESCO and the Partner will form a consultation mechanism which will be mainly concerned about the governance of the relationship (i.e. Steering Committee) made up of representatives from each Party, and responsible for monitoring the development and progress of the Partnership.
- 7.2 Membership, functions and logistics related to the actual functioning of the above-mentioned coordination mechanism will be defined jointly by the Parties following further consultation which should then be detailed in an Annex to the present Agreement.

**Article 8 – Communication and visibility activities***[kindly adapt if applicable]*

- 8.1 Communication, promotion, awareness raising and outreach will be components of the present Agreement. The parties will closely cooperate for the planning, implementation, monitoring and evaluation of all communication activities related to the Programme. These activities shall be based on a Communication Plan covering the duration of this Agreement and jointly agreed by the parties and submitted to the coordination/consultation mechanism that would contain but would not be limited to the following:
- Each party shall provide publicity to the Project by mentioning the other party and by including the other party's name and/or logo in all relevant publications related to this Agreement.
  - Various supporting communication measures to foster publicity for, and broad public awareness about, the Programme. The Partner will make available to UNESCO pertinent publicity material whenever available for distribution through UNESCO channels.
- 8.2 The Partner shall provide UNESCO whenever applicable any qualitative and quantitative

information pertaining to the assessment of the impact of activities it carries out in connection with the present Agreement, notably with regards visibility provided to UNESCO amongst specific target audiences.

### Article 9 – Notification

9.1 The addresses for service of notices under the present Agreement shall be:

For UNESCO:

Name: .....

Title: .....

Tel: .....

Email: .....

For the Partner:

Name: .....

Title: .....

Tel: .....

Email: .....

9.2 Each Party shall inform the other Party immediately of any modification of the above address.

### Article 10 – Duration

The present Framework Agreement enters into force upon signature by the parties, and remains in force until [kindly indicate date] . Three months before the date of expiration of this Agreement, the Parties will mutually decide on whether or not to extend the present Agreement.

### Article 11 – General Conditions

#### 11.1 Use of the Name, Acronym or Official Logo of UNESCO

Unless authorized in writing by UNESCO, in conformity with its rules and regulations concerning the use of the name and logo, the Partner shall not use the name, acronym or official logo of UNESCO, or any abbreviation of the name of UNESCO, for advertising or any other purposes.

#### 11.2 Status of UNESCO

Supporting the objectives of UNESCO and of the United Nations Organization, the Partner will respect the status of UNESCO as an intergovernmental organization of the United Nations system with its own distinct Constitution. The Partner confirms that it is not directly involved in the production of goods or the delivery of services, which would be opposed to the objectives and principles of UNESCO, the United Nations Organization or other institutions of the United Nations system.

#### 11.3 Status of the Partner

Nothing in this Agreement shall be construed as establishing a legal partnership (such as, by way of clarification, partnership liability), joint venture, agency, exclusive arrangement or other similar relationship. Neither the Partner nor anyone whom it may employ shall be considered as an agent of UNESCO or a member of the staff of UNESCO and, except as otherwise provided herein, shall not be entitled to any privileges, immunities, compensation or reimbursements, nor shall be authorized to commit UNESCO to any expenditure or other obligations.

#### 11.4 Conformity with Laws

The Partner agrees to respect the laws of the country it is operating in and guarantees that it will not permit any official of UNESCO to receive a direct or indirect profit from this Agreement. Furthermore, The Partner certifies and warrants that it has not, nor have its members, been convicted of any crimes and that there are currently no lawsuits or legal actions being taken against it. Should this happen, The Partner undertakes to notify UNESCO immediately.

#### **11.5 Privileges and Immunities of UNESCO**

Nothing in or relating to the present Agreement shall be deemed a waiver of any of the privileges and immunities of UNESCO. The Partner shall hold harmless, defend and indemnify UNESCO against all lawsuits, claims, costs and liabilities resulting from any intellectual property disputes or other disputes occurring under the present Agreement and which arise out of acts or omissions of The Partner.

#### **11.6 Assignment**

None of the Parties shall assign, transfer, pledge or make other disposition of the present Agreement or any part thereof or of any of their rights, claims or obligations under the present Agreement except with the prior written approval of the other Parties. Any of the aforementioned actions taken without such written approval shall not be valid.

#### **11.7 Settlements of Disputes**

All disputes arising out of or in connection with the present Agreement shall be settled by mutual understanding. However, if no amicable settlement can be arrived at, any dispute shall be arbitrated according to the rules defined by the United Nations Commission on International Trade Law (UNCITRAL).

#### **Termination**

11.8.1 Should either Party fail to meet its obligations, the other Party may terminate the present Agreement upon 3 (three) months' written notice to the other Party. The same will apply with respect to incidents making the realization of the Project extremely hazardous. In particular, the Partner may withdraw from the Project and cease all financial contributions if the funds it has contributed have not been directly available to the Project.

11.8.2 Either Party may terminate this Agreement without cause by giving five months written notice to the other Party.

11.8.3 Upon the termination of the present Agreement, the Partner shall not use UNESCO's name, emblem or official seal, or any abbreviation of the name of UNESCO, for promoting the Project or any other purposes.

11.8.4 Upon the termination of the present Agreement, the Partner shall inform all relevant, past, actual or potential partners (including all persons or bodies that have been informed by the Partner of UNESCO's participation in the Project(s)), that UNESCO (i) has terminated its Agreement with the Partner, (ii) is no longer participating in the Project(s).

#### **11.9 Amendment**

This Agreement, including this provision, may not be waived, modified or changed in any manner except by a written amendment signed by each of the parties hereto.

#### **11.10 Non-Exclusivity**

It is understood that this Agreement does not confer the Partner any exclusivity regarding activities such as those covered by this Agreement, and the Partner accepts that UNESCO is currently collaborating on similar activities worldwide with other partners.

#### **11.11 Evaluation**

Extrabudgetary projects are subject to self-evaluations and external evaluations. All projects require a self-evaluation at the completion of the project. A mid-term self-evaluation is recommended when the project's duration is more than three years. Projects with a funding amount above \$US 500,000 require an external evaluation.

Sector ADGs are responsible for the management of these evaluations in accordance with UNESCO evaluation procedures. UNESCO will give favorable consideration to requests from partners for external evaluations below the threshold of \$US 500,000, as long as provision is made for the total cost of the evaluation to be borne by the donor/partner.

**Done in English in 2 original copies**

**For UNESCO:**

Name: .....

Title: .....

Date: .....

**For the Partner:**

Name: .....

Title: .....

Date: .....

## 5.8C Template for Project Agreement

Download [5.8C Template for Project Agreement](#) 

[with funding provisions]

*between*



**The United Nations Educational, Scientific, and Cultural Organization**

7, place Fontenoy  
75352 Paris 07 SP  
France

represented by

[Name]

[Title]

hereinafter referred to as “UNESCO”

and

[Logo]

[Name]

[Address]

represented by

[Name]

[Title]

hereinafter referred to as “the Partner”

UNESCO and the Partner together hereinafter referred to as “the Parties”

- Whereas** UNESCO may accept contributions directly from private institutions subject to the conditions specified in the Financial Rules and Regulations of the Organization;
- Whereas** the Parties have held consultations with regard to the management and other support services to be provided by UNESCO within the framework of a Project/programme to be financed by the Partner (hereinafter referred to as “the Project/Programme”);
- Whereas** the Partner wishes to support a project to help [kindly indicate the area of cooperation];

**Now therefore, the Parties hereby agree as follows:**

#### **Article 1 – Objective**

By the present Agreement (hereinafter referred to as “the Agreement”), the Parties determine the terms and modalities according to which they will cooperate for the implementation of the following Project: “[kindly indicate the project title]”.  
The Project document detailing the results and main deliverables with the corresponding budget is enclosed as Annex to this Agreement.

#### **Article 2 – Obligations of UNESCO**

- 2.1 UNESCO shall carry out all its obligations under the present Agreement according to the Project Document and related work plan as enclosed in the Annex.
- 2.2 UNESCO shall disburse the funds provided by the Partner to the Project according to the corresponding Budget provided in the Annex of the present Agreement.
- 2.3 The funds provided by the Partner to the Project shall be utilized in accordance with UNESCO’s Financial Regulations and Rules.
- 2.4 UNESCO shall not enter into any commitments in excess of funds available.
- 2.5 UNESCO shall establish a separate account (Fund-in-trust) for this project and record therein all receipts and expenses under the project, as well as those pertaining to programme support costs (at the standard rate of 13%). Since UNESCO’s accounts are kept in US dollars, contributions in other currencies will be credited to the account at the United Nations operational rate of exchange in effect on the date of the transaction or at the market rate prevailing at the time of the transfer.
- 2.6 UNESCO shall submit to the Partner an annual financial report presented as per UNESCO’s standard format or in the format of the approved budget, and provide intermediary financial reports as often as may reasonably be requested by the Partner, summarizing all operations on the account. Unused funds and interests will be automatically carried over to the following year during the Project duration.
- 2.7 All financial reports will be expressed in US dollars and shall be subject exclusively to the internal and external auditing procedures laid down in the Financial Regulations, Rules and Directives of UNESCO.
- 2.8 Whenever possible, UNESCO will invest temporary surplus funds on short-term interest bearing deposits. Interest shall be credited to the Partner in accordance with UNESCO’s financial rules and practices. This implies that one third of the interest will be retained by UNESCO for administration, while two thirds will be credited to the project account for utilization in agreement with the Partner.
- 2.9 UNESCO shall provide the Partner with an annual narrative report on the progress of the project. In the interval between two progress reports, relevant information on the

progress of the project under this Agreement will be forwarded by UNESCO to the Partner, as often as may reasonably be requested. Upon completion of the project UNESCO shall prepare a final report, including an assessment of the results of the Project.

- 2.10 As soon as feasible after the operational termination of the project, UNESCO shall submit a pre-final financial report to the Partner, showing any amount due to the Partner. Any balance remaining in the project account after liquidation of all outstanding obligations shall be returned to the Partner, unless otherwise decided by the Partner upon proposal by UNESCO.
- 2.11 UNESCO will invite the Partner to participate in evaluation missions carried out with regard to the project in accordance with the provision to this effect in the project document and the corresponding budget.
- 2.12 The Partner's contribution will be acknowledged in all materials and publications produced through this agreement.

### **Article 3 – Communication and visibility activities**

[kindly adapt if applicable]

- 3.1 Communication, promotion, awareness raising and outreach will be key components of the Project/Programme. The parties will closely cooperate for the planning, implementation, monitoring and evaluation of all communication activities related to the Project/Programme. These activities shall be based on a Communication Plan covering the duration of this Agreement and jointly agreed by the parties. In implementing the Communication Plan, parties will afford each other reasonable time to fulfil agreed tasks.
- 3.2 The Partner shall provide UNESCO with the requisite resources to implement the Communication Plan.
- 3.3 Each party shall provide publicity to the project by mentioning the other party and by including the other party's name and/or logo in all relevant publications related to this Agreement. In particular, the parties shall:
  - Develop consistent co-branding standards that allow accelerating the handling of requests for the use of the other party's name and/or logo;
  - Define consistent cross-referencing and linking standards for posting regular updates on the project on the parties' respective Internet websites and portals.
- 3.4 The Partner will develop various supporting communication measures to foster publicity for, and broad public awareness about, the Project/Programme. The Partner will make available to UNESCO pertinent publicity material for distribution through UNESCO channels.
- 3.5 The Partner shall provide UNESCO regularly with qualitative and quantitative information pertaining to the assessment of the impact of activities it carries out in connection with the present Agreement, notably as regards visibility provided to UNESCO amongst specific target audiences.

### **Article 4 - Obligations of the Partner**

- 4.1 The Partner shall contribute USD [kindly indicate amount] to the Project, including 13% as programme support costs according to the Budget presented in the Annex of the present Agreement.
- 4.2 The Partner will contribute USD [kindly indicate amount] to UNESCO upon signature of this agreement, and USD [kindly indicate amount] at [kindly indicate duration] upon UNESCO's request to that effect [if several payments are to be made based on payment of schedule];.

The payments to UNESCO will be made in US dollars or in Euro in accordance with the



payment schedule in Article 4.2 and paid into the following account:

*[As per AM Item 3.7, paragraph 5.2 (a), all contributions to UNESCO should be made by a bank transfer onto the USD account of the Headquarters except for EUR contributions that should be made onto the EUR account of the Headquarters. Any other exception to the above mentioned is subject to a prior written authorization from BFM/TRS]*

*[delete the bank account as appropriate]*

**Payments in USD are to be made only by bank transfer to the following bank account:**

Account holder: UNESCO  
 Bank: JPMorgan Chase Bank  
 Address: 270 Park Avenue  
 New York, NY, 10017  
 USA

Account n°: 949-1-191558  
 SWIFT: CHASUS33 – ABA N° 0210-0002-1

**Payments in EUR are to be made only by bank transfer to the following bank account:**

Account holder: UNESCO  
 Bank: Société Générale, Paris, France  
 Account n° (IBAN): FR76 3000 3033 0100 0372 9190 997  
 SWIFT: SOGEFRPP

Reference to be quoted in any payment instruction: ["Sector/FO – Project title" and corresponding budget code or other UNESCO identification code]

### Article 5 – Duration

The present Agreement shall remain in full force until [kindly indicate date]. Three months before the date of expiration of this Agreement, the Parties will mutually decide on whether or not to extend the present Agreement.

### Article 6 – Notification

6.1 The addresses for service of notices under the present Agreement shall be:

For UNESCO:

For the Partner:

Name: .....

Name: .....

Title: .....

Title: .....

Tel: .....

Tel: .....

Email: .....

Email: .....

6.2 Each Party shall inform, by written notice to the other, of any modification of the above information.

### Article 7 – General Conditions

#### 7.1 Use of the Name, Acronym or Official Logo of UNESCO

Unless authorized in writing by UNESCO, in conformity with its rules and regulations concerning the use of the name and logo, the Partner shall not use the name, acronym or

official logo of UNESCO, or any abbreviation of the name of UNESCO, for advertising or any other purposes.

### **7.3 Status of UNESCO**

Supporting the objectives of UNESCO and of the United Nations Organization, the Partner will respect the status of UNESCO as an intergovernmental organization of the United Nations system with its own distinct Constitution. The Partner confirms that it is not directly involved in the production of goods or the delivery of services, which would be opposed to the objectives and principles or damageable to UNESCO's, the United Nations Organization or other institutions of the United Nations system's name and reputation.

### **7.3 Status of the Partner**

Nothing in this Agreement shall be construed as establishing a legal partnership (such as, by way of clarification, partnership liability), joint venture, agency, exclusive arrangement or other similar relationship. Neither the Partner nor anyone whom it may employ shall be considered as an agent of UNESCO or a member of the staff of UNESCO and, except as otherwise provided herein, shall not be entitled to any privileges, immunities, compensation or reimbursements, nor shall be authorized to commit UNESCO to any expenditure or other obligations.

### **7.4 Conformity with Laws**

The Partner agrees to respect the laws of the country it is operating in and guarantees that it will not permit any official of UNESCO to receive a direct or indirect profit from this Agreement. Furthermore, the Partner certifies and warrants that it has not, nor have its members, been convicted of any crimes and that there are currently no lawsuits or legal actions being taken against it. Should this happen, the Partner undertakes to notify UNESCO immediately.

### **7.5 Privileges and Immunities of UNESCO**

Nothing in or relating to the present Agreement shall be deemed a waiver of any of the privileges and immunities of UNESCO. The Partner shall hold harmless, defend and indemnify UNESCO against all lawsuits, claims, costs and liabilities resulting from any intellectual property disputes or other disputes occurring under the present Agreement and which arise out of acts or omissions of the Partner.

### **7.6 Assignment**

None of the Parties shall assign, transfer, pledge or make other disposition of the present Agreement or any part thereof or of any of their rights, claims or obligations under the present Agreement except with the prior written approval of the other Party. Any of the aforementioned actions taken without such written approval shall not be valid.

### **7.7 Settlements of Disputes**

All disputes arising out of or in connection with the present Agreement shall be settled by mutual understanding. However, if no amicable settlement can be arrived at, any dispute shall be arbitrated according to the rules defined by the United Nations Commission on International Trade Law (UNCITRAL).

### **7.8 Termination**

7.8.1 Should either Party fail to meet its obligations, the other Party may terminate the present Agreement upon 2 (two) months' written notice to the other Party. The same will apply with respect to incidents making the realization of the Project extremely hazardous for any reason that can be judged damaging to UNESCO's reputation. The Partner may withdraw from the Project and cease all financial contributions if the funds it has contributed have not been directly available to the Project.

7.8.2 Either Party may terminate this Agreement without cause by giving five months written notice to the other Party.

7.8.3 Upon the termination of the present Agreement, the Partner shall not use UNESCO's name, emblem or official logo, or any abbreviation of the name of UNESCO, for promoting the Project or any other purposes.

7.8.4 Upon the termination of the present Agreement, the Partner shall inform all relevant, past, actual or potential partners (including all persons or bodies that have been informed by the Partner of UNESCO's participation in the Project(s)), that UNESCO **(i)** has terminated its Agreement with the Partner, **(ii)** is no longer participating in the Project(s).

#### 7.9 Amendment

This Agreement, including this provision, may not be waived, modified or changed in any manner except by a written amendment signed by each of the parties hereto.

#### 7.10 Non-Exclusivity

It is understood that this Agreement does not confer the Partner any exclusivity regarding activities such as those covered by this Agreement, and the Partner accepts that UNESCO is currently collaborating on similar activities worldwide with other partners.

#### 7.11 Evaluation

Extrabudgetary projects are subject to self-evaluations and external evaluations. All projects require a self-evaluation at the completion of the project. A mid-term self-evaluation is recommended when the project's duration is more than three years. Projects greater than USD 500,000 require an external evaluation. Sector Assistant Director-Generals are responsible for the management of these evaluations in accordance with UNESCO evaluation procedures.

**Done in English in 2 original copies**

#### **For UNESCO:**

Name: .....

Title: .....

Date: .....

#### **For the Partner:**

Name: .....

Title: .....

Date: .....

#### **Annex**

**Project document and detailed budget breakdown  
(as per UNESCO's standard budget line structure)**

## 5.9 UNESCO's Cost Recovery Policy

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management (BFM), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 **Matters covered:** The purpose of this Item is to summarize the principles of the Cost Recovery Policy and budgetary aspects of extrabudgetary projects.
- 1.2 Related AM Items:
  - (a) [AM Item 5.1](#) "Overview of General Policies and Procedures for UNESCO's Extrabudgetary Activities";
  - (b) [AM Item 5.2](#) "Special Accounts: General";
  - (c) [AM Item 5.4](#) "Funds-in-Trust Cooperation: General";
  - (d) [AM Item 5.5](#) "Partnering with the UN System";
  - (e) [AM Item 5.6](#) "Multilateral Development Banks";
  - (f) [AM Item 5.7](#) "European Commission";
  - (g) [AM Item 5.8](#) "The Private Sector".

### 2. Definitions

- 2.1 **Types of cost.** According to the harmonized UN High Level Committee on Management (HLCM) common definition, costs are broken down into three categories:
  - (a) **Direct Costs:** Costs incurred by the Organization which can be traced in full to a specific project;
  - (b) **Variable indirect Costs:** Costs incurred by the Organization in support of projects, but which cannot be easily traced directly to a specific project;
  - (c) **Fixed indirect Costs:** Costs incurred by the Organization regardless of the scope, level, or funding source of activities, and which typically include the top management of an organization, its corporate costs and statutory bodies not related to service provision.
- 2.2 **Cost recovery principles.** In line with the UN General Assembly Triennial Comprehensive Policy Review (TCPR) principle of full cost recovery, the HLCM endorsed cost recovery principles specify that all costs (i.e. direct and variable indirect) incurred in the management and implementation of extrabudgetary projects should be charged to the projects themselves. These costs may be:
  - (a) Charged directly to the project; or
  - (b) Recovered by applying a Programme Support Cost (PSC) rate.
- 2.3 **Cost recovery mechanism.** UNESCO recovers part of the variable indirect costs by applying a PSC rate, which represents a percentage of the project's total direct costs. Details on the various PSC rates currently applied to recover variable indirect costs from projects are described in [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#). All other variable indirect costs that cannot be recovered through the PSC and all direct costs should be charged directly to the project. Funds recovered from charging the PSC rate are placed in a Special Account called Funds-in-Trust Overhead Account (FITOCA). The amounts are then distributed on a yearly basis, after taking into account FITOCA funded posts, and as approved by the Director-General, between the Corporate Services and the Administrative Units of Field

Offices that provide technical and administrative backstopping to extrabudgetary projects. For further information, please refer to the [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#).

### 3. Policies

- 3.1 UNESCO's Cost Recovery Policy is based on the principle that all resources required for the proper implementation of an extrabudgetary project should be budgeted for and charged to that project. So when Regular Programme resources are used for implementing an extrabudgetary project, the related costs should be reimbursed to the Regular Programme. The [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#) build on these principles to ensure sufficient resources are planned for projects through comprehensive budgets to enable the Organization achieve its expected results.

### 4. Roles, Authorities and Accountabilities

- 4.1 **Programme Sectors and Field Offices** are responsible for the preparation of extrabudgetary project proposals and corresponding budgets to be negotiated with donors.
- 4.2 **Bureau of Financial Management (BFM)** provides policy guidance, as well as assistance, advice, training and briefing on budgetary aspects to Sector and Field Office Programme Specialists and Administrative Officers. BFM also reviews project budget proposals prior to negotiations with donors and makes revisions to project budgets as requested by sectors and approved by donors. As part of the responsibility of managing the proper application of the Cost Recovery Policy, BFM monitors the Special Accounts and prepares reports on amounts recovered, the utilization of costs recovered and on any subsidization of extrabudgetary projects by the Regular Programme budget due to non-recovery of costs. Furthermore, as the custodian of the Cost Recovery Policy, BFM is the interface with the UN system for the harmonization of business practices. BFM also oversees the financial administration of the funds and prepares financial reports for the donors.
- 4.3 **Bureau of Strategic Planning (BSP)** provides provides assistance with the preparation of the project proposals and the negotiations with donors.

### 5. Procedures and Processes

- 5.1 Programme Sectors and Field Offices prepare project proposals for submission to potential donors of voluntary contributions through the Division of Cooperation with Extrabudgetary Funding Sources of the Bureau of Strategic Planning (BSP/CFS). Project proposals shall be supported with corresponding budget work plans, based on estimates of the funds and resources needed to implement the project activities in order to achieve its overall objectives. The budget shall reflect the entire cost (direct and variable indirect) of the project. Detailed information regarding the preparation of project budgets can be found in the [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#).
- 5.2 BFM reviews budget proposals for completeness, prior to negotiations with the donor. Proper budgeting is critical, as omission of elements required for the implementation of the activities and incomplete budget estimates could either adversely affect the Organization's ability to obtain the expected results or lead to the need to use Regular Programme resources in the project's implementation.
- 5.3 Certain Regular Programme resource costs charged to extrabudgetary projects may be reimbursed to the executing Sector/Division/Unit. Detailed information on the types of costs qualifying for reimbursement and on the reimbursement mechanism can be found in [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary](#)

[Projects.](#)

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## **5A Table of Delegated Authority and Accountability - UNESCO Extrabudgetary Activities**

Download [AM Appendix 5A Table of Delegated Authority and Accountability - UNESCO Extrabudgetary Activities](#) 



## 6.1 Reports

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning (BSP), which is responsible for this Item.

### 1. Overview

- 1.1 This Item is subject to revision.
- 1.2 Pending this revision Item 600 “Reports: general” and Item 605 “Reports of the DG on the Activities of the Organization” of the previous Administrative Manual, Volume I remain in force (see [AM Appendices 6.1A](#) and [6.1B](#))

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 6.1A Reports:general\*

- A. The reports covered by this Chapter are mainly those constituting sources of information on the work carried out for the advancement of UNESCO's programme including UNESCO's collaboration with the UN and the other specialized agencies and with development programmes. For general reports to specialized agencies and other organizations in the UN system see Item 410; for reports to inter-governmental organizations see Item 415; for reports of conferences and meetings see Item 1110; and for reports of staff members on completion of travel on mission see Item 2740.
- B. Provision in the Programme Execution Plans (PEPs) for the preparation of reports. The preparation of reports and contributions to reports is planned in the same way as other activities, i.e., plans, including budgetary provision where necessary, for carrying out the reporting activity are included in annual PEPs.
- C. Presentation of contributions by sectors/bureaux to reports (please refer to the [Style Manual](#) and [Correspondance Manual](#)). The responsible official ensures that:
1. the guide established for the preparation of each report is complied with;
  2. the texts are orderly, concise and clear;
  3. repetition is avoided of information contained in UNESCO documents or publications that are already available to the body or bodies for whom the report is being prepared;
  4. divisional contributions, and the contribution of the sector/bureau as a whole, are balanced as between the various projects or subjects being reported on, and are uniform in presentation.
- D. Final drafts. Officials responsible for the overall co-ordination of, and preparation of final drafts based on contributions by sectors/bureaux, and officials responsible for reports originated by sector/bureau ensure that:
1. the finished draft is complete, concise and balanced;
  2. all necessary references and cross-references are included correctly;
  3. the contents are in line with the Organization's policy as defined by the DG;
  4. the draft complies with any specific instructions concerning the preparation of the report that are laid down by the body to which it is being made.
- E. Reports on operational projects. All development projects are considered to be national projects and governmental responsibility extends to the preparation of reports as well as to other aspects of management. UNESCO personnel at headquarters and in the field may assist in the drafting of governmental reports; in addition they may be required to prepare reports for UNESCO and co-operating agencies, or drafts of reports to be submitted to governments for which UNESCO takes responsibility. (See Item 615, Item 620 and Item 625.)

- F. Quarterly reports to the DG on programme implementation are required of ADGs of sectors to point out briefly any difficulties or problems which have impeded expected action, and to inform him of any exceptional circumstances or events unforeseen. They should not contain information about a programme or project which follows normally its PEP or project document. Reports are to be concise, drafted in telegraphic style, and ought not exceed three or four pages. They are to be addressed to ADM/ODG and copied to the DDG, ADG/ADM, Director BB and to the Inspector-General
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\* Item 600 "Reports: general" of the previous Administrative Manual

## 6.1B Reports of the DG on the Activities of the Organization\*

- A. The DG's reports on the activities of the Organization, prepared and sent to Member States and the Executive Board as required by Article VI.3(b) of the Constitution each cover one biennium. In addition the DG:
1. submits to the Executive Board, at the second session of the second year of each biennium, and to the General Conference, a statement of major impacts, achievements, difficulties and shortfalls for each continuing programme activity; that statement covers the first eighteen months of the biennium then current;
  2. reports orally, at the opening of each session of the Executive Board, on important developments since its last session;
  3. submits an oral report at the opening of each session of the General Conference.
- B. Preparation of reports.
1. Biennial reports on the activities of the Organization (C/3 documents). The DG submits to the Executive Board, at the second session of the second year of each biennium, his proposals concerning the titles of the main chapters and other parts of the report that he drafts at the end of the year. In the light of these proposals and the decisions of the Board, the Bureau of Studies and Programming (BEP) issues instructions for the drafting of the report, lays down the timetable and collates and finalizes the text.
  2. Statements of major impacts, achievements, difficulties and shortfalls for each continuing programme activity (document EX/11). BEP co-ordinates the preparation of these statements and is responsible for drafting the final versions.
  3. Oral Statements. BEP co-ordinates the preparation by the Sectors/Bureaux of the items to be included in the oral statements of the DG and edits the text of these.
- C. Timetable.
1. The biennial report is prepared as soon as possible after the close of the biennium that it covers. A detailed timetable is provided in every case by BEP.
  2. The statement of major impacts, achievements, difficulties and shortfalls for each continuing programme activity (EX/11) is prepared according to a timetable drawn up on each occasion by BEP. Its preparation is begun early in the second half of the second year of the biennium.
  3. Oral statements. As a rule, contributions should reach BEP four weeks before the opening date of the session of the Executive Board or of the General Conference; BEP establishes a precise date in each case.
- D. Form and content of biennial reports.
1. Each report:

- a. opens with an introduction by the DG concerning the execution of the programme as a whole. The introduction pays particular attention to the implementation of the general policy resolutions and major decisions of the General Conference;
  - b. subsequently gives an account, in its various chapters, of the execution of the activities foreseen in the relevant Approved Programme and Budget, whose structure, as a rule, it follows. The analyses also deal with co-operation for development and external relations, and programme management and support. Most of the factual data to be included in the report are set out in the form of tables and graphs;
  - c. also contains the results of any evaluation studies that may have been carried out on any specific issues.
2. In its narrative part, the report constitutes an updating of the statement of major impacts, achievements, difficulties and shortfalls for each continuing programme activity (EX/11).
- E. Contributions by Sectors and Bureaux to the reports.
1. Presentation. General rules concerning presentation are set out in Item 600; contributions must be provided in quadruplicate.
  2. Content.
    - a. Chapters for the biennial report contain an account of the execution of the various programme activities in the order in which those activities are set out in the Approved Programme and Budget. Specific provisions will, however, be made if there is a different structure to the Draft Programme and Budget to be submitted to the same session of the General Conference as the biennial report. While the statements must be as concise as possible, topics selected by the Executive card for study in depth by its Special Committee are dealt with at greater length. Any significant change in the nature of an activity must be indicated and explained.
    - b. Contributions to the statement of major impacts, achievements, difficulties and shortfalls for each continuing programme activity (EX/11) deal with programme activities in the order of the Draft Programme and Budget for the following biennium. They should make it possible to compare actual achievements with those that were intended at the beginning of the biennium, as foreseen in the corresponding C/5 document. They should also, whenever appropriate, indicate ways of overcoming in future any difficulties that have been encountered.
- F. Clearance, production and distribution of reports: see Item 810 and Item 815.
- G. Examination by the Executive Board and the General Conference.
1. The report on activities is communicated to the Executive Board at the second session of the first year of the biennium, so that it can be examined at the same time as the preliminary proposals concerning the future C/4 and C/5 documents. If

it considers it necessary, the Board drafts observations for the benefit of the General Conference.

2. The report on activities is officially submitted to the General Conference by the Chairman of the Executive Board together with the Board's observations. The General Conference takes such action on the report as it considers appropriate.
3. The statement of major impacts, achievements, difficulties and shortfalls for each continuing programme activity (EX/11) is submitted to the Executive Board at the second session of the second year of the biennium. Together with any observations formulated by the Board, it is submitted to the General Conference in order to assist it in deciding on the future programme

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\* Item 605 "Reports of the DG on the Activities of the Organization" of the previous Administrative Manual

## 6.2 Reports to the United Nations and its Organs, and to United Nations Programmes and Specialized Agencies

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Relations with Member States and International Organizations, International Organizations Section (ERI/MSO/IGO), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 This Item covers the regular reports sent by UNESCO throughout the year to the United Nations and its organs, namely the General Assembly, the Economic and Social Council (ECOSOC), the Specialized Agencies and the Funds and Programmes of the United Nations, with the exception of reports on operational projects, which are covered by [AM Item 6.3](#).

### 2. Definitions

#### 2.1 Types of reports

Reports can be of three kinds:

- (a) **Ongoing and current reports.** These types of reports generally constitute UNESCO's regular contributions throughout the year to the preparation of the reports by the Secretary-General of the United Nations as part of the implementation of a resolution adopted by the General Assembly or of a decision of ECOSOC. The Executive Board of UNESCO is informed once per year, at its spring session, of recent decisions and activities of organizations in the United Nations system of relevance to the work of UNESCO, through the Report by the Director-General on the execution of the programme adopted by the General Conference (EX/4 document), which is prepared by the International Organizations Section (ERI/MSO/IGO) and gives an account of the resolutions and decisions taken within the United Nations system as a whole. In addition, UNESCO reports regularly throughout the year to the CEB, ECOSOC and the subsidiary organs.
- (b) **Mandatory periodic reports.** These are reports that the Sectors/Bureaux prepare and submit on a six-monthly or yearly basis, either to United Nations organs, programmes and other coordinating mechanisms, on the implementation of a joint programme or a decision or resolution of the governing bodies, or to the specialized agencies pursuant to a cooperation agreement between UNESCO and another specialized agency, under the terms of which the two organizations are bound to consult each other.
- (c) **Exceptional reports.** These are either occasional reports requested by the United Nations on economic, social and cultural issues of an interdisciplinary nature or contributions to the updating of a document for a world report or yearbook, such as the [United Nations Juridical Yearbook](#) or the [United Nations Yearbook](#).

#### 2.2 Frequency

The frequency depends on the type of report required:

- (a) every six months or every year for mandatory reports;
- (b) throughout the year, for ongoing and current reports;
- (c) as and when necessary, for reports produced on an ad hoc basis.



### 3. Policies

- 3.1 The general principles applicable to relations between UNESCO and international organizations are contained in [AM Item 4.2](#). The specific principles applicable to relations between UNESCO and the United Nations, the specialized agencies and other organizations of the United Nations system are set out in [AM Item 4.3](#).

### 4. Roles, Authorities and Accountabilities

- 4.1 The International Organizations Section (ERI/MSO/IGO) is responsible for coordinating, formatting and submitting the reports that UNESCO is required to send to these organizations and also for the exchange of information and documentation between the Secretariat and organizations of the United Nations system.
- 4.2 The procedure for submitting reports to the United Nations and its organs is set out in a memorandum from ADG/ODG (ADG/ODG/Memo 26) dated 17 March 2006 entitled "Submission of UNESCO's contributions to United Nations documents".

### 5. Procedures and Processes

- 5.1 All requests for contributions or reports from the United Nations and its organs and from specialized agencies are coordinated by ERI/MSO/IGO, which forwards them to the Sectors/Bureaux concerned. The latter are responsible either for providing the substantive input and compiling the requested contribution or for drafting the entire substantive report. ERI/MSO/IGO is responsible for the compilation or finalization of the report or contribution on the basis of input from the various Sectors. It also ensures that:
- (a) these reports or contributions are complete, concise and balanced;
  - (b) the content is consistent with the Organization's general policy;
  - (c) all specific instructions as to the drafting of the report issued by the body to which it is to be sent are duly followed (see [AM Item 6.1](#)).
- 5.2 Contributions or reports by UNESCO are submitted for approval to the Sector for External Relations and Public Information (ERI), the Bureau of Strategic Planning (BSP) and the Executive Office of the Director-General (ODG) before dispatch to the organization concerned. Documents intended for the United Nations or one of its organs are sent to the UNESCO Liaison Office in New York for onward transmission to the United Nations Secretariat.
- 5.3 In regard to technical progress reports on a joint project established under an interagency agreement (mandatory periodic reports), the Sector concerned is responsible for the preparation and submission of that report to the organization with which it is cooperating, without requiring ERI approval.

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 6.3 Narrative Reporting to Donors and Governments on Operational Activities

### Primary Author

For any information or suggestions, please contact the Bureau of Strategic Planning, Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS), which is responsible for this Item (Original: English).

### 1. Overview

1.1 This Item provides policies and related procedures governing narrative reporting to donors and governments on operational activities.

*Note:* Procedures have been described within the policy statements and are not repeated in [Paragraph 5](#).

1.2 The policies and procedures relating to restriction and derestriction of reports set out in this Item apply solely to narrative reports to Donors and Governments on operational activities and are outside the scope of [AM Item 9.2](#) which defines the general policies and procedures on handling of sensitive information and documents.

### 2. Definitions

Not applicable

### 3. Policies

#### 3.1 Narrative reporting to UNESCO donors for extrabudgetary projects

(a) Main categories of reports and procedure for submission

- (i) All projects require at least an annual narrative Progress Report to be prepared by the Project Officer (PO); a higher frequency may be specified in the project agreement. Overall guidelines for such reports are provided by BSP/CFS, but may be adapted to suit the particular needs of a given funding source. Please find a checklist for the main components to be reflected in narrative reports in [AM Appendix 6.3A](#). The [Extrabudgetary Help Desk](#) provides templates for narrative reports to funds-in-trust donors that require specific formats. Narrative Progress Reports should describe the results, i.e. the main activities, outcomes/outputs and achievements of the period under review, and compare them with the activities and time frame foreseen in the original (or revised) project document and work plan, using the performance indicators and benchmarks identified in this context. To the extent that problems are encountered during project implementation, corrective action undertaken or planned should be included in the narrative report.
- (ii) If the report gives rise to particular recommendations by the PO, for instance with regards to a revision of the project document, time frame or budget, this should be stated in a separate cover note so that the decision of the funding source may be solicited by BSP/CFS. In this context, justification should be provided by the PO for the proposed modifications, together with information on the impact on the original project design and budget that these modifications would have.
- (iii) Narrative Progress Reports are required irrespective of possible review meetings with the donor in question, and should be prepared by the PO without any specific request, in accordance with the schedule outlined in the

project agreement, and the calendar of narrative reporting established at the beginning of each year by BSP/CFS to facilitate monitoring. *They are submitted to BSP/CFS, with the visa of the relevant Programme Sector ADG, for onwards submission to the funding source.*

- (iv) Prior to formal review meetings with the donors, BSP/CFS requests the project officers to prepare a brief **implementation status report** on each ongoing project financed by the funding source in question. These reports should provide a brief update on project developments since the most recent annual Progress Report, and highlight such issues, with appropriate recommendations, that the PO wishes the review meeting to address and take decisions on.
  - (v) A **Final Report** is required for all extrabudgetary projects, and should describe the main results of the project/programme, as well as its most important findings. The report should not exceed 15 pages plus annexes, and include an executive summary of one to two pages. It should not provide a historical narrative of the project, but concentrate on the main achievements, any difficulties encountered, lessons to be learned, and conclusions and recommendations for the future. Should the Final Report lead to recommendations about a possible further phase of the project, a separate project proposal, possibly in outline form, needs to be prepared to this effect by the PO, so that it may be brought to the attention of the funding source outside the context of the Final Report on the terminated project.
  - (vi) The Final Report is normally prepared in English or French as soon as possible, and no later than three months after the project is operationally terminated, by the responsible PO, who takes full responsibility for the text, even if it is based on a draft from the Chief Technical Adviser or local project manager. Following review and approval by the Director of the Programme Division at HQ or the Head of the Field Office or Institute, the draft Final Report must be sent to the ADG of the implementing Programme Sector, which exercises control of the content and quality of the report, including its compatibility with the appropriate guidelines. Based on this assessment, the Project Officer may be requested to undertake modifications in the presentation. When the text is finalized, and the visa of the relevant Programme Sector ADG is provided, **the Final Report is submitted to BSP/CFS for transmission to the funding source**; BSP/CFS also ensures internal distribution within UNESCO. This allows lessons learned from the project possibly to be of benefit to similar activities in the future. Final Reports on country-based projects are also submitted to the beneficiary government, normally via its Permanent Delegation to UNESCO. Final Reports on regional, interregional and global projects are submitted to the concerned governments and institutions to the extent that these have been the direct beneficiaries of the project. **Reports should be prepared using MS Word (not pdf.) and sent by email, CD ROM and/or DVD to BSP/CFS.**
- (b) Restriction and derestriction
- (i) All reports submitted to donors are considered restricted documents in the first instance. They are not to be communicated to other governments, to the public, or to unauthorized persons. Their use must be restricted to the donors departments or international organizations directly concerned with the project.
  - (ii) Prior approval from the donor should be sought before sending the reports to third parties.
- (c) Costs
- The **costs** for the preparation of the regular Progress Reports and Final Reports, including reproduction and distribution, must be borne by the project budget according to UNESCO's cost recovery policy, and thus should be included in the

budget at the design and project preparation stage.

(d) Storage and retrieval

- (i) BSP/CFS is responsible, in cooperation with ADM/DIT/ISS/ARC for measures to store reports which have been submitted to donors so that their retrieval may be ensured for the purposes of current study and planning exercises, as well as for longer term archival reference and use.

**3.2 Other formal UNESCO reports (not linked to extrabudgetary projects)**

(a) Reports to governments

- (i) All national development projects assisted by UNESCO are considered to be undertakings for which the government has overall management responsibility (see [AM Item 6.1](#)). Within this context, the government may request UNESCO to submit to it reports on operational activities.
- (ii) Field project reports may therefore be submitted, on behalf of the Director-General, to the governments of Member States in which missions have been undertaken. These reports are usually based on drafts prepared by staff members or consultants, and deal in the main with the presentation of technical findings and results which can contribute to the effectiveness of the project in the course of its implementation, or conclusions reached when assistance is ending.
- (iii) The need for reports, whether from the government, UNESCO or subcontractors is, as far as possible, considered during the planning stages of the project. All reports required (including the subjects to be covered, their timing, language and distribution) should be specified in project documents or contracts, and the costs thereby incurred should be covered by project budgets. These provisions are reflected in the terms of reference and briefing of missions, consultants or contractors.

(b) Main categories of reports

- (i) Formal reports submitted to governments fall into two main categories:
- a. Final Reports, which constitute an official statement by UNESCO at or near the close of field operations. The report should include a summary of the main elements in the project's background and implementation. The most important feature of the report should lie in a summary of the project's findings, conclusions, and recommendations for future action; it should not contain a full historical account. A Final Report is intended as a policy statement, restricted as far as possible to major considerations for review at the highest appropriate governmental level.
- b. Technical Reports, which present the findings, conclusions and recommendations arising from a particular aspect of the project's work, either at its conclusion, as a supplement to the Technical Report, or at a particular stage of implementation. Technical Reports may present the findings of individuals who have been members of a project team, of short term missions, of consultants or Headquarters staff members who have visited the project site.
- (ii) Formal reports are issued in the name of UNESCO and commit the Organization to the underlying policies. The text of these reports is produced according to the highest editorial and production standards compatible with speed and economy, and has printed covers of a standard format, for ease of recognition.
- (iii) Reports of individual staff members or consultants may also be submitted to governments, and treated as either Final or Technical Reports. In general, however, such reports are the subject of informal submission, as described in [Paragraph \(c\)](#) below. The author's name may be shown in appropriate cases, but this cannot be taken to absolve the Organization from responsibility for the content in the case of formal submission.

(c) Informal submission

- (i) Situations may arise in which informal submission is permissible, especially if the government so requests, e.g.:
  - a. When the speed of submission required is such that only the most important steps of control and verification can be conducted in the time available. In this case the report is issued in a provisional version, with the indication that a definitive version will be submitted later;
  - b. When the report contains viewpoints worth drawing to the attention of the government, but not necessarily representative of the official position of the Organization. The editorial standards may also be inferior to those required for formal submission, but do not justify the time or money that might be required in improving the standard. Such may be the case with Assignment Reports of consultants or staff members. A disclaimer clause may be included, if appropriate;
  - c. When the report is subject to approval at UNESCO Headquarters (concerned Programme Sectors), but for the sake of expediency is given prior distribution in the field. (See also [Paragraph \(i\)](#) below on decentralization.) Such reports normally constitute provisional versions (as in [Paragraph \(i\) a.](#) above) but include a statement that they are subject to Headquarters' approval.
- (d) Restriction and derestriction
  - (i) All reports submitted to governments are considered restricted documents in the first instance. They are not to be communicated to other governments, to the public, or to unauthorized persons. Their use must be restricted to the government departments or international organizations directly concerned with the project.
  - (ii) At the time the report is submitted it must be decided whether or not derestriction will be sought, in order to make the report available to anyone requesting it, or to persons whom the authors or recipients of the report consider may find it useful in their work. If derestriction is not requested then or subsequently of the government, the report must be considered to remain a restricted document.
  - (iii) The government may be requested to give explicit, written authority for derestriction, and the report remains a restricted document until this authority is received. Alternatively, it may be assumed implicitly, that derestriction is authorized if the government does not raise objections within a reasonable period. The intention of making the report more widely available is stated in the letter of submission, and if no reaction is received within a tacitly agreed period (which may be taken as six months), derestriction is assumed.
  - (iv) Final Reports should, in general, not be considered for de-restriction unless they contain historical or technical information not easily obtainable in other documents.
  - (v) Technical Reports may, for the most part, be considered for distribution to wider professional circles as well as to their initial recipients, and derestriction should be sought, except in cases where the report contains information of a sensitive political or strategic nature.
  - (vi) Reports for informal submission should carry the restrictive labels indicated in [Paragraph \(e\)](#) below, and the raising of restrictions on distribution should not be sought.
  - (vii) Special measures are required for reports covering several Member States, under regional or inter country programmes. As it is rarely practicable to seek authorization for derestriction from several countries, an initial decision must be made whether to treat the report as unrestricted from the outset, or to mark it as restricted without the possibility of subsequent derestriction.
  - (viii) If a report contains passages concerning several different countries which are not derived from officially approved sources, consideration may have to be given to submitting the passages to the governments concerned for clearance before incorporating them into an overall report before production

and distribution.

(e) Restrictive labels and disclaimer clauses

(i) Restrictive labels: To be shown clearly on the cover.

- a. All reports subject to formal submission to governments are marked "Restricted". When wider distribution has been authorized or assumed, "Derestricted" is stamped across this word, together with the effective date.
- b. All "Provisional Versions" are so marked, with the additional label: "Not for distribution".
- c. All Assignment Reports are marked "For internal use only: not for general distribution".
- d. The label "Draft" implies that the **report has not yet been** approved for official distribution, and that it may be revised or changed before such a step can be taken.
- e. Labels such as "Confidential", "Secret", etc., should **not** be used.
- f. The label "Distribution: limited", although used on some UNESCO documents, should not be used for Field Mission Reports, whatever their status.

(ii) Disclaimer clauses. The wording of disclaimer clauses may be adapted to suit the circumstances. In all cases it is assumed that an author's personal name is shown.

- a. When the views are of potential interest, but not necessarily those of UNESCO: "The views expressed are those of the author and not necessarily of UNESCO".
- b. If the views expressed risk giving the impression that they are those of the government for which the report is prepared, add to the above: "... or the Government of ...".
- c. If the language, spelling, terminology or typing of the report is judged to be substandard, even though the content is acceptable, and it is impracticable to edit or retype the text, the following sentence should be added: "This report is reproduced from the author's own text". Such reports are usually submitted only to cooperating organizations for use in consultation with governments, rather than to governments, as such.
- d. If the report has been reproduced for limited distribution (with suitable authorization) in the field, but is subject to Headquarters approval before reproduction in definitive form, the following sentence should be shown: "The contents of this report are subject to approval at UNESCO Headquarters (concerned Programme Sectors) or other designated Field Office, e.g. Regional Office before they can be considered to express the official viewpoint of the Organization".

(f) Production and Distribution

- (i) Number of copies. Reports are printed in a quantity estimated to cover the immediate need, and demands likely to arise in the first two years after publication.
- (ii) Under cover of a letter of transmission (see [Paragraph \(g\)](#) below), copies of the report are distributed in appropriate numbers to one or more governmental agencies in the country concerned, to interested UNESCO services and to agencies which may have contributed to the funding of the project.
- (iii) Besides the official recipients, newly issued reports are distributed only to a limited list of libraries and documentation centres (to be established by concerned Programme Sectors in consultation with ERI/DPI) which are aware of the prevailing rules for restriction and derestriction, and can be informed of changes in the content or status of the reports they have received. The Sector concerned with the subject matter of the report is also



supplied with an initial stock adequate for its needs, but must fully observe the rules for distribution, restriction and derestriction.

(g) Letters of submission

- (i) Letters of submission are prepared by the Programme Sector concerned. Normally channels of submission to the government follow [UNESCO's Official Correspondence Manual](#).
- (ii) Content. Letters of submission contain certain essential elements, insofar as they may be applicable:
  - a. Important considerations not covered in the report (e.g. specific proposals for future assistance, or confidential observations);
  - b. Highlights of recommendations for future action;
  - c. Suggestions concerning distribution of the report;
  - d. Request for removal of restrictions on distribution.

(h) Storage and retrieval

- (i) The concerned Programme Sectors are responsible, in cooperation with ADM/DIT/ISS/ARC, for measures to store reports which have been submitted to governments so that their retrieval may be ensured for the purposes of current study and planning exercises, as well as for longer term archival reference and use.
- (ii) The measures prescribed in this paragraph apply only to reports (whether the subject of formal or informal methods of submission) which are reproduced in at least 10 copies. Only these reports are given serial numbers and included in the official Field Mission Reports series. Reports reproduced in lesser quantities are treated, for the purposes of storage and retrieval, as annexes to letters and retained only in correspondence files.
- (iii) After two years, stocks held by the concerned Programme Sectors are reduced so that only one to five file copies are retained. The report is, however indexed by ADM/DIT/ISS/ARC in conformity with the standards applied to all UNESCO produced documents.
- (iv) All reports issued by UNESCO are copyrighted, and there are formal procedures to be observed if the whole or any part of a report is to be reproduced by any other party. Moreover, UNESCO staff members must observe [Staff Rule 101.9](#) which states that "All rights, including title, copyright and patent rights, in any work produced by a staff member as part of his/her official duties, shall be vested in the Organization".

(i) Decentralization

- (i) The processing of reports, in common with other field activities, will be decentralized from Headquarters to the maximum extent possible. As far as reports for submission to governments are concerned, the measures for decentralization may range from authorization in specific cases to submit draft or provisional versions directly to government agencies, to full scale delegation from Headquarters of all tasks concerning the processing, production and submission of reports in a region.
- (ii) Submission of draft versions in the Field. As a general principle, reports not approved at Headquarters should not be submitted *in extenso* to government agencies without authorization. Field staff are, nevertheless, encouraged to discuss their drafts, or parts of them, with national staff, with particular reference to the recommendations for future action that the report may make. If it is important that the main lines of the report should be made known to the government as soon as possible, the author may, at his/her own discretion, give copies to a national agency, provided the cover shows the appropriate restrictive labels and disclaimer clauses given in Paragraph (e) above. It is preferable, however, that he/she should obtain authorization from Headquarters, or consult senior UNESCO personnel on the spot. An accurate record should be kept of the number of copies produced, to whom they have been distributed, and where the remaining stock is retained. The



report should be sent to UNESCO Headquarters as soon as possible, with a covering letter explaining the action taken. Copies of both the report and letter should be supplied to the Director of the UNESCO established office and to the United Nations Development Programme (UNDP) Resident Representative.

- (iii) Preparation and submission of provisional versions in the field. Where the facilities exist, both for an adequate checking of the content of reports, and for their reproduction, senior experts, Chief Technical Advisers or Coordinators may obtain authorization from Headquarters to produce and submit provisional versions of reports, subject to the general rules concerning restrictive labels, disclaimer clauses, initial distribution and the maintenance of stock records described in the preceding paragraph, concerning the submission of draft versions.
- (iv) Field Offices producing reports supply Headquarters with an agreed number of copies for its use, which include those needed by ADM/DIT/ISS/ARC for computer indexing in the official Field Mission Reports series.

#### **4. Roles, Authorities and Accountabilities**

- 4.1 [AM Appendix 5A](#) Table on Delegation of Authority and Accountability (ToAA) “UNESCO’s Extrabudgetary Activities” reflects the key provisions on the Director-General’s Action Plan for improved management of UNESCO’s extrabudgetary activities. The ToAA has four main sections, each listing the overall guiding steps to be followed for the programming, mobilization of resources, implementation and monitoring of a project.
- 4.2 See AM Appendix 5A, paragraph 3.4 on narrative reporting in particular.

#### **5. Procedures and Processes**

Not applicable

#### **6. Guidelines**

- 6.1 [UNESCO’s Extrabudgetary Activities: A practical guide](#).
- 6.2 [Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects](#).

#### **7. Forms**

Not applicable

#### **8. Additional Help**

- 8.1 Consult the [Extrabudgetary Help Desk](#).

## 6.3A Template for progress report

Download [6.3A Template for progress report](#) 

### Template for progress report

**Comments and visa by the Director of the Division or the Head/Director of the Field Office or Category 1 Institute:**

**Project Title**

**Target Country or Region**

**UNESCO Budget code and donor Reference if appropriate**

**Funding source**

**Total Budget approved**

**Reporting Period**

**Executing Agency**

**Implementing partners**

**Project starting date**

**Project completion date**

**Responsible Sector**

**Name of Person completing Report**

-----

**This progress report presents the main findings of a self-evaluation exercise conducted by the responsible UNESCO project officer(s) and covers the following:**

- Ø **Summary and Background**
- Ø **Description of project implementation** for the period under review
- Ø **Progress towards results**
- Ø **Sustainability**
- Ø **Workplan**
- Ø **Visibility**
- Ø **Challenges and lessons learnt** and modifications to the project that need the donor's attention

**I. Summary and Background (1 page)**

**II. Description of project implementation for the period under review**

- *Activities undertaken*
- *Outputs/deliverables generated (quality, quantity, target groups, etc.)*
- *Any problems encountered in project delivery and corrective actions taken*

**III. Progress towards results**

- *Short narrative on the main results attained including from the perspective of the direct beneficiaries and specifying how these achievements contributed to the C/5 higher-level (e.g. MLA) expected results. The narrative should include an account of the (partial) attainment of the project's expected results (or lack thereof) as well as any other (in)direct (unexpected) results of the project.*
- *Short narrative on the main factors influencing the attainment of project results and (the likelihood) of the (full) attainment of the overall goal.*
- *Summary table with key performance indicators of (expected) results and associated baselines and qualitative and/or quantitative targets (building on the narratives under the previous two points).*

**Summary Table**

Expected Results	Performance Indicators (PI) and associated Target (T)/baselines (b)		Achievement (s)	Outputs/deliverables contributing to expected results
	Programmed	Attained		
Overall goal of the project		Overall assessment :		
Title of Expected Result N° 1	PI: T/b:			Output/deliverable 1:
	PI: T/b:			Output/deliverable 2:
Title of Expected Result N° 2	PI: T/b:			Output/deliverable 1:
	PI: T/b:			Output/deliverable 2:

Please note that the expected results should match those described in the project document or (in case of changes) any reported changes in follow-reports.

Projects are likely to generate other (in)direct effects apart from the (possible/partial) attainment of expected results. These should be described in the narrative (first and second bullet points). If any particular indicators have been defined with respect to these effects (with corresponding data collection), then they can be presented in table form as well.

#### **IV. Sustainability**

Where appropriate, describe the steps undertaken to ensure the following:

- Sustainability of activities, outputs/deliverables and results, including with reference where applicable to how capacity has been built under the project. Also describe any planned follow-up measures to ensure sustainability. In this section, it may also be useful to mention any additional funding or partnerships leveraged as a result of this project.
- Describe how the ownership (of activities, outputs/deliverables, results) by stakeholders has been promoted.
- Describe how tools, processes, outputs/deliverables (etc.) have been adopted, adapted, replicated and/or scaled up.

#### **V. Workplan**

The progress report should compare the present status with the original plan, and provide detailed forecasts of project activities for the next 12 months (or the next 6 months for the semi-annual report). The report should include general forecasts of the entire project's workplan, possibly until the end of the project.

#### **VI. Visibility**

- Which actions were undertaken during the project period in order to disseminate information or communicate on project activities and outputs/deliverables and results? If appropriate, mention any systems established under the project to promote south-south cooperation.
- Which other (in)direct effects, if any, apart from the (possible/partial) expected results has led to raising the visibility of the project
- Within the context of the above describe any activities specifically aimed at giving visibility to the cooperation between UNESCO and the Donor(s) under this project (e.g. media coverage, use of the logo on the publications, and other displays of the donor's support, participation of the donor in project events, joint press conference, exposure on UNESCO's or other web sites)

#### **VII. Challenges, lessons learnt and modifications to the project that need the donor's attention (and approval)**

What are the key challenges/lessons learnt regarding the following:

- Attainment of the overall goal
- Attainment of expected results
- Ownership of key stakeholders
- Delivery of project outputs/deliverables
- Project management and implementation

*What modifications to the approved project document and/or budget and/or workplan have to be presented to the donor and approved, as per provisions specified in the funding agreement? In case of modifications to the budget please indicate clearly in a comparative table the previously approved budget and the new proposed one.*

## **VIII. Annexes**

- i. Logframe matrix (where it exists)**
- ii. List of publications, evaluation reports and other outputs/deliverables, when applicable**
- iii. List of national and international staff; fellowships awarded**
- iv. List of major equipment provided under the project and status after termination contract period**

## 6.3B Template for Final Narrative Report

Download [6.3B Template Final Narrative Report](#) 

### Template Final Narrative Report

Comments and visa by the Director of the Division or the Head/Director of the Field Office or Category I Institute:

Project Title

Target Country or Region

UNESCO Budget code and donor Reference if appropriate

Funding source

Total Budget approved

Reporting Period

Executing Agency

Implementing partners Project starting date

Project completion date

Responsible Sector

Name of Person completing Report

This final narrative report presents the main findings of a self-evaluation exercise conducted by the responsible UNESCO project officer(s) and covers the following:

- Ø Summary and Background
- Ø Description of project implementation
- Ø Progress towards results
- Ø Sustainability and Exit/transition strategy
- Ø Visibility
- Ø Challenges and lessons learnt

### I. Summary and Background (1 page)

### II. Description of project implementation

- *Activities undertaken*
- *Outputs generated (quality, quantity, target groups, etc.)*
- *Any problems encountered in project delivery and corrective actions taken*

### III. Progress towards results

- *Short narrative on the main results attained including from the perspective of the direct beneficiaries and specifying how these achievements contributed to the C/5 higher-level (e.g. MLA) expected results. The narrative should include an account of the (partial) attainment of the project's expected results (or lack thereof) as well as any other (in)direct (unexpected) results of the project.*
- *Short narrative on the main factors influencing the attainment of project results and (the likelihood) of the (full) attainment of the overall goal.*
- *Summary table with key performance indicators of (expected) results and associated baselines and qualitative and/or quantitative targets (building on the narratives under the previous two points).*

### Summary Table

Expected Results	Performance Indicators (PI) and associated Target (T)/baselines (b)		Achievement (s)	Outputs contributing to expected results
	Programmed	Attained		
Overall goal of the project	Overall assessment :			
Title of Expected Result N° 1	PI: T/b:			Output 1:
	PI: T/b:			Output 2:
Title of Expected	PI: T/b:			Output 1:



<b>Result N°</b> <b>2</b>	<b>PI:</b> <b>T/b:</b>			<b>Output 2:</b>
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*Please note that the expected results should match those described in the project document or (in case of changes) any reported changes in follow-reports.*

*Projects are likely to generate other (in)direct effects apart from the (possible/partial) attainment of expected results. These should be described in the narrative (first and second bullet points). If any particular indicators have been defined with respect to these effects (with corresponding data collection), then they can be presented in table form as well.*

#### **IV. Sustainability and Exit/ transition strategy**

*This section looks at if and how the benefits of the project will continue after the donor funding has ceased.*

*Where appropriate, describe the steps undertaken to ensure the following:*

- *Sustainability of activities, outputs and results, including with reference where applicable to how capacity has been built under the project. Also describe any planned follow-up measures to ensure sustainability. In this section, it may also be useful to mention any additional funding or partnerships leveraged as a result of this project.*
- *Describe how the ownership (of activities, outputs, results) by stakeholders has been promoted.*
- *Describe how tools, processes, outputs (etc.) have been adopted, adapted, replicated and/or scaled up.*

#### **V. Visibility**

- *Which actions were undertaken during the project period in order to disseminate information or communicate on project activities and outputs and results. If appropriate, mention any systems established under the project to promote south-south cooperation.*
- *Which other (in)direct effects, if any, apart from the (possible/partial) expected results has led to raising the visibility of the project*
- *Within the context of the above describe any activities specifically aimed at giving visibility to the cooperation between UNESCO and the Donor(s) under this project (e.g. media coverage, use of the logo on the publications, and other displays of the donor's support, participation of the donor in project events, joint press conference, exposure on UNESCO's or other web sites)*

#### **VI. Challenges and lessons learnt**

*What are the key challenges/lessons learnt regarding the following:*

- *Attainment of the overall goal*
- *Attainment of expected results*
- *Ownership of key stakeholders*
- *Delivery of project outputs*
- *Project management and implementation*

**VII. Annexes**

- i. Self-evaluation approach (max. 1 page)**
  - *Describe the system for monitoring the project and if relevant how specific information on indicators of interest were collected*
  - *Mention the main sources of information for the self- evaluation*
  - *Refer to any challenges faced in preparing the self- evaluation (e.g. lack of data)*
- ii. Logframe matrix (where it exists)**
- iii. List of publications, evaluation reports and other outputs, when applicable**
- iv. List of national and international staff; fellowships awarded**
- v. List of major equipment provided under the project and status after termination contract period**
- vi. List of progress reports prepared during the contract period**

## 7.1 Introduction to Chapter 7

### Primary Author

For any information or suggestions, please contact Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 In line with the **new conceptual framework for contracts**, [AM Chapter 7](#) covers the principal types of contractual instruments with for-profit and not-for-profit entities, namely:
  - (a) **Services, Goods and Works Contracts** concluded with institutions or legal entities, which can be **for-profit or not for-profit organizations** (see [AM Item 7.2](#) “Contracts for Services, Goods and Works”);
  - (b) **Financing Activities Contracts** concluded with **not-for-profit organizations** (see [AM Item 7.3](#) “Financing Activities Contracts”);
  - (c) **Implementation Partner Agreements** concluded with **not-for-profit organizations** (see [AM Item 7.5](#) “Implementation Partners”);
  - (d) **Allocation contracts** determined by Intergovernmental bodies and/or Committees established by intergovernmental bodies to approve the allocation of financial resources from a Fund established by a UNESCO governing body or under an International Convention, and concluded **with for-profit or not-for-profit organizations** (see [AM Item 7.6](#) “Intergovernmental Body Allocation Contracts”).
- 1.2 Contracts concluded with individuals (e.g. individual consultants), are not dealt with in this Item, such contracts are covered under [HR Manual Chapter 13](#) “Contractual Arrangements”.
- 1.3 The Terms of Reference and functioning of the Contracts Committee, established in accordance with [Financial Regulations 10.1 and 10.5](#) “to ensure effective financial administration and the exercise of economy...” are described in [AM Item 7.4](#). In particular, the Committee reviews and renders written advice on procurement actions with a view to achieving strict compliance with the provisions of [AM Item 10.2](#) “Procurement of goods, works and services” and of [AM Appendix 10.2A](#) “Procurement Guide”.
- 1.4 [AM Chapter 7](#) highlights the **need for all involved in the contracting process to exercise individual responsibility for internal control, as well as individual accountability**. To this end, the Chapter emphasizes that the above-mentioned conceptual framework for contracts must be underpinned by ethical principles governing the award of contracts, such as the obtaining of “the best value for money”, defined as the optimization of costs and quality needed to meet UNESCO’s requirements, while taking into consideration potential risk factors and resources available; fairness, effectiveness and transparency; effective competition; and the interests of UNESCO. These underlying principles are embodied in “Eleven Guiding Principles”, which are set forth in [AM Item 7.2, paragraph 3.1 \(d\)](#).

### 2. Definitions

Not applicable

### 3. Policies

3.1 The policies to bear in mind when implementing the new contractual framework for contracts concluded with for-profit organizations and not-for-profit organizations or institutions as described above may be summarized as follows:

(a) Contracts with for-profit or not-for-profit-organizations

(i) Intent and Purpose of Contract

- a. **Contracts for Services.** Such contracts are established when the Organization requires professional and/or intellectual services specially suited to UNESCO. Further details are provided on Contracts for Services under [AM Item 7.2, paragraph 3.3](#).
- b. **Contracts for Goods.** This category of contract is evidenced by a **Purchase Order or other written contract** sent to a supplier for the provision of goods or commodities, such as equipment, supplies, books or computer-related hardware and software; the contract may also include a provision of services linked to the purchase of goods, for example purchase of IT equipment and related extension of guarantee. Further details on Contracts for Goods are provided in [AM Item 7.2, paragraph 3.5](#).
- c. **Contracts for Works.** Such contracts concern works involving the physical plant and buildings usually belonging to the Organization, whether situated at Headquarters or field sites, entailing construction and maintenance of new buildings and /or maintenance of existing buildings, but also encompassing renovation work on heritage sites, i.e. property which does not belong to the Organization. The scope of the contract includes the supply of materials to be used in the execution of the works. Further details on Contracts for Goods are provided in [AM Item 7.2, paragraph 3.6](#).
- d. **Intergovernmental bodies allocation contracts.** Such allocations are determined by Intergovernmental bodies and/or Committees established by Intergovernmental Bodies to approve the allocation of financial resources from a Fund established under a UNESCO governing body or an International Convention.

(ii) Selecting the appropriate contracting modality

The UNESCO contracting official is required to adhere strictly to the selection and procurement instructions set forth in [AM Item 10.2](#) "Procurement of goods, works and services" and in [AM Appendix 10.2 A](#) "Procurement Guide". Procurement rules do not apply to allocation contracts. For such contracts, the contracting unit's responsibility is to implement the decisions of the Intergovernmental Bodies and/or Committees established by Intergovernmental Bodies.

(b) Contracts with not-for-profit organizations only

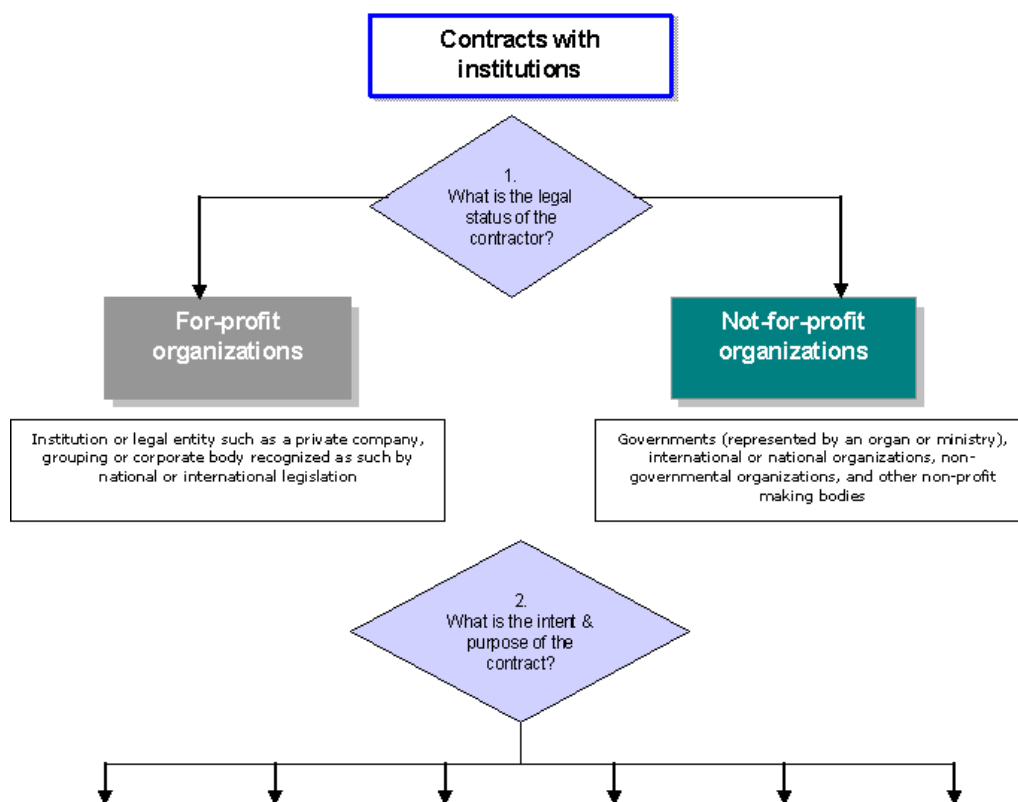
(i) Intent and Purpose of Contract

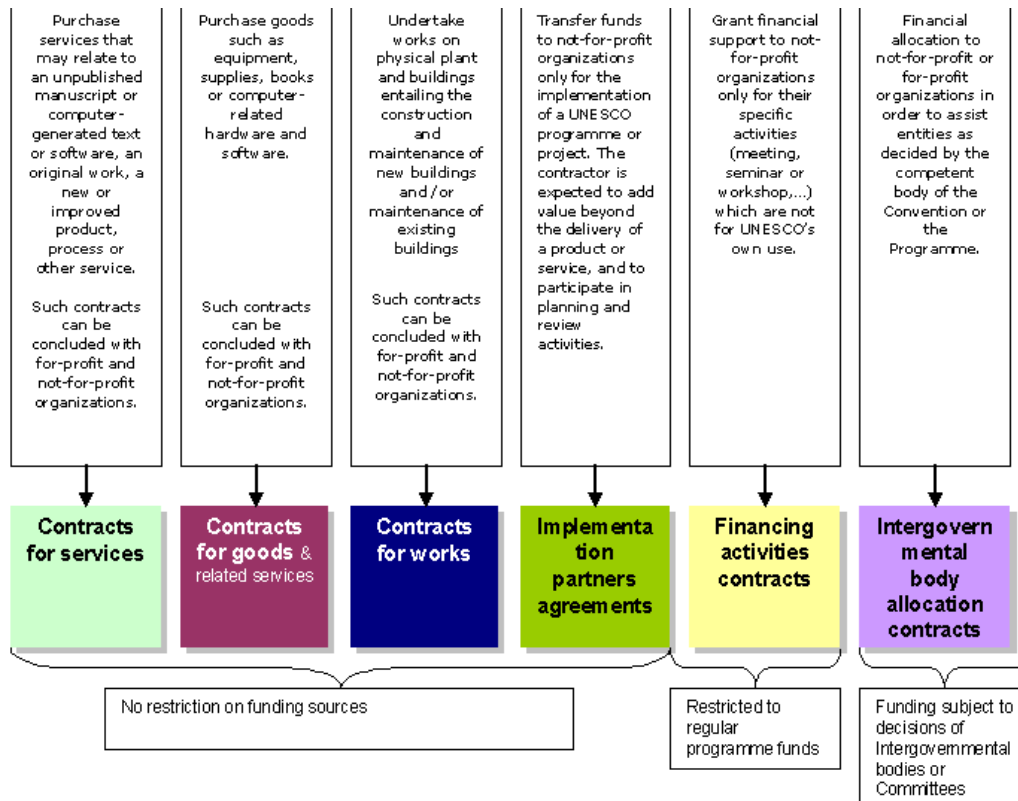
- a. **Financing Activities Contracts.** A financing activities contract is concluded by UNESCO with not-for-profit entities (e.g. NGOs, foundations and similar institutions having official relations with UNESCO; NGOs, foundations and similar institutions not having official relations with UNESCO; and governmental and intergovernmental entities other than UN entities):
  - i. In order to assist a not-for-profit entity in carrying out a specific activity which is within one of the fields of competence of UNESCO but not directly part of its own activities;
  - ii. Where the work is done for or on behalf of the not-for-profit organization concerned. No work or part of the work may be done for or on behalf of UNESCO, or result in the provision of a manuscript, work, product, process or specialized service for UNESCO's own use;

- iii. Where, under conditions (i) and (ii) above, UNESCO's full or partial funding of the activity comes from the Regular Programme.
  - b. **Implementation Partner Agreements.** Implementation Partner Agreements are concluded with **not-for-profit** entities (which may include governmental entities, intergovernmental organizations, non-governmental organizations, research institutes and universities, professional associations and foundations), to whom funds are transferred for the implementation of a project or programme (see [AM Item 7.5](#) "Implementation Partners").
- (ii) Accountability
- a. With respect to **financing activities contracts**, while the determination of programme/project objectives remains with the contractor, the activities carried out must not be in violation of any law and, more particularly, must not prejudice the property rights, copyright, patents or other rights of third parties. UNESCO's accountability is to ensure that the financial support provided must follow the principles detailed [AM Item 7.3, paragraph 4](#).
  - b. Finally, for **Implementation Partners, the agreement** must contain explicit language recognizing the expected role of the implementation partner and the expected outcomes for which the implementation partner is responsible, as well as clauses relating to financial accountability and reporting, including, where appropriate, the right for UNESCO to undertake an audit. UNESCO's accountability is enacted by the ADG/Director/Head of office undertaking due diligence of the potential implementation partner (which he/she must document) to ensure that the potential partner meets the criteria for selection detailed in [AM Item 7.5](#).

### 3.2 Implementation of policies under new conceptual framework for contracts

In order to ensure compliance with the policies referred to above and to choose the appropriate contractual framework for their activity, the responsible officers may follow the "decision tree" schema shown below to assist them in choosing the appropriate contracting modality:





**4. Roles, Authorities and Accountabilities**

Not applicable

**5. Procedures and Processes**

Not applicable

**6. Guidelines**

Not applicable

**7. Forms**

Not applicable

**8. Additional Help**

Not applicable

## 7.2 Contracts for Services, Goods and Works

### Primary Author

For any information or suggestions, contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item. This item applies to Headquarters and Field Offices. (Original: English).

### 1. Overview

#### 1.1 Scope of application

- (a) The present Item deals solely with **contracts for services, goods and works** concluded **with institutions or legal entities**, which are, **in principle, for-profit organizations**. Separate Administrative and Human Resources (HR) Manual items and circulars deal with:
  - (i) contracts concluded with individuals (e.g. individual consultants) ([HR Manual Chapter 13](#));
  - (ii) implementation partners agreements ([AM Item 7.5](#));
  - (iii) financing activities contracts ([AM Item 7.3](#));
  - (iv) intergovernmental body allocation contracts ([AM Item 7.6](#)).
- (b) **A for-profit organization** generally means an institution or legal entity such as a private company, grouping or corporate body, recognized as such under national or international law.
- (c) In principle, the contract categories under this Item, which are set out in [Paragraph 3.2](#), apply to for-profit organizations.
- (d) However, **in certain cases**, such contracts may be awarded to governments (represented by an organ or ministry), international or national organizations, non-governmental organizations, or other non-profit-making bodies (e.g. universities, research institutes, National Commissions for UNESCO) as listed under [Paragraph 3.2](#). The award should be subject to submission of elements enabling the determination, through price comparison, whether the selection to provide the required contractual services **is more advantageous to UNESCO than the choice of a “for-profit” organization**. The price comparison should be done through a competition between not-for-profit organizations.

#### 1.2 Exclusions

- (a) Because the services, goods and works contracts covered by the present Item **may be concluded only with legal entities**, such contracts may not be awarded for individual services. Individual services contracts are a separate category and are awarded to individual contractors who are recognized specialists or authorities contracted by UNESCO to provide advisory or consultative services, or to deliver a product by a set deadline, in accordance with the provisions of the [HR Manual Chapter 13](#) “Contractual Arrangements” and [HR Manual Item 13.10](#).
- (b) **A contract for services must always involve work done on behalf of UNESCO and may not be used for granting subventions, financial support, research fellowships, study grants or travel grants**. Subventions (to non-governmental organizations for example), fellowships or grants are awarded by means of a standard letter or memorandum of understanding.
- (c) It is only in exceptional circumstances, where UNESCO is unable to discharge this responsibility directly and must carry out this work through a legal entity, that contracts for services may be used for the purpose of granting fellowships or appointing consultants.



## 2. Definitions

- 2.1 For the purposes of the present Item, **a contract is an exchange**, in written form, **concluded with an institution or legal entity**, of a promise of payment against a promise for the provision of a well specified tangible or intangible deliverable in the form of services, goods or works by a specified deadline to a defined place and at a fixed price.. Such a contract is legally binding on the contracting parties and any disputes arising in relation to it are settled, if necessary, in accordance with the arbitration rules defined by UNCITRAL (United Nations Commission on International trade Law).
- 2.2 Every contract concluded by UNESCO should include the following:
- (a) names of the contracting parties;
  - (b) clear and complete description of the work;
  - (c) price, basis of payment, method of payment;
  - (d) schedule of activities, delivery date;
  - (e) reference to solicitation documents, if applicable;
  - (f) specific terms and conditions;
  - (g) general terms and conditions;
  - (h) references to other documents as necessary (e.g. written records of bid conferences, email, correspondence, samples).

## 3. Policies

### 3.1 Internal control concepts and principles

- (a) The contracts described under the present Item constitute one of the main methods employed by UNESCO for the execution of its programme. Given the magnitude of the funds involved and the importance of using them as effectively as possible to ensure efficient programme execution, contracting and procurement policies and procedures are being reoriented from a “rule-bound” to a “risk-based controls” approach, moving from mandatory policy application towards best practice administrative procedures to ensure full compliance with the rules. **It is essential, therefore, that management and oversight of contract funds be carried out in accordance with the internal control policy framework set out in [AM Item 3.4](#).**
- (b) The following internal control concepts shall govern the award of contracts:
  - (i) best value for money: optimization of the costs and quality needed to meet UNESCO’s requirements, with due regard for potential risk factors and available resources;
  - (ii) fairness, integrity and transparency;
  - (iii) economy and effectiveness;
  - (iv) best interests of UNESCO.
- (c) **“Everyone has responsibility for internal control”** ([AM Item 3.4, paragraph 4.1](#)). **Individual accountability** for the implementation of the internal control concepts listed above is reinforced through the use of Approving Officer registers and Certifying Officer registers, described in detail in Section 4 below. These two forms of financial authority have been instituted to foster an open and transparent contracting process under which responsibilities are assumed in strict compliance not only with UNESCO’s Financial Regulations, and Financial Rules (see [AM Appendix 3.3A](#)) but also with the ethical standards set forth in [Standards of Conduct for the International Civil Service](#)”.

- (d) The internal control concepts listed above have been translated into eleven guiding principles for contracting, which should be respected by all those involved in the contracting process:
- (i) **Contracts may not exceed allotments**

No commitment may be incurred unless there is a link between the proposed expenditure and an activity in the approved work plans. Allotted funds under an appropriate budget code (Regular Budget) or budget line in the project agreement (extrabudgetary funds) must be available to cover the contractual liability.
  - (ii) **Programme funds may not be used to finance staff costs**

Savings resulting from vacant established posts may, in principle, only be used to finance individual “intellectual work” contracts (i.e. supernumeraries, temporary posts, consultant contracts) and costs relating to the recruitment for vacant posts (i.e. interviews, advertisement, travel of the candidates, etc.) in exceptional circumstances ([HR Manual Chapter 13](#)). Allotments for programme activities may never be used to finance fixed-term staff costs but only temporary staff when needed. Any waiver to this principle requires approval by the Director-General.
  - (iii) **Strict application of procurement and contracting rules**

Procurement and contracting of services, goods and works, regardless of the funding source, shall be carried out by means of a contract which should include detailed requirements in the form of technical specifications, terms of reference or statement of works, payment terms, and deliverables. Programme Specialists must adhere strictly to all criteria governing:

    - a. the type of contract to be employed ([AM Items 7.2](#), [7.3](#), [7.5](#) and [HR Manual Chapter 13](#));
    - b. the selection of contractors ([AM Item 7.8](#); [AM Item 10.2](#));
    - c. negotiation of the remuneration (see [Paragraph 3.10 \(e\)](#) below and the Procurement Guide in [AM Appendix 10.2A](#));
    - d. the authorization procedures to be followed at the different threshold levels for contracts, i.e. 5,000 US\$, 50,000 US\$, 150,000 US\$ and 100,000 US\$ when based on a waiver of competitive bidding ([AM Item 10.2](#));
    - e. payment of advance funds to contractors ([AM Item 3.8](#)).
  - (iv) **Transparency in the selection of contractors**

Selection of contractors shall be governed by the principles of economy, effectiveness, competition and transparency. Contractors shall be selected on the basis of the best possible cost/quality terms through an objective, transparent, fair and unbiased solicitation of qualified suppliers. The range of potential contractors shall be as broad and diversified as possible in order to reflect the international character of the Organization ([AM Item 10.2](#)).
  - (v) **Choice of contractor within set rules**

Contractors shall be selected in accordance with all applicable rules and standards of conduct, in particular:

    - a. Contractors (institutional contractors or legal entities) must display the highest standards of technical competence, efficiency and integrity, while contributing as far as possible to the geographical and cultural diversity of the unit/sector concerned;
    - b. Institutional contractors must represent a centre of excellence in their field, the aims of which are compatible with those of UNESCO;
    - c. When the total amount of expenditures involved with a single contractor, which should include all contracts issued to the same vendor within a calendar year (repeat orders), exceeds the threshold foreseen, the matter will be referred to the Contracts Committee, which will carry out

its oversight functions;

- d. Staff members involved in the selection of a contractor must have no conflict of interest (for example, family ties or financial interests) with regard to that contractor.

(vi) **Avoid circumvention of bidding procedures through repeat orders**

Single contracts may not be broken up or split into several contracts for the purpose of sidestepping Contracts Committee oversight ([AM Item 7.4](#)), or under the 50,000 US\$ level to avoid formal competitive bidding procedures ([AM Item 10.2](#)).

(vii) **Separation of roles**

Under no circumstances may the signatory of a contract (Assistant Director-General, director or other staff member with signature authority as Approving Officer) be the signatory of the related commitment, which is the responsibility of the Certifying Officer.

(viii) **Respect for time limits**

Time limits relating to the validity of outstanding commitments under the Regular Budget, as set out in [AM Item 3.8](#), must be strictly respected. As a general rule, the delivery of the services, goods or work should be completed prior to the end of the financial period. For contracts financed by extrabudgetary funds, the contract end date must not exceed the project validity date.

(ix) **Evaluation of services rendered**

The contract requester (requesting officer) is responsible, in cooperation with his or her Administrative Officer (AO), for monitoring the execution of the contract and ensuring that the contractor abides by its terms. An evaluation of the contractor's overall performance should be carried out and included in the contract file.

(x) **Financial responsibility in case of mismanagement of funds**

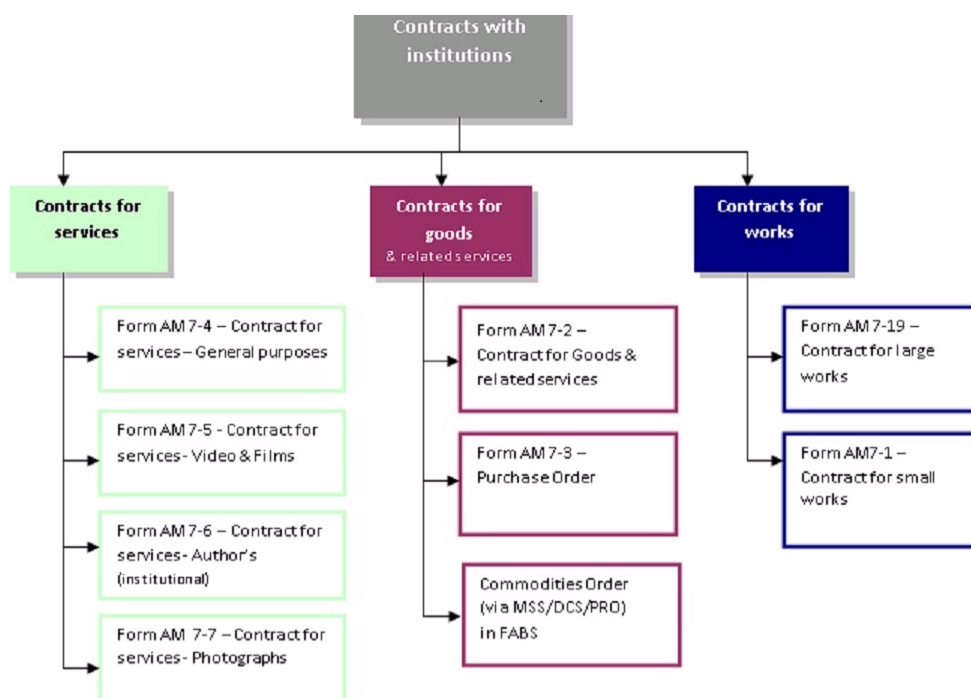
Any staff member who has committed the Organization without respecting fully the Financial Rules ([AM Appendix 3.3A](#)) and the related Administrative or HR Manual provisions shall be personally liable and financially responsible for the consequences of such action ([Staff Rule 101.2](#)).

(xi) **Adherence to the Standards of Conduct for the International Civil Service**

In accordance with the Standards of Conduct for the International Civil Service, all staff members engaged in procurement and contracting operations shall maintain an uncompromising standard of integrity in all their business relationships both inside and outside the Organization. They shall never use their authority or office for personal gain and shall seek to uphold and enhance the standing of the Organization ([AM Item 10.2](#)).

### 3.2 Types of contracts

- (a) United Nations system organizations have been placing greater emphasis on harmonizing and simplifying contract terms and conditions, as a means of reinforcing the "Delivering as One" approach for operational activities at the country level.
- (b) The contracts covered by this Item have therefore been grouped under three principal headings, as shown in the diagram below, with a view to
- (i) limiting UNESCO's contractual framework to a small number of essential categories better suited to its contractual specifications and requirements, thereby facilitating delivery of work; and
  - (ii) fostering a culture of problem-tracking and resolution and enhanced monitoring of transactions.



- (c) **Contracts in these three categories may be concluded only with institutions or legal entities (i.e. for-profit or not-for-profit organizations) and not with individuals.** Standard contract forms are listed in [Paragraph 7](#) below.
- (d) Except where expressly stated to the contrary, the provisions and explanations set out in the present Item apply equally to Headquarters, the field and category I institutes, by delegation of authority notified by the Director-General.
- (e) The principles governing the choice of the contract category to be used are set out in [Paragraphs 3.3, 3.4, 3.5](#) and [3.6](#) below.

### 3.3. Contracts for services

- (a) Contracts for services are concluded when the Organization has a need for a particular service. Such services may involve the production of an unpublished manuscript, computer-generated text, software, an original work, or a new or improved product or process. Examples include manuscripts for publication, feasibility studies, project evaluations, research findings, survey results, audiovisual montages, translations, transfers of copyright and maintenance and upkeep of UNESCO's equipment or physical plant.
- (b) The Organization may contract for services in the form of the administrative and physical organization or execution of a specific programme activity **on its behalf**, in particular by a not-for profit organization such as a government (represented by an organ or ministry), an intergovernmental organization (IGO), a non-governmental organization (NGO), a National Commission for UNESCO, or a university or research institution. In such cases, the Organization purchases the **contractor's "activity-supporting" services, which are then carried out on the Organization's behalf** in relation to activities it is funding. Examples include organization of a meeting, seminar or workshop and setting up of a library or documentation service.
- (c) Depending on the services to be delivered, a contractor under a contract for services ([Form AM 7-4](#) for general purposes) may either work at his or her usual place of business, at home, or in the Organization's premises. The Organization concludes a contract with the contractor either for:
- (i) A finished product; or
  - (ii) A service performed over the short-, medium- or long-term. In this case, the contractor performs a specialized service on behalf of UNESCO, which may

take the form of an “activity-supporting service” linked to a specific programme activity (for example, staff training, or organization of a meeting).

- (d) In the case of a finished product, the contractor receives a job payment (lump sum); in the case of short-, medium- or long-term services, the contractor may be paid a negotiated remuneration on the basis of mutually agreed conditions under a long-term agreement (see [Paragraphs 3.8 \(a\)](#) and [3.8 \(b\)](#) below).

### 3.4 Special purpose service contracts

Although the special purpose service contracts listed below are governed by specific contractual clauses, the principles outlined in the present Item are applicable to them:

- (a) Video and film ([Form AM 7-5](#)): contract for audiovisual materials which are commissioned by UNESCO;
- (b) Author’s ([Form AM 7-6](#)): contract under which manuscripts are commissioned with a view to publication (for further details, see [UNESCO Publication Guidelines](#));
- (c) Photographs ([Form AM 7-7](#)).

### 3.5 Contract for goods and related services

- (a) A contract for the provision of goods consists of a **Purchase Order or other written contract** sent to a supplier requesting the provision of goods or commodities, such as equipment, supplies, books or computer hardware and software. The contract may also cover services linked to the purchase of goods, for example, extended warranties for computer equipment. This category comprises three types of contracts:

- (i) Contract for goods and related services ([Form AM 7-2](#)) for high value or otherwise complex procurement cases (procurement values over 150,000 US\$ may be considered as indicative threshold amount) ;
- (ii) Purchase order ([Form AM 7-3](#)) for purchases of basic equipment and supplies e.g. off-the-shelf computers, vehicles, communication equipment, etc. of any value;
- (iii) Purchase order for commodities for purchases at Headquarters via MSS/DCS/PRO.

- (b) The forms listed above may be used to place orders under existing long-term agreements.

### 3.6 Contracts for works

- (a) Such contracts generally concern works involving **physical plants and buildings**, usually belonging to the Organization. Examples include construction and maintenance of new buildings and/or maintenance of existing buildings as well as renovation of heritage sites, i.e. property that does not belong to the Organization. The scope of the contract includes the supply of the materials to be used in executing the works. Low-cost material for ad-hoc repairs, for example, roof tiles or faucet washers, may be included in such contracts or purchased separately using [Form AM 7-3](#).

- (b) Contracts for works fall into two major categories: contracts for large-scale works i.e. of high complexity and contracts for small-scale works i.e. of low complexity (see below).

- (c) Because civil works are project specific, due consideration must be given during the preparation stage to finalizing the solicitation documents and determining whether to use the small-scale works contract or the large-scale works contract:

- (i) **The small-scale works contract** is suitable for basic works which do not necessarily require preparation of detailed bills of quantities and design drawings. The UNESCO officer responsible for the project supervises the works and accepts their delivery. A standard contract with specific general terms and conditions has been developed for small-scale works ([Form AM 7-1](#)). In the case of small-scale works, payment is usually based on a fixed



price (lump sum).

- (ii) **The large-scale works contract** is a special contract used for high-cost or complex works where there is a need to prepare detailed bills of quantities and design drawings. According to the general terms and conditions of large-scale works contracts, a **qualified site engineer** (individual or a company) must be recruited by UNESCO to administer the contract. In the case of large-scale works, payment is usually based on the actual amount of work done and materials used, as certified by a UNESCO engineer (cost reimbursement). BFM/FPC advises the units concerned on the type and contents of the contract to be used as well as in the preparation of solicitation documents.
- (d) The contracts referred to in the preceding paragraphs are governed by the provisions of the present Item and its Appendices, as well as by the provisions of AM Chapter 10, in particular [AM Item 10.2](#) and [AM Appendix 10.2A](#) "Procurement Guide", [AM Chapter 3](#) and [AM Item 7.4](#) "Contracts Committee".

### 3.7 Special procedures for contracts relating to translation, publication and document production at Headquarters

- (a) Translation: in accordance with [AM Item 8.9](#), the Translation Management Section of the Division of Conferences, Languages and Documents (MSS/CLD/T) handles contracts relating to the translation of materials emanating from DG's office, administrative texts, documents for the governing bodies and intergovernmental bodies, flagship publications and statutory conferences and meetings. Sectors, bureaux and offices assume full responsibility for translation of all other types of materials (e.g. web content), including responsibility for quality control and administration of these activities. Should sectors, bureaux and offices prefer to continue working with MSS/CLD/T for these materials, CLD will handle requests on a case-by-case basis. Requests for translation under the responsibility of MSS/CLD/T are submitted under the established procedures using the Document Management System ([DMS](#)).
- (b) Document Production: all contracts relating to the editorial and production cycle (e.g. graphic design, layout, media and print production, distribution) are managed by the Division of Conferences, Languages and Documents (MSS/CLD) and the Division of Public Information (ERI/DPI), in accordance with [AM Item 8.7](#) "Production", [AM Item 8.10](#) "Distribution" and [AM Chapter 13](#) "Public Information Materials". All requests for production are submitted under the established procedure using the Document Management System ([DMS](#)).
- (c) Any derogation from the above-mentioned procedures applying to Headquarters only must have prior approval of the Director of the Division of Conferences, Languages and Documents and the Director of the Division of Public Information.

### 3.8 Duration of contractual arrangements

- (a) Biennium-limitation
  - (i) Biennium-limited contracts fix specific deadlines for delivery of services, goods or works with respect to the biennium in which the contract is concluded. The related commitment must be liquidated completely either by 31 December of the second year of the biennium, or by the deadline established for the validity of outstanding commitments under the Regular Programme, as set forth in [AM Item 3.8](#). Biennium-limited contracts are used when a finished product, provision, service or good is needed by a specific deadline and for a fixed price, as described in [Paragraph 3.3](#) above.
  - (ii) Biennium time limits apply only to commitments funded under the Regular Programme. Commitments funded by extrabudgetary resources are bound by the project timeline agreed with the donor.
- (b) Long-term agreements
  - (i) A Long term agreement (LTA) is a written arrangement between UNESCO

and a vendor, issued following a competitive procurement process as per [AM Item 10.2](#), which allows UNESCO to order specified goods or services directly at a fixed price, on agreed terms and conditions, for a definite period of time up to four years but with no legal obligation to order any minimum or maximum quantity.

- (ii) The objective of establishing LTAs is to ensure a reliable source of supply for goods and services at the lowest possible price. This method is a cost efficient way for UNESCO to procure goods and services requested on a regular basis, since the competitive process is only carried out once, and the contract award process is streamlined. This leads to reduced transaction costs, decreased bidding and delivery times.
- (iii) LTAs constitute framework agreements. In order to purchase goods or services at a set price, quality and delivery, purchase orders or contracts must be established subsequently to the establishment of an LTA.
- (iv) The detailed policies and procedures for the establishment and use of a LTA are set in [AM Item 7.7](#) "Long-term Agreement".

### 3.9 Other policies applicable to contractual situations

#### (a) Advance payments and pre-payments

- (i) Article 6.2 of the Financial Rules ([AM Item 3.3](#)) stipulates, **with respect to advance payments**, that:

"Payment from funds of the Organization shall be made only for services rendered or goods delivered, except under special circumstances provided in these Rules where advance payments are authorized."

- (ii) **The principle of advance payments up to a maximum of 33 per cent of the total contract**, under **exceptional or special circumstances**, has been recognized in [AM Item 3.8](#) since advance payments (for example, for IT maintenance) or pre-payments (for example, for rent and other utility costs) may serve the financial interests of the Organization. Such contractual arrangements may be made as long as the necessary safeguards are in place to ensure that the contracted services, goods and works are delivered, for example, by providing for reimbursement in case of non-delivery and other mitigating actions such as bank guarantees, and that advance payments are linked to specific deadlines or completion of an activity. **Such safeguards should be clearly set out in the contractual document.**
- (iii) ADGs/directors/heads or other officials with delegated approving authority ([Form AM 3-3](#)) may approve advance payments in excess of 33 per cent when special circumstances so warrant. Such a measure must be supported by written justification. Contractual arrangements of this kind should be examined carefully in view of the additional risk to UNESCO, and the approving authority should review the advance and safeguards in place prior to signature of the contract. The decision taken should be documented, as should be any mitigating actions taken to safeguard the interests of the Organization.

#### (b) Non-standard contracts

Standard forms for the three principal types of contracts covered by [Paragraph 3.2](#) are available on UNESCO's Intranet site under the heading "Forms". The use of obsolete or unofficial language versions of such forms is not authorized. The use of non-standard contracts is, moreover, detrimental to the efforts being made to harmonize contracts within the United Nations system, particularly in the "Delivering as One" context ([Paragraph 3.2](#)). **Any amendments or additions to the clauses** contained in the standard form made by a sector, bureau or office must be approved by the Office of International Standards and Legal Affairs (LA). **Any contract which does not use a standard form must be approved by LA.**



(c) Repeat orders

Pursuant to the sixth guiding principle set out in [Paragraph 3.1](#), repeat orders the purpose of which is to circumvent bidding procedures must be avoided. Single contracts may not be broken up or split into several contracts for the purpose of sidestepping Contracts Committee oversight ([AM Item 7.4](#)).

(d) Post facto contracting

Post facto situations occur when a contract has not been processed in accordance with the steps set out in [Paragraphs 5.2 \(c\)](#) to [5.2 \(f\)](#) below, even though the services, goods or works have already been rendered, purchased, or delivered, or even ordered or begun but not yet delivered or completed. Any official who commits the Organization to an expenditure of funds in disregard of the Financial Rules ([AM Appendix 3.3A](#)) or the policies and procedures contained in the UNESCO Administrative Manual shall be held personally responsible for that commitment (see [Staff Rule 101.2](#) and Financial Rule 5.8 in [AM Appendix 3.3A](#)). Such cases are investigated by the Chief Financial Officer or the Contracts Committee who then decides on an appropriate course of action. If necessary, the case is referred to Director of the Bureau of Human Resources Management, and the Director of the Internal Oversight Service is so informed.

(e) Duration of contracts and their related commitments

(i) **When funded under Regular Programme, contracts shall be limited to a maximum period of 12 months in a given biennium.** Services, goods and works are committed and delivered before the end of a biennium, as stated in [Paragraph 3.8 \(a\)](#), with the exception of the “special cases” referred to in [AM Item 3.8](#). Commitments related to biennium-limited contracts shall have a maximum duration of **14 months** (i.e. extra two months to the 12 months maximum duration of the contract). The purpose of these extra two months is cover the delay between “reserving” and “committing” funds (see subparagraph (ii) below) and to give staff enough time to review and approve the work submitted by the contractor and to process the final payment or liquidation of the commitment.

(ii) The **duration of a contract** is defined as the period between its effective date, namely, the date on which the contract is signed by the contractor and UNESCO, and its expiry date, namely, the date on which UNESCO accepts the work done by the contractor or, at the latest, the deadline for submission of work corresponding to the final payment indicated in the schedule of payments. In the case of a biennium-limited contract, the following must be ensured:

- a. The deadline for completion of the work must be within 12 months of the date on which the contract has been signed by both parties. While funds may be reserved prior to signature of **the contract, reserved funds do not become a commitment until both contracting parties have signed the contract.** The commitment should reflect precisely UNESCO’s legal obligation as a contracting party. No legal obligation exists during the period of time between the date on which funds are reserved and the date on which the contract has been signed by both parties. **Such periods should be kept to a minimum. At the end of each financial period, Headquarters units and field offices should ensure that all reserved funds have been fully liquidated;**
- b. At the end of the 14 month maximum time limit (see above), commitments **shall be centrally liquidated** unless the contracting unit provides evidence that the work has been submitted by the contractor and payment authorizations are already in progress. Any liquidation savings or advances or instalment payments to be recovered for unfulfilled contractual responsibilities will revert to the allotment code concerned, providing that liquidation occurs before the closure of the

accounts at the end of the biennium;

- c. Waivers to the 12 month time limit and to the underlying limit of the commitment may be granted by the ADG/director/head or other officially designated approving officer concerned **only under exceptional circumstances, in order to obtain financial savings or secure the legal protection of the Organization** and providing that services, goods and works are committed and delivered before the end of a biennium, as stated in [Paragraph 3.8 \(a\)](#), with the exception of the “special cases” referred to in [AM Item 3.8](#). The waiver, duly documented and signed, must be kept in the contracts administration file.
  - (iii) Contracts financed with extrabudgetary resources may be concluded for a multi-year period as long as their duration remains within the project time line agreed with the donor.
- (f) Contract amendments
- (i) Contract length and fees payable are overall cost elements that must be taken into consideration when selecting a contractor. The contracting unit should therefore avoid making any amendments that would:
    - a. increase the length of the contract to more than twice its initial length or by more than six months (for example, an increase from two to four months or from 11 to 17 months would be acceptable whereas an increase from two to six months or from 11 to 18 months would not be acceptable);
    - b. increase the fees to an amount exceeding 25 per cent of the original fee. Any increase in fees should be directly linked to changes in the Terms of Reference of the contract and related deliverables.
  - (ii) **Amendments to contracts in force should not denature or materially alter the original scope of a contract.** The aim of the restrictions set out in paragraphs (i) (a) and (b) above is to avoid significant changes in the scope of a contract once it is awarded. In the case where the scope changes materially, the contracting unit should award a new contract. In the event that a contract previously presented to the Contract’s Committee is increased by more than 10% in value, Contract’s Committee review is required.
  - (iii) A contract is amended by the same procedure used for establishing it: an amendment clause is added to the original contract and is signed by both parties.

(g) Contract cancellation

If work has not yet begun and if no advance has been paid, a contract may be cancelled by the contracting unit. In all other cases, cancellation is subject to prior approval by the Office of International Standards and Legal Affairs (LA) in order to protect the Organization against possible indemnity claims by the contractor.

### 3.10 Contract clauses

- (a) The principal terms under which UNESCO and the contractor are bound are set out in the clauses of the contract. These include both special clauses written into each contract and standard clauses contained in the model forms. In order to be valid, a contract must be signed by both UNESCO and the contractor. Contracts which are signed by UNESCO and which are not signed by the contractor within the stated deadline are considered null and void unless an extended deadline is agreed to by both parties. Any clauses added, modified or deleted by the contractor after the contract has been signed by UNESCO are considered null and void, unless such amendments are countersigned by the Organization’s original signatory.

The principal terms of the contract for services are set out below, together with the explanations needed for their application. Units are requested to take note of these terms before awarding contracts for services. **Any changes made to the**

**standard clauses of a contract must be approved by the Office of International Standards and Legal Affairs (LA) before the contract is signed.**

(b) Legal status of the contractor

- (i) Contractors or any persons employed by them for the purpose of execution of a contract for services are not considered to be:
  - a. agents of UNESCO authorized to represent the Organization and make financial commitments in its name or assign to it any obligations for which no express provision is made in the contract;
  - b. staff members or members of the Secretariat under UNESCO's Staff Regulations; or
  - c. "officials" or "experts" under the [Convention on the Privileges and Immunities of the Specialized Agencies](#), adopted by the United Nations on 21 November 1947, or under the Headquarters Agreement ([AM Item 12.1](#)) concluded between the Government of France and UNESCO on 2 July 1954, or any other Host Agreement with the Government of the country where UNESCO entity is located.
- (ii) Contractors may not benefit from any advantage, immunity, compensation or settlement for which no express provision is made in their contract.

(c) General obligations

All conditions and obligations are covered by the General Terms and Conditions relevant to each type of contract and attached to it. Important obligations are, however, explained below:

- (i) Services provided by contractors shall take the form of unpublished manuscripts, original works, or new or improved products, processes, systems or services specially designed for UNESCO, as described in [Paragraph 3.3](#) above.
- (ii) Services, goods or works provided by contractors must not be in violation of the law and, more particularly, must not prejudice the property rights, copyright, patent or other rights of third parties.
- (iii) Contractors shall indemnify UNESCO and absolve it of all responsibility for any prejudice, loss or damage sustained as a result of the contractor's failure to respect the afore mentioned obligations, and for any court action, claim or charge of any kind which may result from a wrongful act of commission or omission committed by the contractors or by any of their subordinates in the execution of a contract. Contractors shall also bear, or reimburse UNESCO for, any legal costs and/or other legitimate expenses incurred in connection with any legal action in which the Organization may come to be implicated as the result of a wrongful act committed by the contractors.
- (iv) Contractors shall exercise discretion with regard to their work for UNESCO and independence vis-à-vis the governments of Member States. They shall not communicate at any time to any party whatsoever unpublished information concerning UNESCO which they may have obtained by virtue of their contract. These obligations remain binding after the expiry of the contract.

(d) Rights in works

All rights related to services provided by contractors under their contract, including rights of ownership, copyright, patents and trademarks, are vested in UNESCO, which alone holds all rights of use. Unless expressly instructed otherwise by UNESCO, contractors shall do whatever is necessary to secure those rights and transfer them to the Organization, in accordance with the relevant legislation. All documents, products and processes accompanying the services provided by contractors are considered to be an integral part of those services. All documents, products or processes in relation to which contractors do not possess rights of use

must be clearly identified as such. Unless expressly instructed otherwise by UNESCO, contractors shall obtain for the Organization, at no cost to it, written authorization to use any documents, products or processes accompanying their contracted services, supply evidence that the authorization has been granted, and describe any conditions governing the granting of such authorization. Further provisions are set out in the standard forms for the various categories of contracts covered by the present Item.

(e) Fees (remuneration)

- (i) The amount of the fee, the currency of payment and the methods of payment shall be negotiated with the contractor before the conclusion of the contract in accordance with the provisions set out below, and shall be indicated clearly and in full in the contract. The amount of the fee must correspond to the minimum payment needed to obtain the intellectual or material services required. It is expressed **either as a lump sum (which includes the contractor's remuneration and a margin to cover the contractor's obligations and general expenses) or a negotiated remuneration for the provision of services, goods or works**. Contractors shall bear all expenses incurred in the execution of contracts. Payments should be made by bank transfer whenever possible.
- (ii) For **negotiation purposes**, the unit awarding the contract should base its estimate of the fee on the following factors:
  - a. For contracts **involving intellectual services of a consultative or advisory nature, the estimate should be based on the nature and duration of the tasks** to be performed by the contractor, using the rates of remuneration applicable to consultants ([HR Manual Item 13.10](#)), to which should be added general task-related costs (secretarial assistance, office supplies, insurance, travel, etc.). The estimates should be calculated either empirically or at a flat rate (not to exceed 25 per cent of the total fee);
  - b. For contracts involving **specialized technical services (for example, maintenance and upkeep of UNESCO's equipment and premises), goods or works, the estimate should be based on the best prevailing market rates** for such services, goods or works, as determined by price comparisons using UNESCO's procurement procedures (see Procurement Guide, in [AM Appendix 10.2A](#)) and bearing in mind the eleven guiding principles for contracting set out in [Paragraph 3.1 \(d\)](#) above.
- (iii) The approach described in paragraphs (i) and (ii) above should also be followed when ensuring reasonable costs, in the event that competitive bidding has been waived (see [Paragraph 3.11 \(b\)](#) below).

(f) Currency of payment

Fees financed under the Regular Programme can be expressed either in euros or in US dollars. Fees financed by extrabudgetary funds are usually expressed in US dollars. Fees are payable in the currency of the country where the contractor resides or maintains headquarters, unless the work is to be done outside that country and/or the contractor has related expenses payable in other currencies. No other exceptions to the rule may be made without the approval of the Bureau of Financial Management (BFM), which must be obtained prior to negotiation of the contract. UNESCO shall be responsible for its own banking fees but any possible intermediary banking fees, as well as the beneficiary's own banking fees, shall be the responsibility of the beneficiary.

Currency converted for the purpose of payment shall be converted at the official UNESCO rate of exchange in force on the date of payment. A clause to that effect must appear in the contract. Any amount owed by the contractor to the Organization must be paid back in the currency in which it was paid.

(g) Taxation

Fees paid to contractors by UNESCO are not exempt from taxation. Taxes levied on such fees by national authorities are not reimbursable by the Organization.

(h) Insurance

Contractors are not insured by UNESCO during their contract periods, or during travel time, even when travel tickets are provided by the Organization. Contractors are therefore responsible for taking out any insurance they may need against illness, accident, death, material damage or other losses which may arise during the execution of their contracts.

(i) Travel

In the event that contractors are required to travel in order to execute a contract, a lump sum for travel may be provided, if this is deemed essential for the efficient execution of the contract by the unit concerned. The specific details of and justification for such travel must be set out in the contract.

(j) Place of work and leave time

Contracts are generally executed at the contractor's place of work or on the premises of the contracting bodies. In certain cases, for the purpose of consultations or to procure documents, contractors may need to visit UNESCO offices, a country outside their country of residence, or the office or premises of an intergovernmental organization (IGO) or non-governmental organization (NGO). Such travel must be specifically authorized in the contract. Contracts for services, goods and works do not provide for leave time.

### 3.11 **Competitive bidding**

(a) Principles of competitive bidding

Effective competition is the foundation of UNESCO's procurement process ([AM Item 10.2](#)) and underlies the award of all contracts for services, goods and works. Avoiding competition is a serious departure from the policies and procedures instituted to ensure respect for overall internal control principles. Nevertheless competition may not always necessarily be feasible and/or yield the best value for the money. Listed below are the conditions under which competitive bidding may be waived, subject to the review and approval processes established to ensure that waiver options are not misused.

(b) Conditions for waiving competitive bidding

The only possible cases in which a contract may be placed without competitive bidding are the following ([AM Item 10.2](#)):

- (i) When there is no competitive marketplace for the requirement, such as where a monopoly exists, where prices are fixed by national legislation or regulatory bodies, or where the requirement involves a proprietary product or service;
- (ii) When there has been a previous determination with regard to an identical procurement activity, or there is a need to standardize the requirement following recent procurement activity;
- (iii) When the proposed contract is the result of cooperation with other organizations of the United Nations system, including the World Bank Group, notably where the source of supply has been selected by the United Nations or agencies of the World Bank Group, and standard prices and conditions are extended to individual organizations of the UN system;
- (iv) When, within a period 6 months, a formal solicitation has not produced satisfactory results;
- (v) When offers for identical requirements have been obtained competitively in accordance with [AM Item 10.2](#), within a 12 months period, and the prices and conditions offered remain competitive;



- (vi) When the proposed procurement contract is for the purchase or lease of real property and market conditions do not allow for effective competition;
- (vii) When the exigencies of the requirement (e.g. emergency situations or force majeure) do not permit the delay attendant upon the issuance of the solicitations documents;
- (viii) When the proposed contract relates to obtaining services that cannot be objectively evaluated and where the requirement is such that the criteria for the evaluation of competitiveness of bids or proposals are difficult to establish.

### 3.12 Implementation of new accounting standards

- (a) **Compliance with International Public Sector Accounting Standards (IPSAS)**
  - (i) In line with the global public management trend towards more efficient use of resources, the public sector is instituting new processes and procedures inspired by best practices in the private sector.
  - (ii) In this context, UNESCO's accounting procedures are being reformed with a view to improving:
    - a. results-based management and guardianship of resources;
    - b. transparency in income accuracy;
    - c. comparability of financial statements over time and between organizations.
  - (iii) In terms of contracts for services, goods or works, the new accounting standards (IPSAS), which took effect on 1 January 2010, will have a major impact on the process used for recognition of income and expenditure based on accrual accounting. They will affect mainly those units and individuals involved in the preparation of financial statements, namely the Bureau of Financial Management (BFM) and Administrative Officers (AO).
  - (iv) **The method of accrual accounting recognizes a transaction as having taken place when the underlying economic event occurs, regardless of the date of the related cash receipt or payment.**
  - (v) In accrual accounting, revenues are recognized when income is earned, and expenditures are recognized when liabilities are incurred or resources consumed. This contrasts with the cash accounting method under which revenues and expenditures are recognized when cash is respectively received and paid.
  - (vi) In accordance with the accrual accounting method, **expenditures in UNESCO's financial statements:**
    - a. **Will be recorded when services are rendered or goods or works are delivered.** While unliquidated obligations (ULO) will no longer be recognized as expenditures/liabilities, they will be disclosed in the notes, and will still have to be recorded for budget purposes and presented as budget information. Similarly, prepaid expenses and accrued charges will be counted as expenditure and identified as such during financial closing procedures;
    - b. **Fixed assets and their subsequent expenditures** will no longer be recognized as expenditures in financial position statements, but as assets.

### 3.13 Retention period of contract files

- (a) Contract files are essential for accountability. These files contain original contracts, related correspondence and financial records. These files can be requested any time by auditors. Original contract files should be kept in the administrative units for a period of 10 years or as long as the contract is binding. Author's contracts must be kept on a permanent basis, but can be transferred to the Archives and Records Management Unit, when they are no longer administratively active. It is the

responsibility of the administrative officers to keep these original contract files or alternatively, transfer these documents to the archives. At Headquarters this is managed by the Archives and Records Management Unit, in Field Offices, Institutes and Centres by a designated person or service. Directors and programme specialists are accountable for the implementation of programme activities of which they are in charge. Therefore their files should include all key documents relating to programme execution. Retention periods and archiving guidelines of contract files are described in the Records Management Manual (see [AM Item 9.5, paragraph 6.1](#) Guidelines).

### 3.14 Management of contracts in conflict and disaster situations

Pursuant to Financial Rule 6.38 ([AM Appendix 3.3A](#)) special administrative procedures may come into effect during clearly defined conflict and disaster situations. The following procedures will apply for up to twelve months from the date a crisis is declared, to activities and projects directly related to a specific conflict and disaster situation, declared as such by the Director General, based upon a recommendation of the Intersectoral Platform on Support to Countries in Post-Conflict and Post-Disaster Situations (PCPD):

- (i) Increasing by up to USD 350,000 the procurement and contracting authority of the approving officer of a contracting unit, in cases where the CFO has determined that the unit has the necessary expertise and capacity. Post-facto monitoring may be conducted by BFM/FPC, which will report its conclusions to the Contracts Committee;
- (ii) A fast-track procurement process under which the advertisement period for Invitations to Bids (ITB) or Request for Proposals (RFP) is reduced from the three weeks to one week for amounts ranging from US\$50,000 to US\$150,000, and from four weeks to two weeks for amounts over US\$150,000. Fax or email bids can be considered if a secure fax machine with limited access (by authorized staff not directly concerned with the procurement action), locked room or secure email address is used;
- (iii) "Delivery time" may be included as a key driver for best value for money;
- (iv) Automatic use of other UN entities' long-term agreements (LTAs);
- (v) Increase in the threshold for direct single source procurement from US\$ 5,000 to US\$ 10,000;
- (vi) Approval of urgent payments up to US\$ 50,000 by one signatory staff member, if a second signatory staff member has not been appointed. Once a second signatory staff member is appointed, the payment authorisation will require two signatures.

## 4. Roles, Authorities and Accountabilities

4.1 [Paragraph 3.2 of AM Item 3.4](#) stipulates that "everyone has responsibility for internal control". Individual responsibility derives from two types of financial authority:

- (a) Authority to enter into commitments
  - (i) The Director-General designates in writing those officials authorized to enter into commitments (**Approving Officers**); they in turn delegate this authority ([Form AM 3-3](#)) to staff members under their supervision. However the ultimate responsibility for Sector/Office/Bureau lies with the ADG and director in line with the delegation from the Director-General (see Article 5.7 of the Financial Rules, in [AM Appendix 3.3A](#)).
  - (ii) Officials (chiefs of section and directors) who are granted signature authority as approving officers must ensure, before formally committing the Organization to a contractual arrangement, that the commitment and expenditures are in conformity with the provisions set forth in the Financial



Rules (see [AM Appendix 3.3A](#)) and the relevant provisions under [AM Item 3.8](#) and [AM Item 10.2](#).

- (iii) The authority to enter into commitments carries with it the authority to disengage from a commitment through the cancellation of a contract.
- (b) Authority to certify commitments
  - (i) The **Chief Financial Officer (CFO)** is responsible for prior approval of commitments. The CFO may in turn delegate to **Certifying Officers** the authority to examine and approve commitments within the limits approved by the CFO, and in accordance with the certification criteria set out in Items (a) to (i) of rule 5.11 and article 6 of the Financial Rules (see [AM Appendix 3.3A](#)).
  - (ii) Administrative Officers play the key role of certifying officer by ensuring that commitments and expenditures are incurred in conformity with the Financial Rules (see [AM Appendix 3.3A](#)) and the provisions of [AM Item 3.8](#), including verification of accrual estimates within commitments.
  - (iii) In field offices or bureaux, in cases where administrative units are not adequately staffed to ensure proper operational support, a designated staff member may act as both approving and certifying officer. Nevertheless, the same person may not sign a contract and authorize the related commitment.

**The separation of duties between approving and certifying officers is a cornerstone of internal control and must be strictly respected.**

## 4.2 Other contract responsibilities

Responsibilities relating to contracts have been assigned to various units:

- (a) The Bureau of Financial Management (BFM) is responsible for drafting contract policies and procedures;
- (b) Administrative units, under the authority delegated by BFM, are responsible for the application of contracting procedures. The Chief Financial Officer (CFO) ensures that such procedures have been applied correctly;
- (c) Sectors, bureaux and offices are responsible for the accurate and timely processing of contracts and must allow sufficient time for their implementation within the fixed financial periods;
- (d) Programme Specialists, in their capacity as contract requesters, are responsible for identifying the need to incur expenditure for services, goods or works and following the chain of events leading to the certification of the contractual arrangements entered into, including ensuring that the quality and quantity of the deliverables are in conformity with the contractual arrangements;
- (e) Specialist and advisory roles are played by the include: Contracts Committee, described in detail in [AM Item 7.4](#) "Contracts Committee", Publication Officers and the Sector for External Relations and Public Information (ERI), described in detail in the UNESCO Publication Guidelines, and the Bureau of Knowledge and Information Systems (MSS/BKI), in relation to high-cost information systems equipment and services;
- (f) The Division of Common Services (MSS/DCS/PRO) is responsible for negotiating insurance arrangements for goods transported within the framework of a contract.






## 5. Procedures and Processes

### 5.1 Contracts management administrative procedure

- (a) The contracting process involves many different agents (programme specialists, directors, administrative officers and their respective assistants) who manage the contracting process from identification of the need to conclusion of the contractual agreement.

- (b) As a means of strengthening internal control, many checks and balances are built into the contracting process to avoid errors and mismanagement of funds. One method of internal control is the separation of duties within any given process, whereby different responsibilities are assigned to individuals exercising distinct functions. Delegated authority and accountability in the contracting process is set out in [Paragraph 4.1](#) above.
- (c) The steps involved in the contracting process are listed below. The role of each individual involved in the process is set out together with brief notes to guide them in performing their responsibilities.

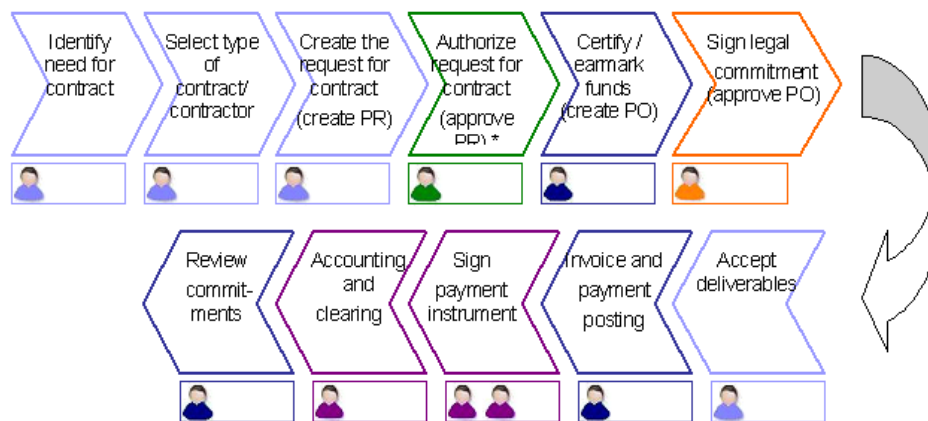
(d) **Legend**

-  Requesting officer (Programme Specialist or Corporate Services Specialist)
-  Supervisor (Chief of Section)
-  Certifying Officer
-  Approving Officer
-  Other (e.g. BFM, bank signatories)

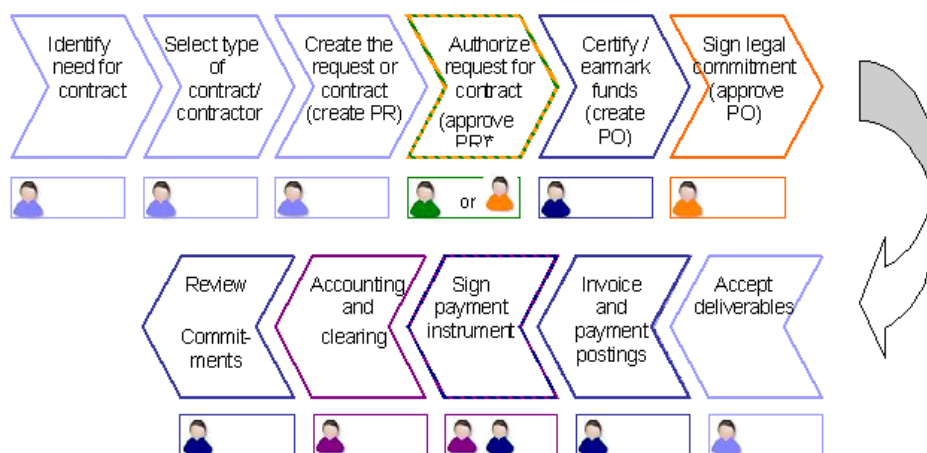
**Abbreviations:**

PR: Purchase Requisition; PO: Purchase Order; SES: Service Entry Sheet

(e) **Headquarters' Process Steps**



(f) **Field Offices' Process Steps**



\* Specialized Services such as BKI, ERI, LA may also be involved in giving clearance (see [Paragraph 5.2 \(d\)](#) below).

## 5.2 Administrative process details

### (a) Identify need for contract

#### (i) **Who?**

**Requesting officer (Programme Specialists or Corporate Services Specialists)**

#### (ii) **General principles**

- a. **The need for a contract should normally be defined at the planning stage, either during preparation and validation of the programme and budget or during preparation of a project document.** This is not always possible as specific needs may not have been identified at that stage.
- b. In defining the need for a contract, the following criteria should be taken into account:
  - i. The external expertise envisaged is absolutely necessary;
  - ii. The work envisaged is vitally important to the smooth running of the Organization and the implementation of its programmes;
  - iii. There are sufficient funds in the budget to cover the estimated cost of the contract, when converted into US dollars (UNESCO's reporting currency);
  - iv. The time needed to complete the work does not exceed the maximum length of time provided for under the type of contract envisaged.

#### (iii) **Control checks**

- a. Could the service be provided internally?
- b. Does the service reflect programme and operational objectives?
- c. What are the estimated costs of the contract, and are there sufficient funds available in US dollars? (For contracts funded under the Regular Programme, the constant US dollar rate should be used. For contracts funded by extrabudgetary funds, the monthly United Nations rate applicable at the time the contract is to be established should be used.)
- d. A contract funded under the Regular Programme may not exceed 12 months (see [Paragraph 3.9 \(e\)](#)), and services, goods and works must be submitted and delivered in accordance with the criteria set out in [AM Item 3.8](#). In the case of a contract funded by extrabudgetary funds, contract delivery may not exceed the project completion date.

#### (iv) **Tools and forms**

##### a. **Related forms: none**

##### b. **Related transactions in FABS** (Finance and Budget System software)

-> transactions to check budget availability:

YFM1 – Fund management (for contracts funded under the Regular Programme)

YPS8 – Project Management (for contracts funded by extrabudgetary funds)

### (b) Select type of contract and contractor

#### (i) **Who?**

**Requesting officer (Programme Specialists or Corporate Services Specialists)**

Once the need for a contract is clearly identified, the requesting officer must select the type of contract and the contractor.

#### (ii) **General Principles**

- a. Define **clear and complete**:

- i. goods supply specifications; or
- ii. Terms of Reference (TOR) for services; or
- iii. Statement of Works (SOW);
- b. A person outside of the contracting process should be able to understand clearly the contract objectives and the expected deliverables.
- c. Select the appropriate type of contract in cooperation with the administrative unit.
- d. Select the contractor in strict compliance with procurement rules.
- e. Formalize the selection process and prepare the contractor assessment form.
- f. No commitment may be made or contract proposed for validation until the selection form has been completed and signed. This guarantees that the requesting officer acknowledges responsibility for complying with the appropriate procurement rules, establishing an appropriate contract fee, monitoring execution of the contract and taking the necessary steps to obtain reimbursement of any advance in the event of unsatisfactory service by the contractor.
- g. Prepare draft contract on the appropriate standard form.

(iii) **Control checks**

The following control checks are set out in [AM Appendix 10.2A](#) "Procurement Guide". For further details please refer to this Item.

- a. What is the anticipated result of the contractual agreement?
- b. What is the history of the assignment? Has previous work been done?
- c. Are there any particular constraints as to the results to be sought?
- d. What is the contractor expected to do? What is the degree of detail to be provided?
- e. What is the time scale to include? Are there specific milestones during the performance of the work?
- f. Are there any hardware requirements connected with the assignment? When should any such deliveries be made and on what terms?
- g. How, when and in which form will the contractor present outputs?
- h. What type of institution would be more suitable to the need: a not-for-profit organization, a for-profit organization or an individual contractor?
- i. What bidding procedure should be followed, according to the estimated amount to be paid for the goods, service or work to be delivered? (see [AM Item 10.2](#) for procurement rule).
- j. Will the supplier be able to deliver the services/goods/works as foreseen in the contracts specifications?
- k. In view of the preparation of the draft contract, are the following elements available? :
  - i. Contractor name/address?
  - ii. Detailed purpose of the contract (as defined in the TOR/SOW or product specifications)?
  - iii. Deliverables with target dates for completion?
  - iv. Remuneration and instalments (payment is done when work is completed satisfactorily)?
  - v. Advance payments if applicable and in compliance with administrative rules? (see [Paragraph 3.9 \(a\)](#))

(iv) **Tools and forms**

- a. **Related Forms** (see [Paragraph 3.2](#))
  - i. [Form AM 7-3](#): Selection of Contractors for Services, Goods & Works
  - ii. Contracts for services:

- o [Form AM 7-4](#) – General purposes
  - o [Form AM 7-5](#) – Video & Films
  - o [Form AM 7-6](#) – Author’s (institutional)
  - o [Form AM 7-7](#) – Photographs
  - iii. Contracts for goods:
    - o [Form AM 7-2](#) – Contract for Goods and related services
    - o [Form AM 7-3](#) – Purchase order
    - o Commodities procurement for Headquarters (via MSS/DCS/PRO) in FABS
  - iv. Contracts for works:
    - o [Form AM 7-1](#) – small scale works
  - b. **Related transactions in FABS: none**
- (c) Create the request for contract (Purchase Requisition)
- (i) **Who?**
- Requesting officers (Programme Specialists or Central Services Specialists)**
- Support staff may assist in entering contract data under the supervision of the requesting officer. In such cases a written and signed record of this supervision must be retained
- (ii) **General principles**
- a. Ensure that the contractual commitment complies with the requirements of [AM Item 10.2](#) (on bidding procedures),
  - b. Ensure that the contract falls within the time limits set forth in [AM Item 3.8](#) for projects related to the Regular Programme;
  - c. Ensure that all contract data is entered in the Contract Management system or FABS when deployed to allow for appropriate administrative follow-up;
  - d. For contracts for production and translation services managed at Headquarters by MSS/CLD, contact MSS/CLD for the creation of the request for contract (see [Paragraph 3.7](#))
- (iii) **Control checks**
- a. Has the supplier been contracted before?
  - b. Is the supplier’s data available and up-to-date in the vendor master data (check with the administrative unit): correct name, address, full bank account details for payments in the currency of the contract, etc.
  - c. Does the Purchase Requisition (PR) reflect the specifications, or TOR or SOW as defined in the draft contract?
  - d. Are all deliverables and instalments properly detailed?
  - e. What are the correct budget code and G/L account to use? (the administrative unit will help identify the appropriate accounts)
- (iv) **Tools and forms**
- a. **Related Forms** (see [Paragraph 3](#)):
    - i. [Form AM 7-13](#): Selection / Evaluation of Contractors for Services, Goods & Works
    - ii. Contracts see step [Paragraph 5.2 \(b\)](#) select type of contract and contractor
  - b. **Contract Management system**: creation of PR and Selection form
- (d) Authorize request for contract (approve the purchase requisition):
- (i) **Who?**
- Supervisor of the requesting officer (chief of section), or Approving Officer in field offices where the supervisory function is not filled.**
- (ii) **General principles**

- a. The supervisor of the requesting officer authorizes the purchase requisition; in so doing, he or she confirms the need for a contract with a third party in line with work plan objectives. Final approving authority rests with the Approving Officer who, on the basis of the authority formally granted to him, signs the contract on behalf of the Organization.
- b. Clearance is also needed from:
  - i. Sector for External Relations and Public Information (ERI): for Photographs and Video & Films contracts;
  - ii. Publication Officers for author's contracts;
  - iii. Bureau of Knowledge and Information Systems Management (MSS/BKI): for non-standard IT purchases (equipment, software or services);
  - iv. Office of International Standards and Legal Affairs (LA): for non standard contracts;
  - v. Contracts Committee: when above CC review thresholds as per [AM Item 7.4](#).

(iii) **Control checks**

- a. Is the draft contract / purchase requisition in harmony with work plans and programme and operational objectives?
- b. Is the contract absolutely necessary for implementing the task specified in the Terms of Reference of the proposed contract (for example owing to existing staff's lack of expertise/capacity in existing staffing for performance of that particular task)?
- c. Is the proposed contractual commitment strictly in compliance with Organization's procurement rules (see [paragraph 5.2\(b\)](#))?
- d. Is the selection form available, properly completed and signed off by the requesting officer?

(iv) **Tools and forms**

- a. **Related Forms** (see [Paragraph 3](#)):
  - i. [Form AM 7-13](#): Selection / Evaluation of Contractors for Services, Goods & Works
  - ii. Contracts see step [Paragraph 5.2 \(b\)](#)
- b. **Contract management system**: approve or decline action

(e) Certify / earmark funds (create purchase order or funds reservation)

(i) **Who?**

**Administrative Officers (Certifying Officers)**

(ii) **General principles**

Certifying Officers are entitled to certify/earmark funds **within the certifying limit** formally delegated by the Chief Financial Officer ([Form AM 3-4](#)). To certify/earmark funds, Certifying Officers must:

- a. ensure that all tasks performed in the previous steps (from identification of needs to the authorization of the draft contract) comply with the Organization's Financial Rules and Regulations;
- b. ensure that funds reservations/purchase order will correspond to a legal obligation to a third party. Funds should not be earmarked prematurely and should be liquidated as rapidly as possible;
- c. verify correctness and consistency of all the financial aspects of the contract.

(iii) **Control checks**

- a. Are sufficient funds available for the contract, including provision for potential exchange rate differences?
- b. Does the budget code selected correspond to the activity?



- c. Where the budget holder is different than the requesting unit, has clearance been given for the Certifying Officer to make a commitment on behalf of another sector or office?
- d. Is the proposed contractual commitment strictly in compliance with the Organization's procurement rules?
- e. Has the selection form been properly completed and signed by the supervisor of the requesting officer?
- f. Where due compliance with a specific Administrative Manual Item is not possible, for example absence of compliance to bidding procedures, has due authorization and a waiver to the rule been obtained and documented on [Form AM 7-13](#)?
- g. Are the specifications, Terms of Reference or Statement of Works concerning the requested goods, services or works clear enough, and time frames clearly specified to simplify the acceptance of the future service, goods or works?
- h. Does the contract form appropriately reflect the programmatic need? (see above step create draft contract)
- i. Has the contract been prepared in a timely manner to allow adequate lead time for the subsequent steps, including obtaining the contractor's signature on the hard copy of the purchase order/contract prior to commencement of the work? A maximum of two-month period is allowed to cover the time lapse between FABS operations and signing of contract and the time lapse between receipt of last deliverable and liquidation of the related commitment.
- j. Have commitments under the Regular Programme been incurred only during the financial period concerned in conformity with the time limits for the validity of the various types of outstanding commitments ([AM Item 3.8](#))?
- k. Have commitments under extrabudgetary funds been incurred in compliance with the approved project document?
- l. Have the rules applicable to remuneration and advance payments under the various categories of contracts been respected? In the case of exceptions, the advance payments amounts should be properly justified and authorized.
- m. Do amendments to the contract change the substance of the initial contract? If so, a new contract should be drafted.
- n. Are the rules for currency of payment to the contractor respected?

(iv) **Tools and forms**

a. **Related Forms**

[Form AM 7-13](#): Selection / Evaluation of Contractors for Services, Goods & Works

b. **Contract management system**: approve or decline action

c. **Related transactions in FABS**

FMX1 – Create Funds Reservation (for Field Offices not using Contract Management / FABS MM)

(f) **Sign Legal Commitment**

(i) **Who?**

**Director (or designated officer) acting as Approving Officer**

(ii) **General principles**

a. **This authority is formally delegated to Approving Officers.**

Approving officers are responsible for signing contracts personally (including purchase order validation). In doing so, they become personally liable for the programmatic validity and financial accuracy..

**The Approving Officer is personally liable and financially**



**responsible for the consequences of the authorization.**

- b. Under no circumstances can the Approving Officer both sign a contract and create a commitment (i.e. create a purchase order).

**(iii) Control checks**

- a. Does the contract reflect programme and/or operational objectives of the division or office concerned?
- b. Has the contract request been properly reviewed, approved and certified at the appropriate levels (e.g. programme specialist, chief of section, AO)? This process is automatic when using Contract management interface and MM module in FABS.
- c. Has the contractor's selection form AM 7-13 been completed and approved at all levels?

**(iv) Tools and forms**

**a. Related Forms**

[Form AM 7-13](#): Selection / Evaluation of contractors for Services, Goods & Works

- b. **Contract management system**: approve or decline action

**c. Related transactions in FABS**

ME28N – Release Purchase Order

**(g) Accept deliverables**

**(i) Who?**

**Requesting officer (Programme Specialists or Corporate Services Specialists)**

**(ii) General principles**

- a. The Programme Specialist ensures that due value in the services or goods provided is received from the contractor. Creation of the Service Entry Sheet or Goods Receipt (SES or GR) under Contract management / FABS MM, or when Contract management / FABS MM is not used, the visa on the payment request engages the Programme Specialist's personal responsibility with regard to the conformity of the work realized and acceptance of deliverables provided for under the contract.
- b. With the last payment instalment to the contractor, the Programme Specialist assesses the quality of the service provided and submits to the AO unit a duly completed evaluation [Form AM 7-13](#) - Evaluation part) with the payment request (when not using Contract management / FABS MM) or with the SES details (when using Contract management / FABS MM).

**(iii) Control checks**

- a. Are deliverables accepted only when services have been received and only when such deliverables correspond to the quality and quantity specified in contract? In the event that the work produced does not correspond to the quality expected, has the contractor been requested to make the necessary adjustments?
- b. As set out in [AM Item 3.8](#), if the services rendered do not conform quantitatively and/or qualitatively to the terms of the contract, and if the contractor fails to remedy the situation without delay, the official responsible for the contract, in cooperation with LA and or ERI (for national public bodies, IGOs and NGOs), must take the necessary steps to:
  - i. obtain reimbursement of any advance payment or instalment already paid;
  - ii. block any future payment due under the terms of the contract;
  - iii. cancel the contract without compensation to the contractor,

liquidate or cancel the corresponding commitment, and communicate these facts to other Secretariat units concerned to warn them against awarding contracts to the same contractor in the future;

- iv. If the official responsible for the contract fails to take these steps, he or she may be held financially responsible under [Staff Rule 101.2](#), and this fault may be recorded in the corresponding performance report ([Staff Rule 104.11bis](#) and [HR Manual Chapter 14](#)).
- c. As part of the follow-up, when contracted services are not delivered by the prescribed date(s), the specialist with the AO, in cooperation with LA and, if necessary ERI (for national public bodies, IGOs and NGOs), should:
  - i. recommend that the contractor not be paid and/or demand reimbursement of any advance or instalment already paid, if the delay in delivery renders the services useless or invalidates the obligation; or
  - ii. draw up an amendment to the contract in order to change the delivery deadline(s).
- d. When financed under the Regular Programme, is delivery of the services, goods or works completed prior to the end of the financial period, in accordance with the general time limits for outstanding commitments? Similar follow-up should be done for contracts financed from extrabudgetary funds to ensure that the approved project document calendar is respected;
- e. Has the payment request form been completed and signed when not using Contract management/MM, or has a SES been created in Contract management/MM and sent to the AO unit with a signed copy of the contract and invoice when received (see next step)? Where individual contractors are not registered to issue headed invoices, the contractor should sign and submit a payment claim. Such documents must be submitted within 10 working days of receipt of services, or within 48 hours in urgent cases.

(iv) **Tools and forms**

a. **Related Forms**

[Form AM 7-13](#): Selection / Evaluation of Contractors for Services, Goods & Works

b. **Related transactions**

- i. Contract management: create SES or GR
- ii. FABS (when out of Contract Management): ML81N or MIGO: Service Entry against purchase order/Goods Receipt against purchase order.

(h) **Invoice and payment posting in FABS**

(i) **Who?**

**Administrative Officers (as Certifying Officers)**

(ii) **General Principles**

- a. A payment claim or invoice should not be forwarded to the administrative unit for posting and payment, **unless it complies fully with the financial clauses in the contract**. The invoice or payment claim **should be duly signed** by the requesting officer, and the signed copy of contract and evaluation ([Form AM 7-13](#) for services, goods & works) should be made available for verification. Where an invoice is not available, the payment claim should be duly signed and dated by the contractor.
- b. BFM/FNS' expenditure control role is to ensure through periodic

compliance reviews that financial transactions are correctly certified on behalf of the Chief Financial Officer (CFO) in accordance with UNESCO's Financial Rules and practices.

(iii) **Control checks**

- a. Has the delivery of the services, goods or works, financed under the Regular Programme, been completed prior to the end of the financial period, in line with the general time criteria for outstanding commitments?
- b. Has the requesting officer duly signed off the invoice or payment claim?
- c. Do amounts and other terms and conditions of the invoice or payment claim agree with the Service Entry Sheet or Goods Receipt and correspond to what is stated in the contract? If not obtain an explanation with supporting documents from the requester.
- d. Are the accounting assignments correct (WBS element, fund centre, G/L, exchange rate used, business area, etc.)?
- e. Is the vendor information correct (checks on vendor and contractual data entered by sectors such as correct selection of vendor, bank account, payment currency, tax code, etc.)?
- f. Where an advance payment, is the amount of advance fully justified? If the advance exceeds 33 are the decision and safeguards documented (see [Paragraph 3.9 \(a\)](#)) ?
- g. Is the invoice calculation (including VAT, if appropriate and within limits to be reclaimed) correct? Verify the arithmetical accuracy of computations.
- h. Is the "document number" (number automatically generated by FABS once the invoice or payment claim is posted) reported on the face of the original invoice or payment claim by the administrative officers or assistants?
- i. Has the contract file been filed and archived in conformity with UNESCO's requirements (see [paragraph 3.13.\(a\)](#) above).

(iv) **Tools and forms**

a. **Related Forms**

[Form AM 7-13](#) – Selection/Evaluation of Contractors for Services, Goods and Works

b. **Related transactions in FABS**

- i. For contracts not included in MM module of FABS, use:
  - o FB60 – Enter vendor invoice
  - o FB08 – Reverse document
- ii. For standard contracts included in MM module of FABS, use:
  - o MIRO – Enter incoming invoice
  - o MR8M – Cancel invoice document

(i) **Sign payment instruments**

(i) **Who?**

**Two bank signatories from the list of authorized bank signatories (mandatory)**

(ii) **General principles**

- a. The Chief Financial Officer is the only person authorized to make any modifications with regard to the authorized bank signatories.
- b. The same person cannot act both as Certifying Officer and bank signatory for the same payment. In other words, if a person with both Certifying Officer and bank signatory authorization certifies a payment, the related payment instrument must be signed by another authorised bank signatory.
- c. Bank signatories may not sign payments made to themselves.

- d. When payment is made from an office other than the one giving rise to the commitment and dealing with the supplier, responsibility for the accuracy of the payment request falls to the office holding the budget and signing the contract with the supplier.

(iii) **Control checks**

- a. **Headquarters:** Are all the payments posted in FABS in accordance with the Monthly Payment Schedule duly validated by the authorised staff?
- b. **Field Offices/Institutes:** Have all payments been duly certified by Certifying Officers?
- c. Have all bank rules and policies been followed: has all necessary payment routing data (SWIFT, bank account structure, etc) correctly included in the payment instruction?
- d. Have payments been charged to the correct UNESCO bank accounts? Do these accounts have sufficient balance for the payments? Have the payment instructions been sent to relevant banks for payment?
- e. In the event that a payment is returned to UNESCO by the paying bank, are the respective postings made in FABS and is BFM/FNS promptly informed of the return of funds (including the reason if known) for further action?

(iv) **Tools and forms**

- a. **Related Forms: none**
- b. **Related transactions in FABS**  
F111/F110 – Automatic payment transactions for payment request/status

(j) **Accounting and Clearing**

(i) **Who?**

**Financial Services (BFM / FNS) - Headquarters**

(ii) **General principles**

**The timely analysis and monitoring of expenditure G/L accounts, reconciliation of key G/L control accounts (e.g. GR/IR, TVA) and clearing of vendor accounts is an important part of the checks and balances built into the internal control system.**

This step enables the rapid identification of financial error (duplicate payments made, incorrect posting, year end cut-off errors) and reinforces the reliability of FABS, on the basis of which the financial statements and key management reports (reports on travel, commitments follow-up, etc.) are prepared.

(iii) **Control checks**

- a. Is follow-up and clearing of open items on vendor accounts conducted regularly?
- b. Are key G/L control accounts reviewed at least on a quarterly basis and are write-offs (to other G/L accounts) fully justified?
- c. Is an aged listing of uncleared balances kept with documented follow-up and action taken in response?
- d. Is there an immediate and effective follow-up of due monies, for example VAT?
- e. Are there analytical reviews of key G/L expenditure accounts and reporting of significant trends where identified?
- f. Is all remedial action followed up to ensure full resolution of the situation?

(iv) **Tools and forms**

- a. **Related Forms: none**

**b. Related transactions in FABS**

- i. FBL1N – Vendor line item display
- ii. FBL3N – G/L account line item display
- iii. F44 – Clearing of open items in vendors' accounts
- iv. F03 – Clearing of open items in G/L account
- v. F13E – Clearing of open items in G/L account
- vi. F13 – Clearing of open items in G/L accounts

**(k) Review commitments****(i) Who?****Administrative Officers (Certifying Officers)****(ii) General principles**

- a. Primary responsibility for this step rests with the members of administrative units (Certifying Officers). It is nevertheless understood that this task requires support from the Programme Specialists concerned who are in a direct contact with the contractor.
- b. BFM conducts periodic checks on commitment balances. This complementary responsibility is part of the normal checks and balances within a well functioning internal control system and does not override the primary responsibility of the Certifying Officer.

**(iii) Control checks**

- a. Have unused commitments been liquidated in compliance with established policies and procedures?
- b. Are advances for unsatisfactorily fulfilled contracts reclaimed in a timely manner so that the funds (especially under the Regular Budget) can be reprogrammed in accordance with the instructions of the Director-General and in conformity with the Appropriation Resolution adopted by the General Conference?
- c. Are regular reviews carried out to identify purchase requisitions and orders (Contract management/MM) that have not been processed in order to take appropriate action? Similar follow-up is required with respect to fund reservations that are not backed up by liabilities to third parties.
- d. Do contracts which span different financial periods respect the time limits set out in [AM Item 3.8](#), in the case of Regular Programme funding, or the project validity date, in the case of extrabudgetary funding?
- e. Has the Certifying Officer transmitted in writing to BFM at the end of each financial period the list of commitments that should be carried forward to the next financial period? Commitments carried forward must meet fully the requirements outlined in [AM Item 3.8](#).

**(iv) Tools and forms****a. Related Forms none****b. Related transaction in FABS**

- i. FMRP\_RFFMEP10X – commitments and funds transfer display
- ii. Z\_POLIST – Purchase orders extended list display
- iii. ME23N – Display purchase order
- iv. FBL1N – Vendor Line item display

**6. Guidelines**

Not applicable

**7. Forms**

- 7.1 [Form AM 7-13](#): **Selection/evaluation of supplier** (Selection and Evaluation of Contractors for Services, Goods & Works )
- 7.2 **Contracts for services:**
- (a) [Form AM 7-4](#): General purposes
  - (b) [Form AM 7-5](#): Video & Films
  - (c) [Form AM 7-6](#): Author's (institutional)
  - (d) [Form AM 7-7](#): Photographs
- 7.3 **Contracts for goods:**
- (a) [Form AM 7-2](#) - Contract for Goods and Related Services
  - (b) [Form AM 7-3](#) - Purchase Order
  - (c) Commodities procurement for Headquarters (via ADM/PRO) in FABS
- 7.4 **Contracts for works:**
- (a) [Form AM 7-1](#) – small works
  - (b) [Form AM 7-19](#) - large works
- 7.5 **Approving and Certifying Officers:**
- (a) [Form AM 3-3](#): Approving Officer registers
  - (b) [Form AM 3-4](#): Certifying Officer registers

## 8. Additional Help

Not applicable

## 7.3 Financing Activities Contracts

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

#### 1.1 Purpose

- (a) The **purpose of this Item** is to detail the specific provisions governing the use of this type of contract, and the procedure which should be followed in concluding such a contract with a not-for-profit organization.
- (b) Not-for-profit organizations include:
  - (i) NGOs, foundations and similar institutions having official relations with UNESCO;
  - (ii) NGOs, foundations and similar institutions not having official relations with UNESCO;
  - (iii) Governmental and intergovernmental entities (other than UN entities).
- (c) Except where expressly stated to the contrary, the provisions and explanations set out in this Item apply equally at Headquarters and in the Field and Category I Institutes.

#### 1.2 Scope of application

The present Item deals **solely with financing activities contracts** concluded **with not-for-profit institutions**. Separate Administrative Manual and [HR Manual](#) Items or Administrative circulars deal with contracts concluded with individuals (e.g. individual consultants), as well as contracts with for-profit organizations (e.g. contracts for Services, Goods and Works). Implementation partner agreements concluded with not-for-profit organizations do not fall within the scope of this Item.

**Because of the nature of activity-financing contracts, they may only be financed from the Regular Programme.**

### 2. Definitions

#### 2.1 Definition of a-financing activities contract

A financing activities contract can only be concluded by UNESCO:

- (a) In order to assist a not-for-profit organization in carrying out a specific activity which is within one of the fields of competence of UNESCO but not directly part of its own activities;
- (b) Where the work is done for or on behalf of the not-for-profit organization concerned. No work or part of the work may be done for or on behalf of UNESCO, or result in the provision of a manuscript, work, product, process or specialized service for UNESCO's own use;
- (c) Where, under conditions (i) and (ii) above, UNESCO's full or partial funding of the activity comes from the Regular Programme.

#### 2.2 Examples of authorized use of a financing activities contract

A unit of the Secretariat may use a financing activities contract, for example, when it comes:



- (a) To support financially a National Commission for the administrative and practical organization of a training seminar that is to be held in that country at the initiative of the Commission or a third party, in a field of competence of the Organization;
- (b) To support financially a not-for-profit organization for the granting of prizes for excellence in fields of activity that are encouraged by UNESCO;
- (c) To support financially a national programme that is in parallel with a UNESCO international programme, e.g. to finance a public library;
- (d) To support financially a University for the administrative and practical organization of a workshop to be held at the initiative of the institution or a third party, in a field of competence of the Organization;
- (e) To support financially an institution for the administrative and practical organization of the attendance of a given number of experts to a meeting to be held at the initiative of the institution or a third party, in a field of competence of the Organization.

### 2.3 Exclusions and restrictions

- (a) **Financing activities contracts may not be used for the granting of subventions or fellowships.** A financing activities contract may in no circumstance constitute a subvention, research fellowship, study grant or travel grant.
- (b) **Financial support for the appointment of temporary assistance personnel is excluded.** A financing activities contract may not be concluded for the purpose of appointing consultants, supernumeraries or other temporary assistance.
- (c) **Financing activities contracts may not be used to finance Participation Programme requests that are not approved by the Director-General.**
- (d) **Restrictions on the use of financing activities contracts for the granting of financial support to NGOs.** In pursuance of the revised Directives concerning UNESCO's relations with non-governmental organizations, a financing activities contract may only be concluded with an NGO for assistance to be provided under the special programme of support to non-governmental entities for activities in developing countries. Support provided to NGOs pursuant to a framework agreement, should be the subject of an exchange of letters between the parties ([AM Item 4.5](#)) and not of a financing activities contract.
- (e) **A financing activities contract may not be entered into with a contractor in default of a previous contract with UNESCO.** Financing activities contracts may not be concluded with previous contractors who have not settled amounts due under a previous contract with UNESCO, or who have otherwise failed to carry out their obligations there under.

## 3. Policies

### 3.1 Duration of contracts

- (a) A financing activities contract contains a **specific performance deadline**. For a contract obligated against the budget of a given biennium, the activity must begin before the end of that biennium and be completed not more than three months after the end of the same biennium, in conformity with the provisions described in [AM Item 3.8, paragraph 5.5](#) "Temporal criteria concerning the validity of commitments under the regular programme".
- (b) **The duration of contracts shall be limited to a maximum period of 12 months within the biennium.** The duration of a contract is defined as the period between its effective date, that is the date of signature by the contractor, and its expiry date, which is the date of approval by UNESCO of the reports submitted by the contractor
- (c) The financial commitment linked to the contracts shall have a maximum duration of

14 months; the additional 2 months' period for the commitments as compared with the related contracts thereby allowing the delay between "reserving" and "committing" funds to enable Staff to review and approve the reports submitted by the contractor and to process the final payment or liquidation of the commitment.

### 3.2 Principal terms of the contract

The principal terms which must be observed by UNESCO and the contractor, are set out in the clauses of each financing activities contract. These include both special clauses, written into each contract and the standard clauses printed on [Form AM 7-8](#). In order to be valid, a contract must be signed by both UNESCO and the contractor. Contracts signed by UNESCO and not returned duly signed by the contractor within the stated deadlines, are considered null and void unless the extended deadlines are agreed by both parties. Any clauses added, modified or deleted by the contractor after the contract has been signed by UNESCO are considered null and void, unless such amendment is duly countersigned by the Organization's original signatory. **Any changes made in the standard clauses of the contract forms require mandatory approval from LA prior to signing.**

### 3.3 Legal status of the contractor

- (a) Contractors, and any persons employed by them for the purpose of the execution of the activity covered by the contract, are not considered to be:
  - (i) Agents of UNESCO who are authorized to represent the Organization, make financial commitments in its name, or assign to it any obligations for which no express provision is made in the contract;
  - (ii) "Staff Members" or "members of the Secretariat" under UNESCO's Staff Regulations;
  - (iii) "Officials" or "experts" under the [Convention on the Privileges and Immunities of the Specialized Agencies](#) adopted by the United Nations on 21 November 1947 and the [Headquarters Agreement](#) concluded between the Government of France and UNESCO on 2 July 1954 ([AM Item 12.1](#)), or any other Host Agreement with the Government of the country where UNESCO entity is located.
- (b) Contractors may not benefit from any advantage or compensation for which no express provision is made in their contract.

### 3.4 General obligations of the contractor

- (a) The activities covered by a financing activities contract must not be in violation of any law and, more particularly, must not prejudice the property rights, copyright, patents or other rights of third parties.
- (b) Contractors must indemnify UNESCO and absolve it of any responsibility for any prejudice or damage sustained as a result of the non-observance of the contract's obligations and for any court action, claim or charge of any kind which may result from a wrongful act of commission or omission perpetrated by the contractors or by any of their subordinates in the execution of their contract. Contractors must also bear, or reimburse UNESCO for any legal costs and/or other legitimate expenses incurred in connection with any legal action in which the Organization may come to be implicated as the result of an offence committed by the contractors.

### 3.5 Financial support to the contractor

UNESCO's financial support of an activity is normally provided by means of a lump sum

which could be on a cost-sharing basis or as a full financial participation. The amount of the financial support, the currency or currencies of payment and the methods of payment must be indicated clearly and in full in the contract, which must be concluded in accordance with the provisions set out below.

- (a) **Principles:** Financial support granted by UNESCO under a financing activities contract arrangement shall be governed by the following principles:
  - (i) It shall be granted for projects or activities that consistent with UNESCO's priorities or constitute a useful addition to UNESCO's programmes and activities;
  - (ii) In no circumstances shall the granting of a financial support constitute a permanent commitment on the part of the Organization;
  - (iii) Financial support shall only be granted to supplement financial and/or material resources (including contributions in kind) available to the contractors from other sources;
  - (iv) Contractors shall bear all expenses incurred in the execution of activity-financing contracts.
- (b) **Giving publicity to UNESCO's financial support:** In agreement with the unit responsible, the contractor shall undertake to ensure that the funding granted by UNESCO is well publicized. To that end, UNESCO's financial support shall be mentioned in the internal and external reports of the contractor. The contractor and UNESCO shall agree upon appropriate arrangements for informing the public and, where necessary, the Press.
- (c) On the issue of publicity, the contract must also contain standardized clauses that protect UNESCO in respect of, inter alia, agency, representations, limitation of liability, and misuse of name, acronym and logo, conflict resolution. With regard to the use of the name, acronym and logo of UNESCO, the Directives concerning this matter ([34 C/Resolution 86](#)) have to be applied.

### 3.6 Currency of payment

Financial support is normally payable in US dollar or in euro. It can however be payable in the currency of the country where the contractor resides or maintains headquarters, unless the activity is to be done outside that country and/or the contractor has related expenses payable in other currencies. No other exceptions to the rule may be allowed without the approval of BFM and at the contract's negotiation stage. If currency must be converted for the purpose of payment, the rate of exchange used is the official UNESCO rate of exchange in force on the date of payment. A clause to that effect must appear in the contract. Any sum reimbursed by the contractor to the Organization must be reimbursed in the currency in which it was paid.

Staff Members are encouraged to contract in US dollar or in euro to reduce foreign exchange risks. In cases where this is not feasible, there must be the adequate budget availability to cover currency volatility and related risks.

### 3.7 Methods and conditions of payment including advance payments

- (a) Payments may be scheduled in two or more instalments. The last instalment is paid after the contractor produces an itemized financial statement, certified by the contractor, showing the use of the funds provided by UNESCO together with any supporting documentation required, and, if UNESCO's support is in excess of 50% of the total funds received by the contractor for the activities funded by UNESCO, an itemized financial statement certified by the Chief Executive Officer and the Chief Financial Officer of the body implementing the contract, showing the total expenditure incurred and the total funds received by the contractor for the activity.
- (b) The principle of advance payments up to a maximum of 90% of the total contract,

under “exceptional” or “special” circumstances is recognized. Such arrangements may be made, on the understanding that the necessary safeguards are in place to ensure that the activity will be implemented (e.g. through making provision for reimbursement in case of non-implementation and other mitigating actions such as bank guarantees) and linking advances to milestones (e.g. time bound or on completion of distinct phases within the activity). Thus, when several distinct phases exist within the framework of a given activity, the advance payment is made for each phase at its inception, and not immediately for the whole contract.

- (c) These safeguards shall be clearly stated in the contractual document ([Form AM 7-8](#)).
- (d) Advance payments of UNESCO’s financial support can only be made **after receipt of a detailed work plan, including the costs of the specific elements that make up UNESCO's contribution and, if the latter exceeds 50% of total funds to be received by the contractor for the activity funded by UNESCO, a detailed work plan including the costs of the whole activity.**

### 3.8 Contractor’s accountability

The contract must contain explicit language recognizing the expected outcomes for which the financial support is given and for which the contractor is responsible, as well as clauses relating to financial accountability and reporting, including, where appropriate, the right for UNESCO to audit the itemized financial statement.

### 3.9 Repeat orders

Repeat orders (i.e. contracts with the same contractor in the one calendar year) must be avoided. Financing activities contracts may not be broken or split so as to reduce them to below the USD 150,000 threshold in order to sidestep the due diligence of the Contracts Committee.

### 3.10 Contract amendments

There are no limits to the number of amendments possible, except for compliance to [Paragraph 3.1](#) above on the duration of financing activities contracts and the limitation to a 12-month period.

### 3.11 Contract cancellation

If the activity has not yet begun, and if no advance on financial participation has been paid, a financing activities contract may be cancelled by the unit responsible. In all other cases, the prior approval of LA is required against the possibility that the contractor may claim an indemnity. If advance instalments have been made, please refer to procedures under [AM Item 7.2](#).

### 3.12 Insurance

Contractors are not insured by UNESCO for the execution of their contract. It is therefore the responsibility of contractors to take out any insurance they may need against illness, accident, death, material damage or other losses which may or may not prevent the execution of their contracts.

### 3.13 Taxation

Taxes levied by national authorities on monies paid to contractors by UNESCO are not reimbursable by the Organization.

## 4. Roles, Authorities and Accountabilities

4.1 **“Everyone has responsibility for internal control”** ([AM Item 3.4 paragraph 4.1](#)) Individual accountability in the implementation of the above concepts is reinforced through the establishment of Approving Officer registers ([Form AM 3-3](#)) to complement the Certifying Officer registers ([Form AM 3-4](#)). These two financial authorities are detailed in paragraphs below. The registers have been instituted to foster an open and transparent contracting process whose actors assume their duties in strict compliance, not only with the Financial rules ([AM Appendix 3.3A](#)) and [Financial Regulations of UNESCO](#), but also the ethical standards set forth in the [“Standards of Conduct for the International Civil Service”](#).

4.2 **This individual accountability is based on two sources of financial delegation:**

(a) Authority to enter into commitments

- (i) The Director-General designates in writing those officials authorized to enter into commitments (**Approving Officers**). They may in turn redelegate this authority to Staff Members under their supervision. This re delegation should be documented using [Form AM 3-3](#). However the ultimate responsibility of the Sector/Office/Bureau rests with the ADG and Director in line with the delegation from the Director-General (see Article 5.7 of the Financial Rules [AM Appendix 3.3A](#)).
- (ii) Managers (Chiefs of Sections and Directors) who as Approving Officers are granted signature authority must ensure, before formally committing the Organization to a contractual arrangement, that the commitment and expenditures are incurred in strict conformity with the provisions set forth in the Financial Rules [AM Appendix 3.3A](#) and the relevant provisions under [AM Items 3.8](#) and [7.4](#).
- (iii) The authority to enter into commitments includes the authority to disengage from an obligation through the cancellation of a contract.

(b) Authority to certify commitments

- (i) The authority for prior approval of commitments is assigned to the Chief Financial Officer. He/she delegates in turn to **“Certifying Officers”** the authority to examine and approve commitments within the limits approved and in accordance with the criteria of such certification as set out in Items (a) to (i) of Articles 5.11 and 6 of the Financial Rules ([AM Appendix 3.3A](#)).
- (ii) Administrative Officers play the pivotal role of Certifying Officer to ensure that commitments and expenditures are incurred in strict conformity with the Financial Rules ([AM Appendix 3.3A](#)) and as detailed in [AM Item 3.8](#).
- (iii) In certain Field Offices or Bureaux, where administrative units are not adequately staffed to ensure proper operational support, a designated Staff Member may exceptionally combine both above functions. In these circumstances, the same person cannot sign the contract as approving officer and authorize the related commitment.

**The segregation of duties between Approving and Certifying Officers is a cornerstone of internal control and as such must be strictly complied with in the conclusion and administration of financing activities contracts.**

4.3 **Other assigned responsibilities linked to financing activities contracts**

The following responsibilities linked to contracts have been assigned to various units:

- (a) BFM is responsible for formulating policy and procedures for contracting;
- (b) Administrative units, acting under the authority delegated by BFM, are responsible



for the application of procedures for contracting. The Chief Financial Officer is responsible for ruling on the correctness of the application of such procedures;

- (c) Sectors/ Bureaux/Offices are responsible for the accurate and timely processing of the contract, to allow sufficient time for its implementation within the prescribed financial periods;
- (d) Programme Specialists as requestors working within the Sectors/Bureaux/Offices are responsible for identifying the need to financially support activities which are complementary to those undertaken directly by the Secretariat, and to select the contractor and follow the chain of events leading to the certification of the contractual arrangements entered into, including ensuring that the quality (and associated costs) of the implemented activity are in conformity with the arrangements foreseen in the contract;
- (e) Specialist and advisory roles are as defined in: Contracts Committee (see [AM Item 7.4](#)).

## 5. Procedures and Processes

### 5.1 Selection of the contractor

- (a) Contractors must be selected on the basis of the contribution which the activity covered by the contract is able to make to the achievement of UNESCO's objectives and the execution of its programme. In view of UNESCO's universal vocation, special consideration must be given to the selection of contractors from a wide range of intellectual and geo-cultural backgrounds.
- (b) Prior to the conclusion of contracts, responsible Programme Specialists should ascertain whether the identified contractor possesses adequate capacities, including access to an operational bank account, and expertise to carry out the envisaged activities. To this end, Programme Officers should require detailed project proposals from potential contractors. Such proposals should be evaluated on the basis of two groups of factors:
  - (i) **Quality criteria** (e.g. relevance, substantive quality, effectiveness, expected results and possible impact of project proposals);
  - (ii) **Performance criteria** (e.g. programme delivery capacity of the implementing body, its responsiveness and reliability).
- (c) **To ensure transparency, the process undertaken and the results of assessing the contractors' capacity, as well as the analysis and conclusion of the review of project proposals, should be documented on [Form AM 7-14](#) and kept in the project/contract files.**
- (d) **No competitive bidding.** Financing activities contracts are not subject to the procedures for the purchase of goods and services described in [AM Item 10.2](#). However, any contract proposal entailing financial support of more than USD 150,000 must be submitted to the Contracts Committee for decision (see [AM Item 7.4](#)).

### 5.2 Procedures on concluding and implementing financing activities contracts

The other operational procedures and processes related to the conclusion of a financing activities contract and follow up of its implementation, including the payment of contract instalments, follow the same contracting steps as under contracts for Services, Goods and Works. Guidelines are detailed in [AM Item 7.2 paragraphs 5.1](#) and [5.2](#).

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 [Form AM 7-8](#) - Financing Activities Contract
- 7.2 [Form AM 7-14](#) - Selection and Evaluation of Financing Activities Contractors
- 7.3 [Form AM 3-3](#) - Designation of Approving Officers at Headquarters and at Established Offices away from Headquarters
- 7.4 [Form AM 3-4](#) - Designation of Certifying Officers at Headquarters and at Established Offices away from Headquarters

## **8. Additional Help**

Not applicable



## 7.4 Contracts Committee

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item. This Item applies both to Headquarters and entities away from Headquarters. (Original: English).

### 1. Overview

1.1 This item deals with the Contracts Committee which has been established at Headquarters to review and render written advice on procurement and contracting actions. Where the advice of the Contracts Committee is required, no final action leading to the award or amendment of a contract may be taken before such advice is received.

1.2 Contracts submitted to the Contracts Committee, when above given review threshold as per Article 2.2, include:

- Contracts for goods, works or services ([AM Item 7.2](#));
- Long-term Agreements ([AM Item 7.7](#))
- Implementation partners agreements ([AM Item 7.5](#));
- Financing activities contracts ([AM Item 7.3](#));
- Individual consultant and other specialist contracts ([HR Manual Item 13.10](#)) and
- All other contractual agreements that include the transfer of financial resources from UNESCO to a third party.

1.3 The following are excluded from the scope of the present Item:

- Personnel contracts other than individual consultants and other specialist contract ([HR Manual Chapter 13](#));
- Inter-Agency Agreements and Cooperation in procurement with other Organization of the United Nations System i.e. reliance on UN entity tender results, use of UN entity long term agreement, procurement from a UN entity and outsourcing from a UN entity ([AM Item 7.9](#))
- Intergovernmental Body Allocation Contracts i.e. contracts determined by Intergovernmental bodies and/or Committees established by Intergovernmental Bodies to approve the allocation of financial resources from a Fund established under a UNESCO governing body or an International Convention ([AM Item 7.6](#))

1.4 The Contracts Committee reviews the present and related manual Items periodically and makes recommendations for their revision, taking particular account of the effect of inflation on the ceilings for competitive bidding and the procedures for such bidding.

### 2. Definitions

2.1 **Purpose of the review by the Contracts Committee.** The purpose of the review of the proposed contract(s) is to:

- a) Endorse that the proposed contracting actions are in accordance with the UNESCO Financial Regulations and Rules, policies, procedures and instructions, and more especially "[Administrative Manual Chapter 7 Contracts](#)", "[Chapter 10 "Property and Procurement"](#)", "[HR Manual Chapter 13 "Contractual Arrangements"](#)" and that

appropriate funds are available to cover the cost of the proposed contract.

- b) Examine and provide clearance regarding the financial, commercial, operational implications of any proposed contracting action, comment where appropriate as to whether, in its view, the proposed action, inter-alia, is in the best interest of UNESCO, and confirm whether the proposed contract is appropriate.
- c) In accordance with the above, the Contracts Committee is not responsible but may provide advice on the adequacy or necessity of the requirement being met under the proposed contracting action. Such responsibility rests with UNESCO personnel approving the requirement.

**2.2 Terms of reference of the Contracts Committee.** The scope of review by the Contracts Committee includes the following:

- a) All proposed contract(s)<sup>(1)</sup>, other than Individual consultant and other specialist contracts, which involve commitment to a Contractor, with respect to a single request or a series of related requests, the total contractual amount of which having a value greater than or equal to USD 150,000 per calendar year (January-December).
- b) Proposed Individual consultant and other specialist contract(s), with respect to a single request or a series of requests, which in aggregate have a value greater than or equal to USD 100,000 (excluding travel and DSA) per calendar year (January-December).
- c) Proposed Contract(s) for goods, works or services which involve commitment to a Contractor, with respect of a single request or a series of related requests, which is the result of a waiver of competitive bidding and in aggregate have a value greater than or equal to USD 100,000 per calendar year (January-December).
- d) Proposed amendments or series of amendments to a contract that the Committee has previously approved which in aggregate would have a value greater than USD 150,000 or which would increase the amount of the contract as previously reviewed by a Contracts Committee by more than 10 per cent, whichever is less.
- e) The establishment of an UNESCO Long-term Agreement (LTA) for goods or services estimated to exceed USD 100,000 per calendar year (January – December) must be reviewed by the Contracts Committee, with the exception of valid LTAs which have been established by other United Nations Organizations. Any UNESCO LTA where the terms and conditions foresee it could reasonably be relied upon by other organizations of the United Nations must be reviewed by the Contracts Committee (CC) regardless of the estimated procurement amount as the cumulative value per calendar year for the same purpose may exceed USD 100,000.
- f) Proposed contract(s) or series of related contracts which generate income in a value greater than or equal to USD 50,000, excluding items under purview of the Headquarters Committee. The term “income” refers to the Contracts Committee’s responsibilities defined in item 10.1 of the Administrative Manual, relating to a contract or disposal of UNESCO assets.
- g) Review of post-facto and retroactive situations with total value greater than or equal to USD 150,000, in order to provide the clearance and/or ratification of actions not conforming to the established review and award process, and/or acceptance of charges against appropriate budgets.
- h) Other matters relating to a contract or disposal of an asset, including policy issues, as may be referred to the Committee by the Sector/Division/Bureaux/Institute/Office.

**2.3.** The rules of cumulative of a” cumulative value” applies to all contracts or

combinations of contract types listed above i.e. series of proposed awards to the same contractor per calendar year January - December) issued by the Contracting Unit under the delegated authority exercised by the Sector ADGs/Directors of Bureaux/Institutes and Directors/Heads of Offices away from Headquarters. It is not permissible to break/split contracts in order to avoid the due diligence by the Contracts Committee. The authorization limits are exclusive of value added tax or any other taxes if applicable.

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[1] To include contracts for goods, works or services (when concluded based on competitive bidding), implementation partnership agreements, financing activities contracts and other forms of contractual agreements with financial implications, other than those excluded in Article 1.3.

### 3. Policies

- 3.1 [Financial Regulations 10.1 \(a\)](#) provides that: “the Director-General shall establish detailed financial rules, operating policies and procedures in order to ensure effective financial administration, the exercise of economy and safeguard of the assets of the Organization.”
- 3.2 [Financial Regulations 10.5](#) provides that: "Tenders for equipment, supplies and other requirements shall be invited by advertisement, except where the Director-General deems that, in the interests of the Organization, a departure from the rule is desirable."
- 3.3 [Financial Rule 1.6](#) provides that: “the Deputy-Director General is responsible for the overall supervision of the implementation and application of the Financial Rules. The Deputy Director-General oversees the development and issuance of detailed instructions, policies and procedures manuals for the implementation of these rules on behalf of the Director-General”.
- 3.4 Accordingly, the DDG may decide to create **Regional or Local Contracts Committees (RCC/LCC)** away from Headquarters when requested by the Director at the location and after receiving the written advice of the Contracts Committee at Headquarters. Such Regional or Local Contracts Committees would normally be set up where there is sufficient professional staff locally to ensure adequate and objective expertise. Officers from other organizations of the UN system with comparable responsibilities may be designated from time to time to serve on the UNESCO Contracts Committee. The provisions applying to the Headquarters Contracts Committee, with the exception of the review thresholds and membership, will apply mutatis mutandis to the Regional/Local Contracts Committee for their specific location.
- 3.5 Furthermore, the DDG may decide to agree to the use of a Contracts Committee of another organization of the United Nations or to the use of a local review committee established on the basis of cooperation with other United Nations organizations or agencies, provided that the regulations and rules followed are in principle consistent with those of UNESCO .

### 4. Roles, Authorities and Accountabilities

- 4.1 **Membership of the Contracts Committee.** The Contracts Committee at **Headquarters** shall be composed of six members:

- DIR/BSP or his/her Sr. Representative, as Chairperson
  - ADG/Programme Sector, or his/her Sr. Representative, as Member
  - DIR/FO, or his/her Sr. Representative, as Member
  - DIR/MSS or his/her Sr. Representative, as Member
  - CFO/BFM or his/her Sr. Representative, as Member
  - DIR/LA, or his/her Sr. Representative, as Member.
- 4.2. Each member shall serve in their individual expert capacity and, except Chairperson, representatives of Legal Affairs and the Bureau of Financial Management, shall serve a maximum of three years, renewable once, for a maximum of six years.
- 4.3. A Chairperson and three members constitute a quorum.
- 4.4. The ADG/Director of each entity identified shall nominate the senior staff members from their Sector/Division/Bureaux/Office to serve as members/alternate(s) on the Contracts Committee
- 4.5. The Director of the Internal Oversight Service (IOS) or his/her representative may attend any meeting as an observer
- 4.6. DIR/HRM or his/her representative may attend a meeting where a submission for an Individual consultant and other specialist contract(s) is reviewed
- 4.7. In case of a submission done by a unit under the authority of a Committee Member, the said Member will not participate in the decision making
- 4.8. In case of an actual or perceived conflict of interest, the concerned Contracts Committee member should disclose the matter to the Contracts Committee and/or other appropriate UNESCO official and if necessary recuse him/herself from consideration of the matter. UNESCO Contracts Committee may seek guidance from the Ethics Office.
- 4.9. In the case of highly technical submissions, the Committee may seek the opinion of independent external specialists.
- 4.10. A **Secretary of the Contracts Committee**, located in BFM, is responsible for:
- Ensuring the compliance review by the BFM/FPC 'one-stop-shop' has been obtained.
  - Ensuring timely and efficient distribution of submission and relevant documentation to Contracts Committee members.
  - Arrange and coordinate the meetings, ensure the quorum, participate as non-member, in a non-voting capacity.
  - Preparing Contracts Committee related correspondence.
  - Drafting the minutes of the Contracts Committee meeting and the Contracts Committee recommendations and submitting those, when approved and signed by the members and the Chairperson, to Sector ADGs/Directors of Bureaux/Institutes and Directors/Heads of Offices away from Headquarters to whom the Director-General has delegated the authority to award contracts.
  - Liaising with UNESCO Sector/Division/Bureau/Office on issues involving Contracts Committee procedure, requesting additional information or clarifications on submissions, including in relation to any inquiries raised by Contracts Committee members regarding contracting actions under review.

- Ensuring a permanent record and audit trail of all Contracts Committee minutes, recommendations and case presentations reviewed by it.
  - Compiling statistics on the workload and activities, and other matters pertaining to the Contracts Committee.
- 4.11. A **Chair person of Contracts Committee** is accountable and responsible for:
- Approving cases for inclusion on the Contracts Committee agenda
  - Reviewing cases prior to Contracts Committee meetings and, if necessary, requesting clarifications or additional information
  - Ensuring compliance with rules and mitigating UNESCO risks as far as possible
  - Convening and chairing the meetings
  - Promoting fairness, integrity and transparency throughout the contracting process
  - Facilitating a consensus based decision making process
  - Notifying the DDG of submissions that are rejected or deferred by the Contracts Committee. Specifying at meetings and thereafter, in the Contracts Committee minutes, the reasons for rejections or deferrals of submissions, and making recommendations for remedial action, where appropriate.
- 4.12. A **Member of the Contracts Committee** is responsible for:
- Confirming his/her availability for the meeting.
  - Preparing for the meeting by reviewing assigned submissions in advance.
  - Ensuring full impartiality, objectivity and confidentiality in the course of reviewing the case and given recommendations.
  - Endorsing the compliance review by the 'one-stop-shop' that:
    - § the proposed contracting actions are in accordance with the UNESCO Financial Regulations and Rules, policies, procedures and instructions,
    - § the contracting process is fair, competitive and provides the best value for money.
  - Examining the operational, financial and legal implications of the proposed contract as well as its implications on a longer term (e.g. maintenance of IT systems).
  - Ensuring that the competitive offer is sought for disposal of goods, where applicable.
  - When writing-off asset(s), ensuring that there is no negligence. If so, provide advice for future action.
  - Abstaining from the case if there is a conflict of interest.
- 4.13. A **'One-stop-shop'** for contracting, located in BFM, is responsible for
- Consulting, recommending and providing solutions to the submitting unit all through the procurement and contracting cycle.
  - Ensuring, in cooperation with the submitting unit, accurate, timely and comprehensive presentations to the Contracts Committee, in full compliance and adherence with the established rules and procedures on procurement and contracting (i.e. compliance review and quality control by 'one-stop-shop').

- Providing to the Contracts Committee, upon request by the Contracts Committee or by its Chairperson, clarifications and/or additional information in connection to compliance with the established rules and procedures.
- Verifying with the submitting unit the availability of funds.

## 5. Procedures and Processes

- 5.1 **Submissions to the Contracts Committee.** The unit responsible for the submission sends to the Chairperson and Secretary of the Contracts Committee - via the Administrative Officer (AO) of the Sector/Bureau/Institute/Office with the approval of the ADG of the Sector or the Director of the Bureau/Office - the original of the submission, together with the supporting documentation. Submissions should be sent three working days in advance of the Committee's review meeting.
- 5.2 For proposed Individual consultant and other specialist contracts, the submissions shall be sent to the Contracts Committee through DIR/HRM, confirming the review and recommendation for a proposed award.
- 5.3 In addition, for all except Individual consultant and specialist contracts, the Sector/Bureau/Institute/Office must ensure consultation on applicable procedures has taken place with the BFM/FPC 'one-stop-shop' for contracting, to facilitate the review by the Contracts Committee.
- 5.4 The submissions to the Contracts Committee shall provide sufficient detail to enable the Contracts Committee to obtain an accurate and complete description of the actions taken and the basis for the proposed award. Standard on-line forms including a list of documentation required by the Contracts Committee must be used to that effect.
- 5.5 If the Chairperson considers that a discussion by the Committee is not necessary, he/she clears the submission and forwards it to the other members of the Committee for their review and clearance.
- 5.6 In cases where the Chairperson feels that a discussion by the Committee is required, he/she requests the Secretary of the Contracts Committee to arrange and coordinate a meeting.
- 5.7 If the Contracts Committee is unable to reach a unanimous decision or if the submission is not cleared by the Contracts Committee, the submission may be presented, at the request of the Contracting Unit, to the DDG for review and decision. The DDG shall communicate his/her decision within three (3) working days. In cases where the DDG decides to overrule the Contracts Committee, he/she shall record in writing the reasons for such a decision which must conform to the provisions of the Manual.
- 5.8 When processing an approved contract, the Sector/Bureau/Office/Unit makes reference to the Committee's decision in iRIS and attaches a copy of the decision.
- 5.9 The Contracts Committee review normally takes place bi-weekly. Urgent submissions can be considered under special review. Decisions or recommendations of the Contracts Committee shall be formally communicated in writing within three working days following the meeting or on-line review at which the decision was taken.
- 5.10 The Committee establishes its own rules of procedure and if deemed necessary will use teleconferencing or videoconferencing to increase efficiency.
- 5.11 The clearance of the submission or its rejection constitutes a record of the proceedings and decision of the Committee. The decision or the recommendation is duly recorded and endorsed by all members. The original is filed by the Secretary of the Contracts Committee together with the original of the submission. Copies of the decision are sent to all concerned. It is the responsibility of the Sector ADGs/Directors of Bureaux/Institutes and Directors/Heads of Offices away from Headquarters to ensure the overall compliance with the UNESCO Administrative Manual and other official instructions. This includes strict compliance and adherence to the recommendations made by the Contracts Committee and/or the DDG.

**6. Guidelines**

Not applicable

**7. Forms**

7.1 [Form AM 7-9](#) : Selection Form of an Implementation Partner

7.2 [Form AM 7-15](#) : Submission to the Contract Committee

**8. Additional Help**

Not applicable



## 7.5 Implementation Partners

### Primary Author

For any information or suggestions, contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this Item is to set out guidelines for the selection of Implementation Partners for UNESCO programmes and projects and to establish selection criteria and procedures thereof, as well as to spell out the characteristics and contents of related agreements.
- 1.2 Implementation partners apply to not-for-profit organizations such as non-governmental organizations (NGOs), research institutes, universities, foundations and professional associations. They may also include governments, governmental entities and intergovernmental organizations, except in the cases specified below in Section 2, Definitions.
- 1.3 UNESCO and the implementing partner must establish an implementation partners agreement which sets out the obligations of both parties.

### 2. Definitions

- 2.1 Implementation partners are not for profit institutional entities to which funds are transferred for the implementation of a UNESCO programme or project. An implementation partner is expected to add value beyond the delivery of a product or service, and to participate in planning and review activities. An implementing partner often fulfils a unique function and cannot be easily inter-changeable with another organization. The implementation partner is entrusted with and fully responsible and accountable for successfully managing and delivering UNESCO programmes and projects outputs.
- 2.2 Implementation partners may include governmental bodies, intergovernmental organizations, NGOs; foundations and similar entities, such as research institutes and universities, professional associations, and other “not-for-profit” organizations. However, implementation partners will not include:
  - (a) entities belonging to the “for-profit sector”;
  - (b) governments and other donors in situations where they would be recipients of funds from a self-benefitting funds-in-trust arrangement set up by the said donor in the same sector of activity as the implementation partners agreement under consideration;
  - (c) governments and governmental entities on whose territory a project or activity is to be carried out with funds donated by a third party, unless that third party has given its prior written agreement to the selection of the government or governmental entity as an implementation partner in the sector of activity of the proposed programme or project.
- 2.3 The provisions in this Item do not apply to procurement actions, under which UNESCO acquires, by purchase or lease, goods, works or services. The provisions applying to procurement are contained in [AM Item 10.2](#).

### 3. Policies

Not applicable

## 4. Roles, Authorities and Accountabilities

### 4.1 Accountability of UNESCO Officials

In the exercise of their responsibilities as detailed in this Item, UNESCO officials responsible for compliance with this Item are reminded that they are accountable to the Director-General for the proper discharge of their functions. They are also reminded of [Staff Rule 101.2](#), Financial responsibility, which provides: "Any staff member who, by malice or culpable negligence, or by failure to observe any regulation, rule or administrative procedure of the Organization, involved the Organization in unnecessary liability, expense or loss, shall be held responsible, and may be required to pay compensation therefor."

### 4.2 Accountability of Implementation Partners

Implementation partners are to be held accountable by the Organization for the full discharge of their obligations under the implementation partners agreement, including in respect of their role, the expected outcome of the agreement, the reimbursement of funds in the event the work is not completed to UNESCO's satisfaction, and the duty to give access to UNESCO officials or its designees for evaluation purposes to the project site(s), facilities and relevant records, and to all banking and financial records for audit purposes.

## 5. Procedures and Processes

### 5.1 Selection of Implementation Partners - Guiding principles

- (a) An implementation partner should be selected after careful comparison with other potential implementation partners on the basis of its specific technical expertise, professional skills, adequate staff resources and reasonably sound financial status and geographic coverage. The selected implementation partner must have the operational capacity to manage and achieve results on behalf of UNESCO.
- (b) An implementation partner is designated where one specific, governmental and intergovernmental entities, NGO, foundation, or professional association is clearly the most suitable as compared to others, or is the only one that has expressed interest in implementing the project or programme and has the capacity to do so.
- (c) The selection shall be done following an effective comparative process on the basis of the above principles and after careful examination of financial management practices of the potential partner to ensure the success of the programme/project (see [Form AM 7-9](#) - Selection Form of an Implementation Partner).
- (d) Selection based on comparison of various potential implementation partners is aimed at ensuring the identification of the most appropriate implementation partner capable of implementing the programme or project in conformity with UNESCO's mandate and objectives. The comparative process must be recorded in writing by the concerned sector, bureau or field office. As UNESCO funds are being committed to an external party, transparency and propriety must be ensured. In that respect, it is important to ensure that, when a project in a programme country is financed by a trust fund contributed by a third party, concurrence of the third party donor is obtained before the Organization concludes and implementation partners agreement with the government of the programme country or a governmental entity in that country.

### 5.2 Categories of Implementation Partners

Implementation partners may belong to one of the following:

**Category A:** NGOs, foundations and similar institutions having official relations with UNESCO;

**Category B:** NGOs, foundations and similar institutions not having official relations with UNESCO;

**Category C:** Government entities and Intergovernmental entities (other than UN entities), except in the cases specified in [paragraph 2.2](#) above.

The responsibility for the selection of implementation partners, the selection criteria and the relevant procedures to be followed in concluding implementation partners agreements are described in paragraphs 5.3, [5.4](#) and [5.5](#) below.

### 5.3 Responsibility for the selection of Implementation Partners

- (a) The responsibility and authority for the selection of implementation partners rests with the relevant Sectors' Assistant Directors-General, Directors of Bureaux, or Heads of Field Offices. They may re-delegate authority for selecting an implementation partner to other staff members under their supervision. This delegation must be documented in writing. In any case, it is the ultimate responsibility of the relevant Sectors' Assistant Directors General, Directors of Bureaux, or Heads of Field Offices to ensure overall compliance with this Item of the UNESCO Manual.
- (b) Under its responsibility, the above-mentioned selection authority shall record in writing the outcome of the comparative process of selection of potential implementation partners, the alternatives considered, and the reasons why the entity was selected.

### 5.4 Criteria for the selection of Implementation Partners

- (a) The Sectors' Assistant Directors-General, Directors of Bureaux, or Heads of Field Offices must assess the capacity of the potential partners to carry out the programme/project, including the functioning of internal controls in finance, management and operations and ensure that they meet the general and specific selection criteria laid down in this section.
- (b) The selection of the implementation partners should be carried on the basis of the **general criteria** applicable to all partners and **specific criteria** related to the respective category of implementation partners, as follows:
  - (i) General criteria applicable to all partners:
 

The potential implementation partners to be selected have to meet the following criteria:

    - a. That they are able to make an effective contribution to the achievement of UNESCO's objectives, in conformity with the principles proclaimed in [UNESCO's Constitution](#);
    - b. That their purposes, function and operation are non-profit-making in character;
    - c. That they possess adequate facilities and technical/administrative capacities to implement the programme or project;
    - d. They have been fully involved in the conception of the activity to be implemented in partnership with UNESCO;
    - e. That the estimated implementation cost breakdown as submitted and analyzed is fair when compared to prevailing market trends and reasonable to UNESCO, whilst providing best value for money.
  - (ii) Specific criteria – Category A (see [paragraph 5.2](#) above)
 

The NGOs, foundations and similar institutions having official relations with UNESCO (list accessible on the [Internet site of the Section for Non-Governmental Organizations](#)) already fulfill the specific criteria stipulated in:

    - a. the [1995 Directives](#) concerning UNESCO's relations with NGOs adopted by the General Conference at its 28th session and amended at its 31st and 34th sessions;
    - b. the [1991 Directives](#) concerning UNESCO's relations with foundations and similar institutions adopted by the General Conference at its 26th session and amended at its 28th session;

- c. [AM Item 4.5](#) Cooperation with Non-Governmental and Civil Society Partners.
- (iii) Specific criteria – Categories B and C (see [paragraph 5.2](#) above)
- The potential implementation partners of category B, namely the NGOs, foundations and similar institutions not having official relations with UNESCO must fulfill the following specific criteria:
- a. Their purposes, function and operation are non-governmental and non-profit-making in character (submission of statutes);
  - b. They are endowed with legal status under national law (they must submit a copy of the instrument of legal recognition);
  - c. They have been active for at least two years.

In addition to the above criteria, partners of category B and partners belonging to category C, namely Governmental and Intergovernmental entities, must meet the following selection criteria:

- a. They are able to make financial or in kind contribution if foreseen in the programme or project document for its implementation;
- b. They have the capacity to manage the volume of funds and to implement the agreed-upon activities in an efficient and effective manner;
- c. They have a sound financial status and appropriate internal control procedures;
- d. They have the capacity to participate in planning, monitoring and evaluation activities;
- e. They have basic managerial and record keeping competencies as well as permanent staff and ability to manage and support staff in the field.

### 5.5 Conclusion of Implementation Partners Agreements

UNESCO and the selected implementation partner have to conclude an Implementation Partner Agreement that clearly defines the mutual obligations of both Parties. The standard model for this agreement is included in [Form AM 7-10](#) - Implementation Partners Agreement.

### 5.6 Accountability of Implementation Partners

The implementation partners agreement must contain explicit language recognizing the expected role of the implementation partner and the expected outcomes for which the implementation partner is responsible as well as clauses relating to financial accountability and reporting, including the right for UNESCO to audit the implementation. In accordance with Article I – Duties and obligations of the Partners paragraph 2.e. of the Implementation Partners Agreement ([Form AM 7-10](#)), the partner must submit to UNESCO a final financial report for approval as soon as possible, and no later than three (3) months after termination of all activities, and liquidation of all outstanding obligations. In case of implementation partners agreements less than US \$150,000 the final financial report must be certified by the partner's own financial authority (Comptroller or equivalent). For implementation partners agreements where the amount transferred to the partner equals or is over US \$ 150,000 in any 12 months period, the final financial report must be audited by the External Auditor of the Partner. The cost of this audit is borne by the partner and should be included in the [project] [activity] cost/budget of the implementation partners agreement.

### 5.7 Use of UNESCO's Name, Acronym and Logo

The implementation partners agreement must also contain standardized clauses that protect UNESCO in respect of, inter alia, agency, representations, limitation of liability, misuse of name, acronym and logo, conflict resolution. With regard to the use of the name, acronym and logo of UNESCO the Directives concerning this matter ([34 C/Resolution 86](#)) have to be applied.

### 5.8 Duration of Implementation Partners Agreements

Implementation partners agreements may be concluded for multi-year terms (depending on the provisions of the source of financing) and as needed for the implementation of the

agreed-upon activities. The implementation must be reviewed once a year and a performance assessment carried out in accordance with [paragraph 5.13](#) below and its results reported to the Implementation Partners Committee ([paragraph 5.14](#) below). In case of implementation partners agreements concluded under regular budget funding, the duration should not exceed three (3) months period after the closure of the biennium concerned, in accordance with [AM Item 3.8, paragraph 5.5](#).

**5.9 Procedures for establishing Implementation Partners Agreements in cases where the funds to be transferred to the implementation partner equal or exceed \$150,000**

Where the value of the funds transferred to the implementation partner amounts to or exceeds \$ 150,000 in any 12 month period, the Sectors' Assistant Directors-General, Directors of Bureaux, or Heads of Field Offices shall forward the proposed implementation partners agreement, together with the supporting documentation, for clearance to the Contracts Committee.

The provisions of [AM Item 7.4](#), Contracts Committee, therefore apply to the Implementation Partners Agreements above given review thresholds and shall be consulted.

**5.10 Procedures for establishing Implementation Partners Agreements in cases where the funds to be transferred to the implementation partner are below US \$150,000**

The authority for the selection of implementing partners and the signature of the related partners agreement remain with the relevant Sectors' Assistant Directors-General, Directors of Bureaux, or Heads of Field Offices. The selection must be based on the criteria stipulated in [paragraph 5.4](#) above, applying the necessary due diligence and transparency.

**5.11 Procedures for amending existing Implementation Partners Agreements during their execution in order to include extra funding received from the donor**

(a) In case the additional funding would increase the contract amount by 10% or more of the original value or would equal or exceed US\$ 150,000 in any 12 months period, the Sectors' Assistant Directors-General, Directors of Bureaux or Heads of Field Offices must re-submit the amended Implementation Partners Agreement for clearance to the Contracts Committee.

(b) In case the amount involved is less than 10% of the original value or below US\$ 150,000 the authority of amending the agreement remains with the relevant Sectors' Assistant Directors-General, Directors of Bureaux or Heads of Field Offices. A copy of the signed amended Implementation Partners Agreement should be transmitted to BFM/FPC.

**5.12 Signing of Implementation Partners Agreements and keeping of records**

(a) Once the implementation partners agreement has been finalized, and irrespective of the amount transferred to the partner, the Sectors' Assistant Directors-General, Directors of Bureaux, or Heads of Field Offices must provide BFM/FPC with:

- (i) the signed implementation partners agreement;
- (ii) the relevant supporting documentation regarding the application of the criteria for the selection of the implementation partner.

(b) All activities relating to implementation partners agreements must be fully transparent, and records must be kept by the issuing authority for 10 years after the last activity.

**5.13 Performance assessment of Implementation Partners**

(a) At least once a year a comprehensive assessment of the implementing partner's performance must be carried out by the responsible Sectors' Assistant Directors-General, Directors of Bureaux, or Heads of Field Offices, using the template for the Performance Assessment of Implementation Partners in [Form AM 7-12](#) to ensure, inter alia, that:

- (i) the implementation partner has carried out all of its obligations under the



- implementation partners agreement;
- (ii) the implementation partner has satisfactorily accounted for all UNESCO funds that it has received under the implementation partners agreement.
- (b) Where the assessment indicates unsatisfactory performance by the implementation partner, the Sectors' Assistant Directors General, Directors of Bureaux, or Heads of Field Office must ensure that either the problem is rectified in a timely manner or that UNESCO terminates the implementation partners agreement with due notice to the implementation partner.

## 6. Guidelines

### 6.1 Selection of Implementation Partners

Given that an implementation partner should provide added value by being involved in the conceptualisation, design and planning of the project/activity, the selection of the partners should ideally be done before the signature of the agreement with the funding source.

### 6.2 Applicability of Implementation Partners Agreements

In addition to the selection criteria included in [paragraph 5.2](#) above and in [Form AM 7-9](#) Selection Form of an Implementation Partner, the following should be taken into consideration regarding the applicability of this Item:

- (a) Procurement: the percentage of the procurement or equipment component should not exceed 33% of the total budget of the Implementation Partners Agreement. Under exceptional circumstances the Sector's Assistant Directors-General, Directors of Bureaux or Heads of Fields Offices may approve the signature of Implementation Partners Agreements which include more than 33% of procurement or equipment component, providing detailed justification which should be included in paragraph 28 of [Form AM 7-9](#).
- (b) Training: when the main object of the Implementation Partners Agreement consists of training activities, the partner should provide a financial contribution or an in kind contribution i.e. facilities, expertise, etc. to carry out these activities which represents the partner's added value, commitment and interest in the [project] [activity].

### 6.3 Documentation regarding the organizational and financial structure of the proposed Implementation Partner

Preferably all documents requested in chapter III of [Form AM 7-9](#) Selection Form of an Implementation Partner should be submitted in one of the working languages of UNESCO. When this is not feasible, at least the legal justification/official registration of the proposed partner together with the audit opinion of the External Auditor of the partner, when applicable, should be translated in one of the working languages of UNESCO.

## 7. Forms

- 7.1 [Form AM 7-9](#) - Selection Form of an Implementation Partner
- 7.2 [Form AM 7-10](#) - Implementation Partners Agreement
- 7.3 [Form AM 7-11](#) - Financial Template
- 7.4 [Form AM 7-12](#) – Performance Assessment of Implementation Partners

## 8. Additional Help

Not applicable

## 7.6 Intergovernmental Body Allocation Contracts

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

#### 1.1 Purpose

- (a) The **purpose of this Item** is to detail the specific provisions governing the use of allocation contracts determined by Intergovernmental Bodies and/or Committees established by intergovernmental bodies to approve the allocation of financial resources from a Fund established by a UNESCO governing body or under an International Convention, and procedures which should be followed in concluding such contracts.
- (b) Except where expressly stated to the contrary, the provisions and explanations set out in this Item apply equally at Headquarters and in the Field and Category I Institutes.

#### 1.2 Scope of application

- (a) The present Item deals solely with allocation contracts determined by Intergovernmental bodies and/or Committees established by Intergovernmental Bodies to approve the allocation of financial resources from a Fund established under a UNESCO governing body or an International Convention, and concluded with not-for-profit institutions. Such contracts can be concluded with for-profit-organizations, for example with media organisations, in the case of International Programme for the Development of Communication (IPDC) allocations, or for example with micro, small and medium institutions of the private sector active in the field of culture as described in the Guidelines on the use of the resources of the International Fund for cultural diversity. Separate Administrative Manual and HR Manual Items or Administrative circulars deal with other categories of contracts.
- (b) Not-for-profit organizations include:
  - (i) NGOs, foundations and similar institutions having official relations with UNESCO;
  - (ii) NGOs, foundations and similar institutions not having official relations with UNESCO;
  - (iii) Governmental and intergovernmental entities (other than UN entities); see specific guidelines for further details.

### 2. Definitions

#### 2.1 Definition of an allocation contract

Such contract can only be concluded by UNESCO:

- (a) In order to assist entities as decided by the competent body of the Convention or the Programme, or to receive services;
- (b) Where UNESCO's full or partial funding of the activity comes from the Fund established under an International Convention or Funding Programme, for example:
  - (i) The 1954 Convention for the Protection of Cultural Property in the Event of Armed Conflict and the 1999 Second Protocol to the Hague Convention;
  - (ii) The 1970 Intergovernmental Committee for Promoting the Return of Cultural



- Property to its Countries of Origin or its Restitution in case of Illicit Appropriation;
- (iii) The 1972 Convention Concerning the Protection of the World Cultural and Natural Heritage;
  - (iv) The 2001 Convention on the Protection of the Underwater Cultural Heritage;
  - (v) The 2003 Convention for the Safeguarding of the Intangible Cultural Heritage;
  - (vi) The 2005 Convention on the Protection and Promotion of the Diversity of Cultural Expressions;
  - (vii) The 2005 International Convention against Doping in Sport and;
  - (viii) The 1980 Statutes of the International Programme for the Development of Communication amended in 2003 by the General Conference of UNESCO;
  - (ix) Decision 160 EX/3.6.1 at the 160<sup>th</sup> Session (2000) of the UNESCO's Executive Board approving the creation of the Information for All Programme (IFAP) and Statutes of the Intergovernmental Council for the Information for All Programme.

## 2.2 Exclusions and restrictions

- (a) **Allocation contracts may not be used for any other purposes than that as listed in the definition under [paragraph 2.1](#) above.**
- (b) **An allocation contract may not be entered into with a contractor in default of a previous contract with UNESCO.** Such contracts may not be concluded with previous contractors who have not settled amounts due under a previous contract with UNESCO, or who have otherwise failed to carry out their obligations there under.

## 3. Policies

### 3.1 Duration of contracts

- (a) The duration of allocation contracts shall be limited to a maximum period of 36 months and can be extended by a further 12 months maximum for extrabudgetary funds. For regular programme funds, the same time limit as for biennium-limited contracts are applicable ([AM Item 7.2, paragraph 3.9.\(e\)](#)). The duration of a contract is defined as the period between its effective date, that is the date of signature by the contractor, and its expiry date, which is the date of approval by UNESCO of the reports submitted by the contractor.
- (b) The financial commitment linked to the contracts shall not be extended by more than six additional months than that of the contract. The purpose of the extra six months is to cover the delay between “reserving” and “committing” funds and to give staff enough time to review and approve the work submitted by the contractor and to process the final payment or liquidation of the commitment.

### 3.2 Principal terms of the contract

The principal terms which must be observed by UNESCO and the contractor are set out in the clauses of each allocation contract. These include both special clauses, written into each contract and the standard clauses printed on [Form AM 7-16](#). In order to be valid, a contract must be signed by both UNESCO and the contractor. Contracts signed by UNESCO and not returned duly signed by the contractor within the stated deadlines are considered null and void unless the extended deadlines are agreed by both parties. Any clauses added, modified or deleted by the contractor after the contract has been signed by UNESCO are considered null and void, unless such amendment is duly countersigned by the Organization's original signatory. **Any changes made in the standard clauses of the contract forms require mandatory approval from LA prior to signing, including the general Terms and Conditions.**

### 3.3 General obligations of the contractor

- (a) The activities covered by an allocation contract must not be in violation of any law and, more particularly, must not prejudice the property rights, copyright, patents or other rights of third parties.
- (b) Contractors must indemnify UNESCO and absolve it of any responsibility for any prejudice or damage sustained as a result of the non-observance of the contract's obligations and for any court action, claim or charge of any kind which may result from a wrongful act of commission or omission perpetrated by the contractors or by any of their subordinates in the execution of their contract. Contractors must also bear, or reimburse UNESCO for any legal costs and/or other legitimate expenses incurred in connection with any legal action in which the Organization may come to be implicated as the result of an offence committed by the contractors.

### 3.4 Financial support to the contractor

UNESCO's financial support of an activity is provided to reimburse expenditure incurred by the contractor within a previously agreed maximum ceiling, which could be on a cost-sharing basis or as a full financial participation. The amount of the financial support, the currency or currencies of payment and the methods of payment must be indicated clearly and in full in the contract, which must be concluded in accordance with the provisions set out below.

In agreement with the unit responsible, the contractor shall undertake to ensure that the funding allocated by UNESCO is well publicized. To that end, UNESCO's financial support shall be mentioned in the internal and external reports of the contractor. The contractor and UNESCO shall agree upon appropriate arrangements for informing the public and, where necessary, media and communications institutions.

### 3.5 Currency of payment

Financial support is normally payable in US dollars or in euro. It can however be payable in the currency of the country where the contractor resides or maintains headquarters, unless the activity is to be done outside that country and/or the contractor has related expenses payable in other currencies. No other exceptions to the rule may be allowed without the approval of BFM and at the contract's negotiation stage. If currency must be converted for the purpose of payment, the rate of exchange used is the official UNESCO rate of exchange in force on the date of payment. A clause to that effect must appear in the contract. Any sum reimbursed by the contractor to the Organization must be reimbursed in the currency in which it was paid.

Staff Members are encouraged to contract in US dollars or in euro to reduce foreign exchange risks. In cases where this is not feasible, there must be the adequate budget availability to cover currency volatility and related risks.

### 3.6 Methods and conditions of payment including advance payments

- (a) Payments may be scheduled in two or more instalments. The last instalment is paid after the contractor produces an itemized financial statement, certified by the contractor, showing the use of the funds provided by UNESCO together with any supporting documentation required, and, if UNESCO's support is in excess of 50% of the total funds received by the contractor for the activities funded by UNESCO, an itemized financial statement certified by the Chief Executive Officer and the Chief Financial Officer of the body implementing the contract, showing the total expenditure incurred and the total funds received by the contractor for the activity.
- (b) The principle of advance payments up to a maximum of 90% of the total contract, under "exceptional" or "special" circumstances is recognized. Such arrangements may be made, on the understanding that the necessary safeguards are in place to ensure that the activity will be implemented (e.g. through making provision for reimbursement in case of non-implementation and other mitigating actions such as bank guarantees) and linking advances to milestones (e.g. time bound or on completion of distinct phases within the activity). Thus, when several distinct phases exist within the framework of a given activity, the advance payment is made for each phase at its inception, and not immediately for the whole contract.

- (c) These safeguards shall be clearly stated in the contractual document ([Form AM 7-16](#)).
- (d) Advance payments of UNESCO's financial support can only be made **after receipt of a detailed work plan, including the costs of the specific elements that make up UNESCO's contribution and, if the latter exceeds 50% of total funds to be received by the contractor for the activity funded by UNESCO, a detailed work plan including the costs of the whole activity.**

### 3.7 Contractor's accountability

The contract must contain explicit language recognizing the expected outcomes for which the financial support is given and for which the contractor is responsible, as well as clauses relating to financial accountability and reporting, including, where appropriate, the right for UNESCO to audit the itemized financial statement.

### 3.8 Contract amendments

There are no limits to the number of amendments possible, except for compliance to [Paragraph 3.1](#) above on the duration of allocation contracts.

### 3.9 Contract cancellation

If the activity has not yet begun, and if no advance on financial participation has been paid, an allocation contract may be cancelled by the unit responsible. In all other cases, the prior approval of LA is required against the possibility that the contractor may claim an indemnity. If advance instalments have been made, please refer to procedures under [AM Item 7.2](#).

### 3.10 Insurance

Contractors are not insured by UNESCO for the execution of their contract. It is therefore the responsibility of contractors to take out any insurance they may need against illness, accident, death, material damage or other losses which may or may not prevent the execution of their contracts.

### 3.11 Taxation

Taxes levied by national authorities on monies paid to contractors by UNESCO are not reimbursable by the Organization.

## 4. Roles, Authorities and Accountabilities

### 4.1 "Everyone has responsibility for internal control" ([AM Item 3.4, paragraph 4.1](#))

Individual accountability in the implementation of the above concepts is reinforced through the establishment of Approving Officer registers ([Form AM 3-3](#)) to complement the Certifying Officer registers ([Form AM 3-4](#)). These two financial authorities are detailed in paragraphs below. The registers have been instituted to foster an open and transparent contracting process whose actors assume their duties in strict compliance, not only with the Financial rules ([AM Appendix 3.3A](#)) and Financial Regulations of UNESCO, but also the ethical standards set forth in the "Standards of Conduct for the International Civil Service".

### 4.2 This individual accountability is based on two sources of financial delegation:

#### (a) Authority to enter into commitments

- (i) The Director-General designates in writing those officials authorized to enter into commitments (**Approving Officers**). They may in turn redelegate this authority to Staff Members under their supervision. This re-delegation should be documented using [Form AM 3-3](#). However the ultimate responsibility of the Sector/Office/Bureau rests with the ADG and Director in line with the delegation from the Director-General.
- (ii) Managers (Chiefs of Sections and Directors) who as Approving Officers are allocated signature authority must ensure, before formally committing the Organization to a contractual arrangement, that the commitment and

expenditures are incurred in strict conformity with the provisions set forth in the Financial Rules ([AM Appendix 3.3A](#)).

- (iii) The authority to enter into commitments includes the authority to disengage from a commitment through the cancellation of a contract.
- (b) Authority to certify commitments
  - (i) The authority for prior approval of commitments is assigned to the Chief Financial Officer. He/she delegates in turn to “**Certifying Officers**” the authority to examine and approve commitments within the limits approved and in accordance with the criteria of such certification as set forth in the Financial Rules ([AM Appendix 3.3A](#)).
  - (ii) Administrative Officers play the pivotal role of Certifying Officer to ensure that financial commitments and expenditures are incurred in strict conformity with the Financial Rules and as detailed in [AM Item 3.8](#)
  - (iii) In certain Field Offices or Bureaux, where administrative units are not adequately staffed to ensure proper operational support, a designated Staff Member may exceptionally combine both above functions. In these circumstances, the same person cannot sign the contract as approving officer and authorize the related commitment.

**The segregation of duties between Approving and Certifying Officers is a cornerstone of internal control and as such must be strictly complied with in the conclusion and administration of allocation contracts.**

#### 4.3 Other assigned responsibilities linked to allocation contracts

The following responsibilities linked to contracts have been assigned to various units:

- (a) BFM is responsible for formulating policy and procedures for contracting;
- (b) Administrative units, acting under the authority delegated by BFM, are responsible for the application of procedures for contracting. The Chief Financial Officer is responsible for ruling on the correctness of the application of such procedures;
- (c) Sectors/ Bureaux/Offices are responsible for the accurate and timely processing of the contract, to allow sufficient time for its implementation within the prescribed financial periods;
- (d) Programme Specialists as requestors working within the Sectors/Bureaux/Offices are responsible for implementing the decisions of the Intergovernmental Bodies and/or Committees established by Intergovernmental Bodies to approve the allocation of financial resources from a Fund established under an International Convention of Funding Programme, including following the chain of events leading to the certification of the contractual arrangements entered into and ensuring that the quality (and associated costs) of the implemented activity are in conformity with the arrangements foreseen in the contract.

### 5. Procedures and Processes

5.1 The Secretariat is expected to efficiently and effectively implement the decisions made at the Intergovernmental Body level.

5.2 Intergovernmental Body Allocation Contracts are excluded of the scope of review by the Contracts Committee. However, for any allocation contract proposal entailing an amount of more than USD 150,000, a detailed contracting plan shall be established, with post-facto reporting of contracts awarded sent to BFM/FPC.

5.3 Any changes made to the standard clauses of a contract must be approved by the Office of International Standards and Legal Affairs (LA) before the contract is signed.

#### 5.4 Procedures on administration and implementation of allocation contracts

The other operational procedures and processes related to the administrative management of an allocation contract and follow up of its implementation, including the

payment of the contract instalments, follow the administrative same steps as detailed in [AM Item 7.2, paragraphs 5.2 \(c\) to \(k\)](#).

## 6. Guidelines

- 6.1 [Operational Guidelines for the Implementation of the World Heritage Convention](#)
- 6.2 [Fund for the Elimination of Doping in Sport: Handbook](#)
- 6.3 [Operational Directives for the Implementation of the Convention of the Intangible Cultural Heritage](#)
- 6.4 [IPDC Basic Text and Guidelines for Project Preparation](#)
- 6.5 [Guidelines on the use of the resources of the International Fund for cultural diversity](#)
- 6.6 [IFAP Statutes \(160 EX/3.6.1\)](#)

## 7. Forms

- 7.1 [Form AM 7-16](#) – Intergovernmental Body Allocation Contract
- 7.2 [Form AM 7-17](#) – Evaluation of Intergovernmental Body Allocation Contractor
- 7.3 [Form AM 3-3](#) - Designation of Approving Officers at Headquarters and at Established Offices away from Headquarters
- 7.4 [Form AM 3-4](#) - Designation of Certifying Officers at Headquarters and at Established Offices away from Headquarters

## 8. Additional Help

Not applicable

## 7.7 Long-term Agreements (LTA)

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC) which is responsible for this Item. This Item applies both to Headquarters and entities away from Headquarters (Original: English).

### 1. Overview

- 1.1 The purpose of this manual item is to set a policy for establishment and use of a Long-term Agreement (hereafter referred as "LTA") at Headquarters and offices outside Headquarters.

### 2. Definitions

- 2.1 A LTA is a written arrangement between UNESCO and a vendor, issued following a competitive procurement process as per [AM Item 10.2](#), which allows UNESCO to order specified goods or services at a fixed price, on agreed terms and conditions, for a definite period of time but with no legal obligation to order any minimum or maximum quantity.
- 2.2 The objective of establishing LTAs is to ensure a reliable source of supply for goods and services at the best quality/price ratio. This method is a cost efficient way for UNESCO to procure frequently needed goods and services, since the competitive process is only carried out once, and the award process is simplified. This leads to reduced transaction costs, decreased bidding and delivery times.
- 2.3 LTAs constitute framework agreements. In order to purchase goods or services at a set price, quality and delivery, purchase orders or contracts must be established subsequently to the establishment of an LTA.

### 3. Policies

- 3.1 UNESCO may decide to establish LTAs of its own, at a corporate, regional or local level, or to use an existing LTA of another United Nations or Intergovernmental Organization such as the World Bank Group.
- 3.2 Prior to any formalized arrangement for the establishment of an UNESCO LTA, and in order to select the vendor offering the most appropriate goods or services at the most competitive price, a procurement process must be undertaken in accordance with [AM Item 10.2](#), including the submission of the proposal to the Contracts Committee.
- 3.3 For offices away from Headquarters, in particular, it is recommended to use suitable local or regional LTAs established by other United Nations Organizations. Such arrangement forms an example of United Nations Cooperation, as stipulated in [AM Item 7.9](#), and is not subject to a separate review by the UNESCO Contracts Committee.
- 3.4 LTAs are entered into on a non-exclusive basis and are not a mandatory source of purchasing. However, all staff working on procurement and contracting must keep abreast of existing LTAs, and assess whether or not they can be used for a specific procurement activity, as they may represent the most cost efficient method of procurement.
- 3.5 LTAs can be used for the purpose of a price comparison when procuring technically equivalent goods and services on a competitive or exceptional basis.



## 4. Roles, Authorities and Accountabilities

- 4.1 **MSS/OPS** is responsible for the process of negotiating and establishing UNESCO LTAs. MSS/OPS shall be contacted to provide assistance in this process.
- 4.2 **MSS/OPS** is further responsible for the management and monitoring of LTAs at Headquarters, to ensure that the selected vendor(s) perform satisfactorily in accordance with the terms and conditions of the LTA and that the prices remain competitive during the LTA period.
- 4.3 **Directors/Heads of Offices away from Headquarters** are encouraged to cooperate in procurement with the organizations of United Nations system at the country level, and if determined beneficial, authorized to establish a separate UNESCO LTA based on the terms of an existing LTA established by another United Nations Organization, or to become a party to an existing United Nations LTA.
- 4.4 In accordance with [AM Item 7.4](#), the final establishment of UNESCO LTAs estimated to exceed USD 100,000 per calendar year (January-December) must be reviewed by the **Contracts Committee**, prior to signature, **with the** exception of establishment of an LTA based on the terms of an existing LTA established by another UN Entity. Any UNESCO LTA where the terms and conditions foresee it could reasonably be relied upon by other organizations of the United Nations must be reviewed by the Contracts Committee (CC) regardless of the estimated procurement amount.
- 4.5 In accordance with [AM Item 10.2](#), the authority for awarding purchase orders or other contracts, on the basis of an LTA that has been cleared by the Contracts Committee or which is based on a valid LTA of other United Nations organization, has been delegated to the **Sector ADGs/Directors of Divisions/Bureaux/Institutes and Directors or Heads of Offices away from Headquarters**. They may further delegate, as deemed appropriate, the responsibility to designated staff members according to their qualification.

## 5. Procedures and Processes

### 5.1 Establishment of a new LTA

- (a) The possible need for an LTA should be considered and justified during the procurement planning stage. If a contracting unit (e.g. Field Office, Institute, Programme Sector, Headquarters Service) experiences or foresees a repetitive need for standard goods or services it may consider establishing an LTA of its own with a vendor. Consultation with MSS/OPS is mandatory at this stage.
- (b) Prior to any formalized arrangement, and in order to select the vendor offering the goods or services with the best quality/price ratio, a procurement process must be undertaken in accordance with [AM Item 10.2](#).
- (c) LTAs are developed through a solicitation process, which must consider not only the quality of goods/services under consideration, but also the capability of the selected contractor to fulfill purchase orders/contracts for the entire period of LTA coverage. Due to the added complexity, such solicitation processes are normally conducted for LTAs with an estimated cumulative value exceeding USD 100,000 per calendar year.
- (d) UNESCO LTAs are concluded for a minimum period of one and **maximum of four years**. Temporary extensions at the end of the validity can be given up to, but not exceeding 3 months, for the purpose of ensuring that there is no break in service between the expiry of an LTA and the entry into force of a new one.
- (e) When an LTA is concluded for a period of more than one year, UNESCO shall request vendors to include in their proposals the details of any price increase after each year and consider the average price over the 4 year-period as the price for the purpose of commercial (financial) evaluation.



- (f) A price variation clause should be included in LTAs (in particular for commodities whose price is strongly correlated to the price of raw materials).
- (g) UNESCO is not obliged to forecast the precise quantities to be ordered under its LTA. However, in order to maximize the benefit of using LTAs, the Solicitation Document and the LTA shall, to the extent possible, specify a minimum number and indicate a non-binding maximum number of deliverables to be procured during the LTA term.
- (h) The submission to the Contracts Committee for the establishment of LTAs shall specify the '**not to exceed**' amount so that appropriate internal review and monitoring can be done in an efficient manner. In case, the 'not to exceed amount' is surpassed by 20 %, during the LTA term, efforts shall be made to re-negotiate the prices or to initiate a new tender, with more accurate estimates of the anticipated volume of goods and services needed.

5.2 **Use of existing LTA.** If an UNESCO LTA is in force, purchase orders or contracts can be issued against the LTA without further competitive bidding.

- (a) The LTA with each vendor can be used only for ordering the goods or services specified in the LTA. If other goods or services are required from the same vendor the usual procurement procedures must be followed.
- (b) In the event that the LTA prices are fixed and there is only one LTA covering the required goods or services, the Purchase Order or Contract may be issued directly with the LTA holder, or the LTA holder may be contacted through issuance of a RFQ to submit an offer as per the exact requirements, terms and conditions of the LTA.
- (c) In the event of multiple LTAs with ceiling prices, the various LTA holders for the required goods or services must all be put in competition through secondary bidding.
- (d) **Secondary bidding** is a solicitation exercise, which is based on already established LTA(s), whereby (i) the vendors are requested to provide their final offer through issuance of an RFQ by given deadline and (ii) the prices cannot exceed the ceiling prices indicated in the LTA for a certain goods or services.
  - If the contract value is below USD 50,000, offers resulting from a secondary bidding exercise do not need to be submitted to a dedicated secure email or sent in a sealed envelope. A note justifying the final selection should be included in the file for audit trail purposes.
  - If the contract value is USD 50,000 and above, offers resulting from a secondary bidding exercise shall be handled in a more formal manner and therefore sent to a dedicated email address, or in a sealed envelope. A note justifying the final selection must be included in the file for audit trail purposes.

5.3 **Use of LTAs of other United Nations or Intergovernmental organizations**

- (a) Subject to written permission by the respective organization or agency, UNESCO encourages the use of suitable local, regional or global LTAs established by other United Nations or Intergovernmental organizations.
- (b) If the LTA has been approved according to the rules and procedures, similar to those of UNESCO, established in the respective **United Nations organization**, a separate review by UNESCO Contracts Committee is not required. However, the approving officer is responsible for obtaining the evidence that the LTA has been formally established by the other United Nations Organization (such evidence could be in the form of a signed copy of a valid United Nations Agency LTA) and that the terms and conditions of the LTA correspond to the terms and conditions required by UNESCO.
- (c) The same conditions as above apply for the use of LTAs of **Intergovernmental Organizations**, however, those are subject to a review by UNESCO Contracts

Committee.

- (d) For the establishment of a separate UNESCO LTA based on the terms of an existing LTA established by the United Nations or another Intergovernmental organization, UNESCO will be required to sign a separate Agreement, with reference to the United Nations or other Agency LTA, between the Vendor and UNESCO.
- (e) When the establishment of an LTA is a result of joint procurement activities, with one or more United Nations or Intergovernmental Organizations, where the entities have jointly agreed on the Solicitation Documents and evaluation criteria, and where UNESCO is stated as a participating agency, no separate Agreement is signed between the Vendor and UNESCO.

## 6. Guidelines

6.1 [Common UN Procurement at the Country Level](#)

6.2 [UN procurement Practitioner's Handbook](#)

## 7. Forms

7.1 Please refer to the standard procurement and contracting forms, including Model LTA [*Form AM 7-18 to be published*].

## 8. Additional Help

8.1 For additional help please contact [BFM.FPC@unesco.org](mailto:BFM.FPC@unesco.org).

## 7.8 Vendor Management

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC) which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this manual item is to set a policy for the management of vendors; for vendor registration/creation, suspension/removal **and** regular updates in FABS.

### 2. Definitions

- 2.1 A vendor is normally defined as an individual consultant/company/entity/ organization to whom UNESCO enters or intends to enter into a contractual obligation for the delivery of goods or services. For the purpose of this policy the definition is limited to for-profit and not-for-profit entities i.e. excluding individual consultants and other specialists the provisions of which are covered under [HR Manual Item 13.10](#).

### 3. Policies

- 3.1 **Vendor registration.** In order to ensure that UNESCO conducts business with vendors who adhere to the highest ethical standards, reviews are undertaken for all vendors (i.e. for-profit and not-for-profit entities) prior to registration and their performance is monitored thereafter.
- (a) The United Nations Global Marketplace - UNGM ([www.ungm.org](http://www.ungm.org)) is the procurement portal of the United Nations system. All for-profit and not-for-profit organizations (i.e. companies/entities) wanting to do business with UNESCO are encouraged to register in UNGM. Vendors registered in the UNGM vendor roster are not prequalified UNESCO vendors but rather vendors that meet a number of minimum requirements in order to be considered for vendor creation in FABS.
- 3.2 **Vendor Appraisal.** Before entering into a contract with a vendor, UNESCO must ensure that the vendor is eligible for the award of UNESCO business and has the capacity to perform the contract satisfactorily. This is usually achieved through an appraisal of a number of technical and commercial (financial) qualification requirements.
- 3.3 **Contractor Evaluation.** To promote economical and efficient procurement and contracting, the performance of contractors should be evaluated on an ongoing basis in accordance with the provisions of [AM Item 7.2](#), [AM Item 7.3](#), and [AM Item 7.5](#), using standard selection/evaluations forms. Contractor evaluation is done after a UNESCO contract has been executed by the vendor (whereas vendor appraisal happens before a contract is signed with the vendor). Both vendor appraisal and contractor evaluation are required for the purpose of strategic sourcing and contract management.
- 3.4 **Vendor ineligibility.** Vendors falling in any of the following categories are ineligible for the award of UNESCO business:
- (a) Vendors suspended or removed by UNESCO:
- (i) If the CFO determines, based on documented evidence and advice from DIR/LA, that the vendor has failed to adhere to the terms and conditions of a contract with UNESCO such as:
- Failure to perform in accordance with the terms and conditions of one or more contracts;

- The vendor is believed to have engaged in criminal activity (e.g. fraud);
  - Abusive, unethical or unprofessional conduct, including corrupt practices and submission of false information;
  - Genuine concern about the vendor's ability to satisfactorily perform contractual obligations, such as filing for bankruptcy, or the vendor has recently been in receivership;
  - Any documented or compelling proof of misconduct, which can negatively affect the interest of UNESCO and which would reasonably impair the vendor's ability to perform a contract.
- (ii) Upon receipt of a notification by a Member State, or other authoritative source that a vendor has been charged with committing fraud or a criminal offence in that country.
- (iii) If a criminal conviction or civil judgment has been issued against a vendor indicating a lack of business integrity or business honesty.
- Information leading into determination by the CFO, based on advice from DIR/LA, for vendors being ineligible for the award of UNESCO business may derive from different sources. All UNESCO staff who have reasonable grounds to suspect that a vendor has engaged in corrupt practices or otherwise should be considered ineligible shall promptly report that information to the Investigation Section of the Internal Oversight Service (IOS).
- (b) Vendors suspended or removed by the United Nations Procurement Division:
- (i) UNESCO subscribes to the suspended or removed vendor list of the United Nations Procurement Division. Vendors that have been suspended or removed by the United Nations Procurement Division are ineligible to do business with UNESCO. The CFO may authorize an exception in any particular case. The exception will apply solely to the case at hand and does not reinstate a suspended or removed contractor for cases other than the case at issue.
- (c) Vendors declared ineligible by other organizations of the United Nations:
- (i) UNESCO adheres to decisions made by other organizations of the United Nations on the ineligibility of vendors for business with that organization of the United Nations if such ineligibility has been disclosed in UN Global Marketplace (UNGM). Vendors that have been declared ineligible for business by another organization of the United Nations are ineligible to do business with UNESCO. The CFO may authorize an exception in any particular case. The exception will apply solely to the case at hand and does not reinstate a suspended or removed contractor for cases other than the case at issue.
- (d) Vendors declared ineligible based on UN SC resolution 1267:
- (i) Persons or entities included on the list of individuals and entities associated with Al-Qaida and/or the Taliban, which is maintained pursuant to United Nations Security Council resolution 1267, are ineligible to do business with UNESCO. No exceptions are permitted.
- (e) World Bank listing of ineligible vendors:
- UNESCO may conduct procurement activities with funds granted by the International Development Association or by the International Bank for Reconstruction and Development. In such cases, a Memorandum of Understanding must be signed by UNESCO and the recipient Country. The standard Memorandum of Understanding prohibits awarding a contract to any vendor included in the [World Bank Listing of Ineligible Firms](#) and the [World Bank Corporate Procurement Listing of Non-Responsible Vendors](#) without obtaining in advance a written authorization from the funding entity. Any such written authorization must be sought through the CFO.

### 3.5 Other related policies

- (a) [Standards of Conduct for the International Civil Service](#)
- (b) [Article 100 of the Charter of United Nations](#)

- (f) UNESCO Administrative Manual – Related Items:
- (i) [AM Chapter 3](#) “Finance”, in particular [AM Item 3.14](#) “Prevention of Fraud and Corrupt Practices”
  - (ii) [AM Chapter 7](#) “Contracts”
  - (iii) [AM Chapter 10](#) “Property and Procurement”
  - (iv) [HR Manual Chapter 18](#) “Ethics”
  - (v) [HR Manual Item 13.10](#) “Individual Consultants and other specialists”

#### 4. Roles, Authorities and Accountabilities

- 4.1 **BFM/Master Data Unit** is responsible for the creation and maintenance of UNESCO Vendors.
- 4.2 The approving and certifying officers must ensure that no ineligible vendor (i) is invited to apply for UNESCO business or (ii) is granted an award.
- 4.3 It is the responsibility of the **BFM Master Data Management Unit** not to register any of the vendors who are included in the suspended vendor lists in UNESCO vendor database.

#### 5. Procedures and Processes

##### 5.1 Vendor Registration/Creation

- (a) Sectors, Bureaux/Offices and field offices must complete the online Vendor Create/Change Form (<http://bfm.hq.int.unesco.org/vip/>). The bank account holder name on the request should be the same as the vendor. The requester must ensure:
- For Individual Consultants and other specialists. As per [HR Manual Item 13.10](#), the person is registered on the HRM consultant roster;
  - For profit and not-for-profit entities:
    - § The entity/company provides a certificate of incorporation or equivalent document verifying legal status/capacity;
    - § Names of owner(s) and key personnel (Managing Director/CEO).
- (b) The Master Data Unit will verify that all the required information above **is** provided and that the vendor is **not** ineligible for the award of UNESCO business.

##### 5.2 Vendor updates in FABS, suspension and removal

- (a) A change request using the online application(<http://bfm.hq.int.unesco.org/vip/>) must be submitted for any change to existing vendor details.
- (b) As part of regular data cleaning, all vendors which remain inactive for a period of two years will be automatically blocked in FABS at the end of each year. For vendors related to meetings and conferences, the concerned AO and the Programme Officer must ensure that all payments and invoices are processed within six months after the event. The Accounts Payable Unit will ensure that the vendor account is reconciled and all open transactions are cleared.
- (c) The Master Data Unit will, on a quarterly basis, review the list of existing vendors against the various sanctions lists available. If any vendor is found to be ineligible, the Master Data Unit will inform the CFO.
- (d) Upon determination by the CFO to remove or suspend a vendor from the UNESCO vendor database, the CFO shall notify the vendor in writing accordingly. The notice shall advise the vendor of UNESCO decision to suspend for a specific period of time, or remove indefinitely the vendor from the vendor database and specify the reasons for the decision. The vendor is entitled to a maximum period of 30 days following receipt thereof, to requests review of UNESCO’s decision.
- (e) Vendors suspended or removed from the UNESCO vendor database may re-apply for registration submitting documented or demonstrable evidence of corrective actions taken to remedy the issue(s) that led to the suspension or removal from the UNESCO

vendor database. Any vendor removed from the vendor database shall not be eligible to re-apply for registration until six months after receipt of written UNESCO notification or removal or suspension.

- (f) For vendors suspended or removed by other organizations of the United Nations system, including the World Bank Group, UNESCO adheres to decisions made by other organizations. No notification in writing is made to the vendor in this regard.

## **6. Guidelines**

Not Applicable

## **7. Forms**

Not Applicable

## **8. Additional Help**

- 8.1 For additional help please contact [BFM.FPC@unesco.org](mailto:BFM.FPC@unesco.org)

## 7.9 Cooperation with UN Entities at Field Level

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC) which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this manual item is to set up the policy for UNESCO's cooperation in procurement with the organizations of the United Nations (UN) system at the field level.
- 1.2 It should be used in conjunction with the guidelines on "[Common UN Procurement at the Country Level](#)". By supporting common procurement initiatives, the Guidelines promote the harmonization of business practices and contribute to improving the effectiveness and the efficiency of UN procurement activities. The policy and related guidelines are intended for all UNESCO staff involved in project planning and implementation and is the primary resource when planning to establish common procurement and moving towards more integrated common procurement at the country level.

### 2. Definitions

- 2.1 To further collaboration in procurement between UN Entities and in support of UN initiatives, the Sector ADGs/Directors of Divisions/Bureaux/Institutes and Directors or Heads of Offices away from Headquarters, may determine that cooperation with other organizations, agencies or programmes of the United Nations system is appropriate to meet the procurement requirements of UNESCO, provided any associated fees, (e.g. cost recovery fees) are considered reasonable for the service provided. Cooperation may be considered appropriate to, inter alia, obtain volume pricing or achieve process or operational efficiencies.
- 2.2 Such cooperation may include carrying out joint procurement activities, relying on the procurement decision of another UN Entity, requesting another UN Entity to carry out procurement activities on behalf of UNESCO or procuring goods, works or services from another UN Entity.

### 3. Policies

- 3.1 **Joint solicitation.** UNESCO may elect to undertake joint procurement activities with one or more UN Entities, based on the estimated total value of a single or related series of planned procurement actions. Generally the cooperating organizations will choose one organization to lead the procurement process under the procurement rules and regulations of that UN Entity. Cooperating UN Entities will jointly agree on the Solicitation Documents and evaluation criteria, and will jointly evaluate the offers submitted. The Solicitation Documents should clearly specify the expected contractual form for effecting the procurement. Joint Solicitations are subject to the review committee requirements of the lead UN Entity only. In the case where UNESCO is the Lead UN Entity, it may foresee representation of the other participating UN Entity(ies) on the relevant Procurement Committee responsible for reviewing the procurement activity.
- 3.2 **Reliance on UN entity tender results.** For a single or related series of planned procurement actions, UNESCO may rely on the competitive selection process of another



UN Entity, when, in UNESCO's estimation, the potential benefits of undertaking a new selection process would not justify the associated administrative costs. UNESCO may rely on the tender results to procure goods, works or services without undertaking a separate selection process, provided that:

- The award is made within a twelve (12) month period after the validity date of the Offers;
- The requirements for the goods, works or services are substantially the same and the quantities originally tendered were similar or greater;
- The Vendor agrees to offer the goods, works or services at the same price and the commercial terms are considered reasonable for the market; and
- The Vendor accepts UNESCO's terms and conditions.

**3.3 UN entity long term agreement (LTA).** In accordance with [AM Item 7.7](#), a LTA is a written arrangement between UNESCO and a vendor, issued following a competitive procurement process, which allows UNESCO to order specified goods or services at fixed price, on agreed terms and conditions, for a definite period of time but with no legal obligation to order any minimum or maximum quantity. UNESCO may decide to establish a LTA of its own, at a corporate, regional or local level, or use an LTA of another United Nations Organization. The Sector ADGs/Directors of Divisions/Bureaux/Institutes and Directors or Heads of Offices away from Headquarters may determine that the establishment of a Long Term Agreement (LTA) based on the terms of an existing LTA established by another UN Entity, or accession to such an existing LTA, may best meet the requirement. Establishment of a separate UNESCO LTA with the Vendor based on the terms of an existing UN Entity LTA or becoming a party to an existing LTA with the UN is not subject to separate review by the UNESCO Contracts Committee. However, the conditions specified under [AM Items 7.2](#), [7.7](#) and [AM Item 10.2](#), must be adhered to and a separate Contract or Purchase Order must be established for the purchase of goods or services..

**3.4 Procurement from a UN entity.** When a Sector ADG/Director of Divisions/Bureaux/Institutes or a Director or Head of Offices away from Headquarters determines that a UN Entity has a particular expertise or capacity or has obtained favourable conditions in the procurement of certain goods, works or services, UNESCO may procure goods, works or services from another UN Entity, including through the establishment of a Memorandum of Understanding with the UN Entity. Procurement from another UN Entity must be approved by the Sector ADG/Director of Divisions/Bureaux/Institutes or a Director or Head of Offices away from Headquarters, on the basis of adequate justification.

**3.5 Outsourcing to a UN entity.** Under certain circumstances it may be appropriate or necessary to request another UN Entity to carry out certain procurement activities on behalf of UNESCO. Outsourcing of procurement activities may be considered in situations such as those described below.

- Expertise: When UNESCO recognizes particular expertise of another United Nations entity in the procurement of specific goods, works or services, the Sector ADG/Director of Divisions/Bureaux/Institutes or a Director or Head of Offices away from Headquarters may authorize outsourcing for the specific goods, works or services and designate the UN Entity as the procurement agent for UNESCO.
- Procurement Capacity: When another UN Entity has the necessary procurement capacity that UNESCO does not itself have in a given location, the Director or Head of Offices may authorize the outsourcing of certain or all procurement activities for any period and designate the UN Entity as the procurement agent for UNESCO for those activities.
- Administrative Capacity: When UNESCO has neither procurement nor administrative capacity in a country, procurement actions may be undertaken on behalf of UNESCO by the representative of another UN Entity with the necessary procurement and administrative capacity (e.g. Representative of the local United Nations Development Programme), in accordance with the rules and regulations of

the UN Entity, on the basis of an Agency Services Request.

- **Shared Services:** When in a given location a joint United Nations activity (e.g. Delivery as One UN initiatives) to provide certain administrative services to all partner organizations has been established with the necessary procurement capacity to achieve economies of scale or to increase effectiveness and efficiency, the Director or Head of Office may authorize the outsourcing of certain or all procurement actions for any period and designate the joint United Nations activity as the procurement agent for UNESCO and will inform the Chairperson of the Contracts Committee. The rules and procedures established jointly by the participating UN Entities for that activity or for joint procurement activities, including review requirements will be applicable.

#### 4. Roles, Authorities and Accountabilities

- 4.1 Sector ADG/Director of Divisions/Bureaux/Institutes or a Director or Head of Offices away from Headquarters may determine when cooperation in procurement with the organizations of the United Nations (UN) system at the field level is beneficial to UNESCO.
- 4.2 The use of existing LTAs or contracts of other UN organizations ('piggy-backing') and use of established joint LTAs (where UNESCO is not the lead UN entity), are subject to direct contracting and exempt from the review by the UNESCO Contracts Committee, in accordance with the [AM Item 7.4](#) and [AM Item 10.2](#).
- 4.3 Procurement or outsourcing for a contract or a series of contracts under USD 150,000 from another UN Entity may be approved by the Sector ADG/Director of Divisions/Bureaux/Institutes or a Director or Head of Offices away from Headquarters, on the basis of adequate justification, placed on file.
- 4.4 When cooperation in procurement with the organizations of the UN is expected to result in establishment of an UN Inter-Agency Agreement, BSP/CFS shall be consulted.
- 4.5 When cooperation in procurement with the organizations of the UN is expected to result in a contract or a series of contracts in excess of USD 150,000, a detailed contracting plan shall be established in consultation with BFM/FPC, with post-facto reporting of contracts awarded.
- 4.6 Any changes made to the standard clauses of a contract must be approved by the Office of International Standards and Legal Affairs (LA) before the contract is signed.

#### 5. Procedures and Processes

- 5.1 Each of the options or models for UN cooperation in procurement, including processes and challenges, are explained in the guidelines on "[Common UN Procurement at the Country Level](#)".
- 5.2 The procedures and processes applicable to UNESCO procurement including planning, solicitation, use and sharing of LTAs, contract review & award, contract management are explained in [AM Item 7.2](#), [AM Item 7.7](#) and [AM Item 10.2](#).

#### 6. Guidelines

- 6.1 "[Common UN Procurement at the Country Level](#)"
- 6.2 "[UN procurement Practitioner's Handbook](#)"

#### 7. Forms

- 7.1 Please refer to the standard procurement and contracting forms, MOU and Inter-Agency Agreement template.

## **8. Additional Help**

- 8.1 For additional help please contact [BFM.FPC@unesco.org](mailto:BFM.FPC@unesco.org)

## 8.1 UNESCO Documents: General

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 UNESCO Documents are classified in different categories. Each category of document is dealt with under specific Items of the Administrative Manual, referenced below.

### 2. Definitions

- 2.1 UNESCO documents are information materials issued by the Secretariat, which are classified in various categories according to their purpose.
- 2.2 All categories of UNESCO information materials are classified according to [Appendix 1 of the UNESCO Publication Guidelines](#).
- 2.3 UNESCO has certain standards governing pages:
  - (a) Standard page. A standard page consists of 320 words; this standard is used for calculating translation costs.
  - (b) Printed page. A printed page represents the printing, on one side only, of a sheet of paper measuring 21 x 29,7 cm (DIN A4).

### 3. Policies

- 3.1 UNESCO documents are distributed free of charge to the addressees specified under the category concerned, or accessible [on-line](#).
- 3.2 A UNESCO document bears a document code, a UNESCO logo, the language of the original version and the date of publication. It does not make mention of authors or of UNESCO staff members.
- 3.3 UNESCO is legally responsible for the content.
- 3.4 Documents are classified in seven categories, as shown below, together with the related [Administrative Manual](#) Item number, where more detailed information is provided:
  - (a) General Conference documents: documents prepared for submission to the General Conference or to set out its decisions and proceedings (see [AM Item 11.3](#));
  - (b) Executive Board documents: documents prepared for submission to the Executive Board or to set out its decisions and proceedings (see [AM Item 11.4](#));
  - (c) Meeting documents: documents prepared in connection with meetings convened by UNESCO, either by itself alone or jointly with another body (for the various categories of meetings, see the [Regulations](#) in [Basic Texts](#), for the organization of such meetings, see [AM Chapter 11](#)). Meeting documents include programme documents prepared before and during the meeting (see [AM Item 8.3](#)), and final reports other than final reports of Categories I and II meetings;
  - (d) Programme documents: documents issued by a Sector/Bureau/Office and intended for a limited distribution. They include discussion papers sent for information or comment to a limited number of specialists, and short lived

bibliographical or information material; however, they are not to include material which would be more suitable for public information materials (see [AM Chapter 13](#) and [AM Item 8.3](#));

- (e) [Circular letters](#): see [AM Item 9.4](#)
- (f) [Internal documents](#): see [AM Item 8.6](#)

3.5 Documents produced by field offices, centres and institutes are dealt with in [AM Item 9.12](#).

#### **4. Roles, Authorities and Accountabilities**

Not applicable

#### **5. Procedures and Processes**

Not applicable

#### **6. Guidelines**

Guidelines for different categories of documents are specified in the appropriate Manual item, c.f. [Related items](#) for more information.

#### **7. Forms**

Not applicable

#### **8. Additional Help**

[UNESDOC@lerts](mailto:UNESDOC@lerts), enables you to receive e-alerts of the latest electronic documents.

## 8.2 Meeting Documents

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item defines meeting documents, specifies roles, authorities and accountabilities of those involved in the preparation, production and distribution of meeting documents and refers the reader to the appropriate Items on procedures and guidelines.

### 2. Definitions

- 2.1 **Meeting documents.** Documents prepared in connection with meetings convened by UNESCO, either alone or jointly with another body (for the various categories of meetings, see the regulations in [Basic Texts](#); for the organization of such meetings, see [AM Chapter 11](#)). Meeting documents include programme documents prepared before and during the meeting (see [AM Item 8.3](#)), and final reports other than final reports of Categories I and II meetings.
- 2.2 **Languages.** The languages of meeting documents are generally stated in the rules of procedure of such meetings (see [Basic Texts](#)); the languages vary according to the type of meeting and are specified in [AM Item 1.9](#) and its subsections.
- 2.3 **Length of meeting documents.** The length varies according to the type of meeting, and the limits are indicated in [AM Appendix 8.2B](#).
- 2.4 **Deadlines for submission of meeting documents for translation, production and distribution.** Deadlines vary according to the type of meeting and are indicated in (see [Appendix 8.2B](#))
- 2.5 **Coding system for meeting documents.** The coding system for meeting documents is set out in [AM Appendix 8.2A](#).
- 2.6 **Standard page.** The standard page for calculation of translation consists of 320 words.

### 3. Policies

- 3.1 For Publication and Distribution Policy refer to [AM Item 13.5](#).

### 4. Roles, Authorities and Accountabilities

- 4.1 **Preparation or commissioning of drafts of meeting documents** (except drafts of the rules of procedure): Sponsoring Sector/Bureau/Office.
- 4.2 **Preparation of documents** giving practical information for participants, when required: either prepared or validated by the Conference Services Section (MSS/CLD/C).
- 4.3 **Clearance.** The sponsoring Sector/Bureau/Office is responsible for obtaining the prior clearance of:
  - (a) MSS/CLD/C, for the drafts of the agenda, annotated agenda and letters of invitation;
  - (b) Other Sectors/Bureaux/Offices, for any parts of the drafts of meeting documents that may be of concern to them.

- 4.4 **Approval.** The drafts of meeting documents are approved by the ADG/director, or his/her deputy, of the sponsoring Sector/Bureau/Office, and for a meeting in Category I or II, by the Director-General. With the exception of Conference Proceedings, meeting documents do not need the prior approval of the Publications Board. For all printed materials, validation of the Executive Officer (EO) of the Sector/Bureau/Office is necessary.
- 4.5 **Production schedule**
- (a) The sponsoring Sector/Bureau/Office and MSS/CLD agree on:
    - (i) a production schedule based on the information given by the submitting Sector/Bureau/Office and in accordance with the deadlines specified in [AM Appendix 8.2B](#)
    - (ii) on the deadline dates for dispatch of meeting documents as indicated in [AM Appendix 8.2B](#).
  - (b) The sponsoring Sector/Bureau/Office is responsible for advising MSS/CLD in advance if the meeting document **cannot** be delivered to it by the scheduled deadline date.
- 4.6 **Production.** MSS/CLD is responsible for the translation and production of meeting documents except:
- (a) Where the translation and production of a meeting document is, in certain circumstances and with the prior agreement of DIR/MSS/CLD, arranged by the sponsoring Sector/Bureau/Office: see [AM Item 8.7](#) and [AM Item 8.9](#) respectively;
  - (b) If a meeting is held away from Headquarters and no MSS/CLD staff are sent to the site of the meeting for the production of documents prepared during the meeting, production can be arranged by the sponsoring Sector/Bureau/Office; MSS/CLD can provide off-site production services but needs to be informed in advance;
- 4.7 **Distribution**
- (a) Before and during the meeting:
    - (i) The sponsoring Sector/Bureau/Office disseminates copies to participants and other interested units in the Secretariat either in hard copy or by electronic means.
    - (ii) The Documents Section (MSS/CLD/D) distributes copies either in hard copy or by electronic means to list N (see [AM Item 8.10](#)).
    - (iii) Subject to the prior agreement of MSS/CLD/D regarding the number of copies to be printed for the purpose (see [AM Item 8.7](#)), the sponsoring Sector/Bureau/Office may distribute copies either in hard copy or by electronic means on an ad hoc basis to other specialists outside the Secretariat, or request MSS/CLD/D to disseminate them to appropriate distribution lists.
  - (b) After the meeting:
    - (i) Final report. Distribution of the report is carried out as in [Paragraph 4.7 \(a\)](#) above.
    - (ii) Production of documents prepared during a meeting away from Headquarters is arranged by the sponsoring Sector/Bureau/Office (see [AM Item 11.5, paragraph 5.2 \(e\) \(ii\) a.](#)).  
The sponsoring Sector/Bureau/Office submits each such document, in each language of issue, in hard copy or in electronic form to the UNESCO Library.
    - (iii) At the end of a period not exceeding one year after issue, any remaining stock of a meeting document held in the sponsoring Sector/Bureau/Office should be destroyed, and any subsequent requests for copies should be forwarded to the Archives Unit (MSS/BKI/ISS/ARC).
    - (iv) Conference proceedings are published only in electronic version, and a print version needs the prior approval of the Publication Boards or the Director-



General.

## 5. Procedures and Processes

- 5.1 **Preparation:** see [AM Item 8.8](#) for general provisions on the preparation of documents. [AM Appendix 8.2B](#) gives the applicable regulations governing the length of documents, use of languages and deadlines for submission of documents to the Division of Conferences, Languages and Documents (MSS/CLD).
- 5.2 **Production:** see [AM Item 8.7](#).
- 5.3 **Translation:** see [AM Item 8.9](#).
- 5.4 **Distribution:** see [AM Item 8.10](#).

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 To obtain an estimate for document production (desktop publishing, layout, printing, distribution): [Request for estimate for document production](#) (DMS).
- 7.2 Place an order for translation or document production: [Order for document production](#).

## 8. Additional Help

- 8.1 Rules of transfer of electronic documents (see [AM Item 9.12](#))
- 8.2 To display and to share public meeting documents use [UNESDOC Database](#).

## 8.2A Coding System for Meeting Documents

Download [8.2A Coding System for Meeting Documents](#)

## 8.2B Length, Use of Languages and Deadlines for Submission of Meeting Documents

Category of meeting	Maximum number of standard pages *			Specifications
	Pre-session	In-session	Post-session Final report	
I and II	40 standard pages of working documents, including annotated agenda. 70 pages of reference documents (not to be translated)	20 standard pages	30 standard pages + 20 standard pages of annexes in two languages	2 to 6 languages according to needs. Deadlines: documents to MSS/CLD, 3 months before opening; final report, usually 1 month after closing.
II Committees of technical and legal experts	20 standard pages	10 standard pages	15 standard pages	2 languages. Deadlines: documents to MSS/CLD, 2½ months before opening; final report, usually 1 month after closing.
III	30 standard pages. 60 pages of reference documents (not to be translated)	15 standard pages	20 standard pages + 20 standard pages of annexes in two languages	2 to 6 languages according to needs. Deadlines: documents to MSS/CLD, 3 months before opening; final report, usually 1 month after closing.
IV	30 standard pages. 60 pages of reference documents ** (not to be translated)	15 standard pages	20 standard pages	2 languages + 1 regional language. Deadlines: documents to MSS/CLD, 2½ months before opening; final report, usually 1 month after closing
V	15 standard	10	15	2 languages.

	pages	standard pages	standard pages	Deadlines: documents to MSS/CLD, 2½ months before opening; final report, usually 3 weeks after closing.
VI	15 standard pages	10 standard pages	15 standard pages	2 languages. Deadlines: documents to MSS/CLD, 2½ months before opening; final report, usually 3 weeks after closing.
VII	No special working document. Existing documents to serve as working documents	No draft final report	No final report	Only 1 language insofar as possible. No final report
VIII	30 standard pages. 50 pages of reference documents (not to be translated)	No draft final report	No final report	Only languages necessary for effective functioning of meeting Deadline: documents to MSS/CLD, 2 ½ months before opening No final report

N.B. All requests for document production to be submitted to MSS/CLD using the following forms: [Request for estimate for document production](#); [Order for document production](#) (DMS).

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\* Standard page = 320 words

## 8.3 Programme Documents

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item. (Original: English)

### 1. Overview

- 1.1 This Item defines programme documents and specifies responsibilities and roles for drafting, production (including translation), distribution and archiving thereof.

### 2. Definitions

- 2.1 **Programme documents:** Documents issued by a Sector/Bureau/Office and intended for limited dissemination. They include discussion papers circulated for information or comment to a limited number of specialists and short lived bibliographical or information material.
- 2.2 **Languages:** Programme documents are issued in English and/or French. They may also be issued in other languages, depending on the geographical region for which they are intended.
- 2.3 **Coding system:** A document code consists of the symbol of the originating Sector/Bureau/Office, followed by the current year, the letters "WS" (working series) and a serial number assigned by MSS/CLD (e.g., SC.2012/WS/1). Before submitting documents for production, the Sector/Bureau/Office should obtain the serial number from MSS/CLD.
- 2.4 **Standard page:** The standard page consists of 320 words.
- 2.5 **Time limit for submission:** When programme documents are requested for a fixed date, they must be transmitted to MSS/CLD for production at least six weeks before that date; if the documents are numerous or voluminous (more than 50 standard pages in all), more time may be required. See [AM Appendix 8.2B](#) for the deadlines required by MSS/CLD for the submission of documents for translation and production.

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 **Clearance and approval:** Programme documents are issued under the responsibility of the originating Sector/Bureau/Office with the approval of the ADG/director or his/her deputy. That Sector/Bureau/Office is responsible for ensuring that clearance is obtained from other interested units and/or appropriate ADGs for any parts of the document of concern to them, or that might commit the Organization to expenditure or activities other than those expressly provided for in the approved work plans. For all printed materials, the clearance of the Executive Officer (EO) of the Sector/Bureau/Office is necessary.
- 4.2 **Preparation:** see [AM Item 8.8](#) for general provisions on the preparation of documents. [AM Appendix 8.2B](#) contains the regulations governing the length of documents, use of languages and deadlines for submission of documents to MSS/CLD.

- 4.3 **Production** (see [AM Items 8.7](#) and [8.9](#)): MSS/CLD is responsible for providing the translation, design, formatting, layout, desktop-publishing and production of programme documents in the format required (including electronic publishing formats ePub). However, in certain exceptional circumstances, and with the prior approval of DIR/MSS/CLD, the composition typing and/or translation of a programme document may be arranged by the originating Sector/Bureau/Office (see [AM Items 8.7](#) and [8.9](#), respectively). In such cases, the Sector/Bureau/Office concerned must clear the document code with MSS/CLD.
- 4.4 **Distribution**: For the distribution of programme documents to addressees outside the Secretariat, programme sectors are advised to use the external distribution partner (AM Item 8.10 Distribution) The distribution of programme documents to addressees within the Secretariat to the addressees appearing on list N in [AM Item 8.10, paragraph 5.1](#)) is carried out by MSS/CLD/D. At the end of a period not exceeding one year after issue, any remaining stock of a programme document held in the originating Sector/Bureau/Office should be destroyed, and any subsequent requests for copies should be forwarded to the Archives Unit (MSS/BKI/ISS/ARC).

## 5. Procedures and Processes

Not applicable

## 6. Guidelines

- 6.1 **Preparation, translation, production and distribution.** See [AM Items 8.8](#) "Preparation of documents", [8.9](#) "Translation", [8.7](#) "Production of documents", [8.10](#) "Distribution".

## 7. Forms

- 7.1 [Request for estimate for document production](#) (DMS)
- 7.2 [Order for document production](#) (DMS)

## 8. Additional Help

- 8.1 Rules of transfer of electronic documents (see [AM Item 9.12](#)).
- 8.2 To display and to share public Programme documents use [UNESDOC Database](#).

## 8.4 DG Notes

### Primary Author

For any information or suggestions, please contact the Executive Office of the Director-General (ODG), which is responsible for this Item. (Original: English)

### 1. Overview

- 1.1 DG Notes are addressed to the Deputy Director-General, the ADGs and the Directors of Services and Field Offices. They set out instructions and information that the Director-General wishes to issue with his/her own signature because they relate to important policy areas.

### 2. Definitions

Not applicable

### 3. Policies

#### 3.1 DG Notes generally contain:

- (a) Instructions relating to the implementation of resolutions of the General Conference and decisions adopted by the Executive Board;
- (b) Instructions governing the Organization's overall strategies, programmes and budget planning, the monitoring of implementation and the methods of evaluation and publication of consolidated texts thereof;
- (c) Information on the organization of the Secretariat and appointments to managerial positions (D-1 and above, at Headquarters and in the field, as well as Heads (P-5) of field offices);
- (d) Information on the establishment of specially funded programmes.

### 4. Roles, Authorities and Accountabilities

- 4.1 **Preparation and publication.** Texts are prepared in English or French by Sectors/Bureaux concerned by the subject matter and are submitted to the approval of DIR/ODG. The original language of the text must be indicated on the Note.
- 4.2 **Coding system.** The reference code for DG Notes consists in the indication "DG Note", followed by the last two figures of the year of issue and a serial number assigned by ODG (beginning with "1" each calendar year (e.g. DG Note/09/2).
- 4.3 **Finalization and signature.** DG Notes are revised by the Correspondence Section (ODG/UC), finalized by and presented to the Director-General for his/her signature by the Office of the Executive Director (ODG/DIR).
- 4.4 **Translation.** Necessary translation of DG Notes into English or French is provided by ADM/CLD after the official publication of the original language version.
- 4.5 **Distribution.** DG Notes are published on the Intranet by ADM/DIT, under DG Notes. Distribution of hard copies is done by the Documents Section (ADM/CLD/D) as determined by ODG.

### 5. Procedures and Processes



Not applicable

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## 8.5 Speeches by the Director-General or Deputy Director-General

### Primary Author

For any information or suggestions, please contact the Executive Office of the Director-General (ODG), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item provides the framework for the preparation of speeches by the Director-General or Deputy Director-General.

### 2. Definitions

- 2.1 Speeches by the Director-General or Deputy Director-General consist of the texts of speeches delivered at meetings or other events.

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 **Responsibilities.** The first draft of a speech given by the Director-General or Deputy Director-General is generally prepared by the Sector/Service/Field unit most closely associated with the event at which it will be delivered. A Sector, Service or Field unit that prepares the first draft of a speech for the Director-General or Deputy Director-General should ensure its substantive content, structure and style. It should also make all the necessary consultations with other Sectors/Services/Field units that may have a contribution to the speech that would ensure its appropriateness for the occasion at which it will be delivered. The Sector/Service/Field unit is responsible for obtaining all required clearances, including that of the Sector of External Relations and Public Information (ERI), prior to the speech being transmitted to ODG. The appropriate language speechwriter in ODG revises the speech as required, in consultation with the Director-General or Deputy Director-General, and DIR/ODG.

### 5. Procedures and Processes

- 5.1 **Languages.** Speeches by the Director-General or Deputy Director-General are usually issued in both English and French. They may also be issued in other languages should DIR/ODG so request.
- 5.2 **Coding system.** The reference code attributed to the speech, once it has been checked against delivery, consists of the symbol “DG” or “DDG” as appropriate, followed by the last two figures of the year concerned and a serial number (beginning with the number “1” at the start of each calendar year, e.g. DG/09/008).
- 5.3 **Preparation and production.** Once a speech is finalized (i.e. delivered, checked against delivery and finalized) and a reference is attributed by ODG, it is transmitted to the Sector for Administration, Division of Conferences, Languages and Documents (ADM/CLD) for translation.
- 5.4 **The Director-General’s speeches** are distributed by ODG through the [Director-General’s website](#). Speeches by the Deputy Director-General are made available on demand. Distribution of the Director-General or Deputy Director-General speeches for

public information purposes are made by ERI/DPI.

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## 8.6 Internal Documents

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item. (Original: English)

### 1. Overview

1.1 This Item defines the different categories of internal documents.

### 2. Definitions

2.1 **Internal documents** are documents intended for distribution within the Secretariat. Exceptionally, but not if they are of a confidential nature, they may be given to interested persons outside the Secretariat. Internal documents comprise:

- (a) [DG Notes](#) ([AM Item 8.4](#));
- (b) [Administrative Manual Items and Appendices](#) ([AM Item 0.1](#));
- (c) [Administrative Circulars](#) ([AM Item 0.1](#) and [HR Manual Chapter 1](#));
- (d) [Information Circulars](#) ([AM Item 0.1](#) and [HR Manual Chapter 1](#));
- (d) [Forms](#) ([AM Appendix 0.1 E](#));
- (e) Temporary internal working or discussion papers (e.g. a discussion paper for consideration by an intersectoral committee);
- (f) Documents issued by such bodies as the Medical Benefits Fund, Restaurant Services, Commissary, Staff Association/Unions.

2.2 **Languages.** Internal documents are issued in English and/or French.

2.3 **Coding System, preparation and approval, production and distribution.** For documents listed in [Paragraph 2.1 \(a\)-\(d\)](#), see the Item cited; for documents listed in [Paragraph 2.1 \(e\)-\(f\)](#), see [Paragraph 4.1](#).

2.4 **Standard page.** A standard page consists of 320 words.

2.5 **All categories of UNESCO information materials** are classified according to [Appendix 1 of the UNESCO Publication Guidelines](#).

### 3. Policies

Administrative Manual and Administrative Circulars are available only in electronic version.

As a cost reduction measure, printing and distribution of DG Ivory notes has been suspended until further notice as of 01/01/2012.

### 4. Roles, Authorities and Accountabilities

4.1 For documents listed in [Paragraph 2.1 \(e\)-\(f\)](#):

- (a) The document code is assigned by the originating Sector/Bureau in consultation with MSS/CLD; see also [AM Item 8.3](#);
- (b) Drafts are prepared and approved by the originating Sector/Bureau after obtaining any clearances that may be required from other interested Sectors/Bureaux;

- (c) The production and distribution of internal documents is effected by the originating unit or by MSS/CLD, as agreed between them and according to [AM Item 8.7](#). In all cases, the document (two copies if hard copy) in each language of production must be forwarded to the Archives Unit (MSS/BKI/ISS/ARC).

## **5. Procedures and Processes**

Not applicable

## **6. Guidelines**

Not applicable

## **7. Forms**

7.1 [Request for estimate for document production](#) (DMS)

7.2 [Order for document production](#) (DMS)

## **8. Additional Help**

Not applicable

## 8.7 Production of Information Materials

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents, Documents Section (MSS/CLD/D), which is responsible for this Item. (Original: English).

### 1. Overview

- 1.1 This Item covers the logistical aspects of the production of information materials, with the exception of the production of some publications under co-editing agreement, which is covered in [AM Chapter 13](#) and particularly [Item 13.5](#).

### 2. Definitions

- 2.1 All categories of UNESCO information materials are classified according to [Appendix 1 of the UNESCO Publication Guidelines](#).
- 2.2 [AM Item 13.5](#) "Publications" clarifies the terminology used in this Item.

### 3. Policies

- 3.1 All costs relating to the production of information materials are charged back to the programme sector. Costs calculated through the [Document Management System](#) on the intranet ([DMS](#)), and planned on internal production equipment, are based on preferential rates.
- 3.2 Further elements on the administrative and financial processes are specified in [AM Item 3.8, paragraph 5.7 \(a\) \(ii\)](#) and [AM Item 7.2](#).
- 3.3 All design of UNESCO information materials should be in line with the directives of [AM Item 13.9](#) "Use of the Name, Acronym and Logo of UNESCO".
- 3.4 [AM Item 13.5](#) "Publications".
- 3.5 Terms of Reference of the Publication Board, [AM Appendix 13.5A](#).
- 3.6 [UNESCO Publication guidelines](#).

### 4. Roles, Authorities and Accountabilities

- 4.1 Responsibility for the production aspects of the design, layout and production of information materials (with the exception of publications under co-editing agreement) at Headquarters rests with MSS/CLD, unless it is delegated elsewhere with the agreement of Director MSS/CLD. In this context, MSS/CLD acts as a service provider, either with internal production capacity, or through identifying the best external partner(s).
- 4.2 For all printing requests, the additional clearance of the Executive Officer (EO) of the Sector/Bureau/Office is necessary.
- 4.3 The method of production is determined by MSS/CLD in consultation with the client according to the nature of the document, type of distribution envisaged (paper or electronic), the print-runs envisaged, the available budget and the deadline.

### 5. Procedures and Processes

## 5.1 Production workflow

- (a) The originating unit completes a **production request** through [DMS](#). The request is validated by the sector's Administrative Officer (AO). Requests for quotations are handled normally within 48 hours, unless outside quotations have to be integrated. Quotations are given free of charge and are non-binding.
- (b) Examination and validation of requests: The Planning Control Services of the Division of Conferences, Languages and Documents receives and examines document production requests and assigns symbols/serial numbers and job identification numbers. Production priorities are assigned by this service, in close consultation with the client, the Translation Section (MSS/CLD/T) and MSS/CLD/D, and in accordance with the following provisions and with specific instructions given by Director MSS/CLD:
  - (i) A fixed date of issue is assigned to materials whose issue on a given date is compulsory and which have been scheduled in advance in agreement with MSS/CLD and delivered to MSS/CLD on schedule;
  - (ii) A recommended date of issue is assigned to materials whose issue on the requested date is not compulsory; their production may be interrupted to permit the production of materials assigned a fixed date priority;
  - (iii) An open date of issue may be assigned to any other materials; their production is the first to be interrupted to permit the production of materials assigned a fixed or recommended date priority;
  - (iv) In so far as possible within this priority framework, MSS/CLD takes into account the requested date of issue in assigning a recommended or open date.
- (c) Production: Following validation of the production request, production commences. Production may be carried out in-house or may be outsourced under contract. If outsourced under contract, MSS/CLD arranges production in accordance with the appropriate provisions through the established Finance and Budget System (FABS) procedures and in accordance with procurement rules.

For the production of publications, MSS/CLD will request the approval of the Division of Public Information, Publications, Branding and Merchandising Section (ERI/DPI/PBM) and/or the Publication Board. Originating units may be asked to sign off print proofs prior to production.
- (d) Definition of print-runs: Print-runs requested by the originating unit, and approved by the EO, should correspond to actual requirements. The originating unit should not request a quantity greater than that required for distribution to:
  - (i) Appropriate distribution lists;
  - (ii) Participants of a meeting (when the number of copies, in all working languages of the meeting, may equal three times the number of participants);
  - (iii) A limited number of specialists, inside or outside the Secretariat.
- (e) For materials to be distributed within the Secretariat to the Library and the Archives, it is MSS/CLD, and not the originating unit, which makes the necessary provision on the production request.
- (f) When it is considered that a meeting or programme document may be in demand for the following six to 12 months, a small number of copies may be included in the production request for distribution to the originating unit. This stock may however not be kept indefinitely; see [AM Item 8.2](#) and [AM Item 8.3](#) respectively.

## 6. Guidelines

### 6.1 [UNESCO Publication guidelines](#)

- 6.2 Specific information on official documents (volume, deadlines, approval procedures) is also available in [Basic Texts](#).



## 7. Forms

- 7.1 All requests for production are processed through the [Document Management System](#) (DMS).

## 8. Additional Help

- 8.1 For all issues relating to the production of information materials, please contact the Communication and Information focal point.
- 8.2 The Multifunctional devices (MFD's) machines located in Sectors/Bureaux are not to be used for large numbers of copies, c.f. [AM Item 9.19](#) for making limited number of copies. The AO, or an official designated by him/her, is responsible for ensuring the economic use of the machine located in his/her Sector/Bureau.

## 8.8 Preparation of Documents

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item. (Original: English)

### 1. Overview

- 1.1 This Item covers the preparation of documents falling into the following four categories: General Conference ([AM Item 11.3](#)), Executive Board ([AM Item 11.4](#)), Meeting Documents ([AM Item 8.2](#)) and Programme Documents ([AM Item 8.3](#)).

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 Originating sector/bureau: preparation of documents.

### 5. Procedures and Processes

- 5.1 Drafting: Documents should be short, well-drafted, coherent, clear and precise. The subject and purpose of each document are set out in an introductory paragraph, and reference is made to any pertinent resolution(s) of the General Conference and/or Executive Board. The entire or partial reproduction of other documents and earlier resolutions and decisions is to be strictly avoided, as well as joining lengthy annexes which repeat texts available elsewhere; mention may be made of them, but precise references must be given and brief summaries may be included which give the sense or meaning of those texts. Lengthy historical background information should be eliminated if not indispensable, or at least summarized.
- 5.2 The reference number of the document is indicated in the top right-hand corner of each page of the document.
- 5.3 Author: No reference may be made to a staff member who may have prepared a document. On the other hand, external authors should have a brief biographical mention following their name and title.
- 5.4 A notice of copyright should be included in the document when required. (see [AM Item 8.12](#)).
- 5.5 Length: Limits established for the length of conference documents by category of meeting should be strictly followed (See [AM Item 11.3](#), [AM Item 11.4](#), and [AM Appendix 8.2 B](#) for limitations imposed on the length of General Conference, Executive Board and meeting documents).
- 5.6 For documents of over 16,000 words, and shorter documents whose layout is complex, an electronically-generated table of contents is prepared and provided with the document.

- 5.7 If a document constitutes a revised or partly revised version of an earlier document, the originating sector/bureau/office supplies an electronic version of the original text with all changes marked electronically, using the 'track changes' tool.
- 5.8 Deadlines for submission for production: sectors/bureaux should observe the deadlines for submission of documents to the Division of Conferences, Languages and Documents (MSS/CLD) (see [AM Appendix 8.2 B](#) for deadlines for submission of documents by category of meeting).

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 To obtain estimate for document production (desktop publishing, layout, printing, distribution): [Request for estimate for document production](#) (DMS)
- 7.2 To place an order for translation or document production: [Order for document production](#) (DMS)

## 8. Additional Help

Not applicable

## 8.9 Translations

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item. This Item applies to Headquarters only (Original: English).

### 1. Overview

1.1 This item describes the procedures for commissioning translation.

### 2. Definitions

Not applicable

### 3. Policies

3.1 All costs relating to translation under the responsibility of the Translation Management Section of the Division of Conferences, Languages and Documents (MSS/CLD/T) are charged back.

3.2 Translation rates at Headquarters are fixed by MSS/CLD within a scale approved by the Bureau of Human Resources Management (HRM).

3.3 Letters or reports received in:

(a) Arabic, Chinese, Russian or Spanish are normally translated by MSS/CLD, into either English or French, at the request of the Sector for External Relations and Public Information (ERI) or the Executive Office of the Director-General (ODG), which determines whether translation is necessary;

(b) Languages other than the six indicated in [Paragraph 4.1](#) below are not normally translated.

3.4 Letters and other texts that are to be sent or used in only one of the six languages indicated in [Paragraph 4.1](#) below should be drafted in that language, and are not translated by MSS/CLD if they have been drafted in another language.

### 4. Roles, Authorities and Accountabilities

4.1 The Translation Management Section of the Division of Conferences, Languages and Documents (MSS/CLD/T) is responsible for translation from Arabic, Chinese, English, French, Russian or Spanish into one or more of those languages of materials emanating from DG's office, administrative texts, documents for the governing bodies and intergovernmental bodies, flagship publications and statutory conferences and meetings. Translations into languages other than the six indicated above may be obtained through MSS/CLD in certain specially approved cases.

4.2 The originating unit is responsible for submitting texts for translation in a timely manner, see [AM Appendix 8.2B](#) for deadlines for submission of documents

4.3 Sectors, bureaux and offices assume full responsibility for translation of materials other than those indicated in Paragraph 4.1 above (e.g. web content), including responsibility for quality control and administration of these activities. Should sectors, bureaux and offices prefer to continue working with MSS/CLD/T for these materials, CLD will handle requests on a case-by-case basis.

4.4 A list of vetted translators and revisers is available online in the Consultant Roster

(<https://en.unesco.org/careers/node/1222/>).

## 5. Procedures and Processes

- 5.1 **Request for translation under the responsibility of MSS/CLD/T:** the originating unit completes a **translation request** through the Document Management System ([DMS](#)). The AO validates the request.
- 5.2 **Examination and validation of requests:** MSS/CLD/D/PPC receives and examines translation requests and assigns symbols/serial numbers. Priorities are assigned by MSS/CLD/D/PPC, in close consultation with the requestor and with the Translation Management Section (MSS/CLD/T), in accordance with the provisions of [AM Appendix 8.2B](#), specific instructions given by DIR/MSS/CLD and the following provisions:
- (a) A fixed date of issue is assigned to documents whose issue on a given date is compulsory, which has been scheduled in advance in agreement with MSS/CLD and delivered to MSS/CLD on schedule;
  - (b) A recommended date of issue is assigned to documents whose issue on the requested date is not compulsory; their production may be interrupted to permit the translation of documents assigned a fixed date priority;
  - (c) An open date of issue may be assigned to any other documents; their translation is the first to be interrupted to permit the translation of documents assigned a fixed or recommended date priority;
  - (d) In so far as possible within this priority framework, MSS/CLD takes into account the requested date of issue in assigning a recommended or open date.
- 5.3 **Translation:** Following validation of a translation request, translation commences. Translation may be carried out in-house or may be outsourced under contract. If outsourced, MSS/CLD arranges translation in accordance with the appropriate procurement rules and procedures.
- 5.4 **Queries:** Queries arising in the course of translation are forwarded, by phone or email, to the responsible official of the originating unit. The official attends to the queries as a matter of priority; the translation will not be released by MSS/CLD/T until replies to all queries have been received.
- 5.5 **Translation under the responsibility of sectors, bureaux and offices:** there is no need to submit a request through the DMS. Contracts are prepared by sectors, bureaux and offices in DUO using the Individual Consultant Contract. In order to ensure adequate reporting on the use of official languages within the Organisation, sectors, bureaux and offices are required to maintain up-to-date statistics on translation cost and number of pages translated into each official language, and to provide MSS/CLD with this information as and when necessary.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

- 8.1 For the preparation of texts and the references to be supplied, see [AM Item 8.8](#) for documents, [AM Item 13.5](#) for publications.

## 8.10 Distribution

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Conferences, Languages and Documents, Documents Section, Distribution Unit (ADM/CLD/D/Distribution), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item covers distribution of General Conference and Executive Board official documents.
- 1.2 All documents related to the General Conference and Executive Board are dispatched through Official Distribution Lists and according to the rules of both organs as mentioned in [AM Item 11.3](#) for General Conference documents and [AM Item 11.4](#) for Executive Board documents to Board members.

### 2. Definitions

- 2.1 A distribution list is a list of official addresses related to each specific category. Each official address contains data on the postal address to which documents are to be sent, including instructions on languages and quantities requested.

### 3. Policies

- 3.1 Distribution Unit of ADM/CLD/D does not keep a physical stock of any document concerned by this Item.
- 3.2 In order to reduce costs related to paper dispatch and paper consumption, no documents are dispatched after the last statutory dispatch of each session.

### 4. Roles, Authorities and Accountabilities

- 4.1 Management of the operational database of official addresses is the responsibility of ADM/CLD/D. Address lists are updated regularly upon instruction of the responsible unit. Each address or contact also contains data on the language requested by the contact and the number of copies in each language.
- 4.2 ADM/CLD/D does not provide any data export of the official addresses. Upon request, labels can be provided.
- 4.3 Dispatch of Executive Board documents, to members of the Executive Board, is carried out by the Secretariat of the Executive Board (GBS/SCX).

### 5. Procedures and Processes

- 5.1 Official distribution lists. The mailing lists for obligatory free selective distribution of the different categories of documents and publications are indicated below, together with the units responsible for keeping them up to date.

(a) External lists

Unit  
responsible

A/1	Member States (UNESCO's main contact in each of them)	ERI
A/2	Member States (other contacts)	ERI
A/3	Permanent delegations	ERI
A/4	Permanent observer missions	ERI
B	Member States of the UN but not of UNESCO	ERI
D	Executive Board members	GBS
E	UN and its regional offices	ERI
F	Specialized agencies of the UN and IAEA	ERI
G	National Commissions	ERI
I	Non-Governmental Organizations (categories A and B)	ERI
J	Intergovernmental Organizations	ERI
L	Cultural attachés	ERI
M	Depository libraries	ERI/DPI
O	Former members of the Executive Board	ERI
P	Distinguished persons and former Director-Generals	ODG/ERI
RR/1	UNDP Resident Representatives in countries where there is no UNESCO representative	ERI
RR/2	Other UNDP Resident Representatives	ERI
S	UN information centres	ERI/DPI

(b) Internal lists

Unit responsible  
ADM//CLD

N	Director-General, Deputy Director-General, ADGs, directors reporting directly to the Director-General, bureau directors, directors and chiefs of division, administrative officers, certain other officials, ERI/DPI, Archives and Records Management Unit (ADM/DIT/ISS/ARC) and ADM/CLD/T/TDR	
FO/1	Directors of established offices away from Headquarters, excluding directors of regional offices for science and technology and UNESCO representatives	HRM
FO/2	Directors of regional offices for science and technology	HRM
FO/3	UNESCO representatives	HRM
FO/5	Chiefs of project, project coordinators and chief technical advisers	HRM
FO/6	Regional advisers and information officers	HRM

(c) Standard obligatory free distribution (DO/1) is made to addressees on the lists indicated in [Paragraphs \(a\)](#) and [\(b\)](#) above, with the exception of lists I, J, K, RR/2, FO/5 and FO/6.

(d) Extended obligatory free distribution (DO/2) is made to all addressees on the lists



in Paragraphs (a) and (b) above. It is carried out if a sector/bureau makes a specific request for it, stating the reasons for doing so.

- (e) Restricted distribution (DO/3) is made only to addressees on lists A, F0/1 and FO/2. Publication notices giving the possibility to receive a copy upon request are sent to lists D, G and M.

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 All General Conference and Executive Board official documents are processed through [DMS](#) (Document Management System).

## 8. Additional Help

- 8.1 You can subscribe to all [General Conference and Executive Board official documents](#).
- 8.2 Additional copies of documents mentioned in this Item can be obtained by the Secretariat units and the Permanent Delegations through the Special Request Unit of ADM/CLD/D, if stocks are available and provided that the reference number of the document is clearly specified. If the document requested is no longer available, ADM/CLD/D can reprint upon request.
- 8.3 Special Request Service is available at [specialrequestdocuments@unesco.org](mailto:specialrequestdocuments@unesco.org).

## 8.11 Collections of and Finding Aids to Documents and Publications

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Bureau of Knowledge and Information System Management, Information Services Section (MSS/BKI/ISS), which is responsible for this Item. (Original: English).

### 1. Overview

1.1 This item covers the collections of and finding aids to documents and publications.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 A complete collection of documents and publications is maintained by the Information Services Section (MSS/BKI/ISS) (see [AM Items 9.5](#) and [9.8](#)) and consists of:
- (a) UNESCO documents: General Conference, Executive Board, meeting and working documents, field mission reports, internal and certain other documents;
  - (b) UNESCO publications, UNESCO-licensed publications, publications subsidized by UNESCO and publications deposited by National Commissions.
- 3.2 The documents and publications are available for consultation in the reading rooms of the Library and of the Archives or may be obtained on loan from the Library for a limited period (see [AM Item 9.8](#)).

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

- 5.1 **All UNESCO documents of a public nature** are indexed and catalogued, and made available online in the [UNESDOC/UNESBIB](#) database (complete since 1995, but the database also includes many earlier series, documents and publications). See [AM Item 9.12](#) for the rules relating to the transfer of electronic documents for diffusion and archiving and related matters. UNESDOC, managed and maintained by the Clearing House Unit (MSS/BKI/ISS/CLH), is completely integrated with the bibliographical database, UNESBIB, managed and maintained by the Library Unit (MSS/BKI/ISS/LIB) (see [AM Item 9.8](#)). The combined database is underpinned by the structured [UNESCO Thesaurus](#) of linked search terms (see [AM Item 9.8](#)).
- 5.2 **Copies of documents and publications (Category III)** may be obtained, subject to availability, from the Special Requests Unit of MSS/CLD in accordance with the procedure laid down in [AM Item 8.10](#). Meeting and working documents may be obtained from the originating division, and field mission reports from BSP/CFS or from the division concerned.
- 5.3 **References** (title, author, code, subject) to UNESCO documents and publications can be traced online through the UNESCO bibliographic and full text database, UNESDOC / UNESBIB and via the UNESCO Library Reference and Information Service

([library@unesco.org](mailto:library@unesco.org)); as a rule, bibliographic records appear since 1972 and full texts of documents of a public nature since 1995, but a substantial and increasing number of earlier texts are included. References to and texts of UNESCO documents and publications not yet included in the database can be found in the Archives MSS/BKI/ISS/ARC.

- 5.4 **Other collections of documents and publications**, appropriate to the needs of their respective sectors, are maintained by UNESCO Library (see [AM Item 9.8](#)) and internal documentation centres intended primarily for the use of officials in the sectors concerned.
- 5.5 A number of UNESCO Institutes have integrated the catalogues of their Library holdings into UNESDOC/UNESBIB. They use UNESDOC/UNESBIB as a catalogue and location finder for their holdings, in the same way as UNESCO HQ Library does.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

- 8.1 [UNESCO Library](#)
- 8.2 [UNESCO Archives](#)
- 8.3 [UNESDOC](#)

## 8.12 Copyrights of Documents

### Primary Author

For any information or suggestions, please contact, the Sector for Administration, Division of Conferences, Languages and Documents, Section of Planning and Conference Services (ADM/CLD/PCS) for UNESCO documents and the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI) for UNESCO publications, which are responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item covers copyright of UNESCO documents. For copyright of UNESCO publications, see [AM Item 13.5, paragraph 3.2](#).

### 2. Definitions

- 2.1 **UNESCO documents** consist of material issued by the Secretariat, including established offices away from Headquarters, such as General Conference documents, Executive Board documents, meeting documents, programme documents, circulars, notes and letters, text of speeches by the Director-General or the Deputy Director-General, questionnaires and documents internal to the Secretariat, usually of an administrative nature.
- 2.2 **UNESCO publications** consist of substantive material published for external audiences. Publications may use a variety of media, including print, electronic and multimedia, and include both free and for-sale publications.

### 3. Policies

- 3.1 All rights, including copyright, in any document produced by a staff member as part of his/her official duties are vested in the Organization ([Staff Rule 101.9](#)).
- 3.2 UNESCO documents normally do not carry the copyright notice stipulated in [Article III of the Universal Copyright Convention](#), in other words, the symbol © accompanied by the name of the copyright proprietor and the year of first publication. However, major UNESCO documents may be considered as suitable for potential UNESCO publications when they contain material of a programme or substantive nature and/or material of general interest to educators, scientists, etc. throughout the world. If so, they must carry the required copyright notice from the time they are first “published”, which legally will occur when a UNESCO document is duplicated in multiple copies and distributed outside the Secretariat.
- 3.3 Publication by UNESCO of a document or material, over which UNESCO does not control any or all of the rights, requires agreement with the owner of the rights and must carry a copyright notice in the form agreed with the owner.

### 4. Roles, Authorities and Accountabilities

- 4.1 Programme Specialists entrusted with the preparation of documents are responsible for ensuring that:
  - (a) Authors who are not staff members have signed an Author’s contract for all parts of the work they are carrying out;
  - (b) The Author submits to UNESCO the completed written material and all illustrations,

tables charts or other materials essential to the work (“related materials”);

- (c) In cases where the Author is not the owner of any such related material, the Author has obtained from the Owner written permission granting to UNESCO for the entire term of copyright the non-exclusive right to use the material under the terms and conditions applicable to UNESCO publications. See [AM Item 13.5, paragraph 3.2 \(c\) \(ii\)](#).
  - (d) Any questions on the copyright status of documents are to be addressed to Division of Public Information, Publications, Branding and Merchandising Section (ERI/DPI/PBM);
  - (e) Documents that will require a copyright notice are so identified in the [Publication and Distribution Plan](#) submitted as part of the Work Plan upon approval of the C/5. See [AM Item 13.5, paragraph 3.1 \(d\)](#).
  - (f) When sent to ADM/CLD for reproduction, documents suitable for UNESCO publication should include the prescribed copyright notice, even if it was not identified earlier as requiring such notice. In case of doubt, Programme Specialists may consult their Communication and Information Focal point or ERI/DPI/PBM.
- 4.2 Executive Officers (EOs) are responsible for ensuring that attention has been paid to the identification of documents that will require a copyright notice before forwarding those documents to ADM/CLD for action.
- 4.3 Directors of established Offices away from Headquarters are responsible for ensuring that the provisions of this Item are observed in respect of documents issued by their offices.
- 4.4 ERI/DPI/PBM is responsible for the granting of reproduction and translation rights for UNESCO-owned copyright documents (see [AM Item 13.5, paragraph 5.3](#))

## 5. Procedures and Processes

Not applicable

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

- 8.1 For all issues relating to the production of information materials, please contact your Communication and Information focal point.
- 8.2 The photocopying machines located in sectors/bureaux are intended for making copies, in limited quantities, of internal documents, of letters, memoranda, etc. The Administrative Officer (AO) or an official designated by him/her, is responsible for ensuring the economic use of the machine located in his/her Sector/Bureau.

## 8.13 Production of Professional visiting cards

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents, Documents Section, Distribution Unit (MSS/CLD/D/Distribution), which is responsible for this Item (Original: English).

### 1. Overview

1.1 This Item covers the production of Professional Visiting Cards.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 All staff members of the professional category and above, assigned to Headquarters are entitled to 300 visiting cards per biennium, produced by MSS/CLD/D.
- 3.2 Visiting cards may indicate the name, functional title and other details of the staff member which correspond to the official data, available through the UNESCO Directory. No reference to university degrees, honorary titles, and titles of nobility - whether abbreviated or not, before or after the name of the staff member - is permitted.
- 3.3 The size, colour, presentation of the cards are standard for all staff.
- 3.4 Visiting cards are printed recto-verso in English and French, the two working languages of the Secretariat.

### 4. Roles, Authorities and Accountabilities

- 4.1 Administrative officers of the requesting Sector/Bureau are an integral part of the on-line validation workflow.
- 4.2 MSS/CLD/D responsible for production.

### 5. Procedures and Processes

- 5.1 All requests for [Professional visiting cards](#) are to be submitted to MSS/CLD/D through the [DMS](#) (Document Management System), and require the approval of the requestor's AO who will check and validate the data.
- 5.2 As soon as the cards are ready, an automatic mail message is sent to the requestor indicating where to collect them.
- 5.3 All requests for production of professional visiting cards are usually turned around within 48 hours of approval of the AO.

### 6. Guidelines

Not Applicable

## 7. Forms

7.1 [DMS](#) (Document Management System). Click on 'request for professional visiting cards'.

## 8. Additional Help

8.1 [Annex: Compulsory Standard Layout For Professional Visiting Cards](#) 



## 9.1 Information Management - General Introduction

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Bureau of Knowledge and Information Systems Management (MSS/BKI) which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 AM Chapter 9 defines policies and procedures for the processing, dissemination, distribution and archiving of UNESCO related information created or received by the Organization (documents, reports, correspondence, publications, multimedia and sound recordings, web pages, digital files, etc), taking into account standardization, operational and security related needs (classification, organization, access control, privacy and protection of information). It also covers the policies and procedures for the development, maintenance and modification of information systems, taking into account the automation and optimization of working processes and procedures and the usage of network and computer facilities (network and internet access, collaborative and communication tools).

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 9.2 Information Sensitivity Classification Standard

### Primary Author

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems (KMI), which is responsible for this Item

This Policy applies to UNESCO Headquarters, Field Offices and Category I entities (Original: English).

### 1. Overview

- 1.1 UNESCO is committed to openness and transparency through the [UNESCO Access to Information Policy](#). However, in line with the *Access to Information Policy*, the effective functioning of the Organization, confidentiality concerns and the need to protect its staff, stakeholders and partners require that some information cannot be disclosed.
- 1.2 Records and information, including data, are important UNESCO assets, and sound procedures for information sensitivity and security are important prerequisites for their proper management. *Information sensitivity* relates to the level of confidentiality of the information within UNESCO. The appropriate handling of sensitive information is critical to the success of the Organization and its operations throughout the world. *Information security* relates to the protection of the information, including access controls. Information security also ensures that the information is available when needed and that its integrity is maintained, i.e., that it is not altered or inappropriately disclosed.
- 1.3 It is necessary that all UNESCO employees are aware of their responsibilities to protect records and information. This Policy, used in conjunction with training, provides the requirements and means for employees to manage sensitive records to ensure protection of the confidentiality and integrity of information contained therein. The proper handling and protection of sensitive records will ensure that unauthorized disclosures are averted, thereby protecting operational integrity and the safety and security of individuals, Member States, and UNESCO partners.
- 1.4 When handling UNESCO records and information, employees are reminded of their obligations under [Staff Regulation 1.5](#), and paragraph 39 of the [Standards of Conduct for the International Civil Service](#) on the 'Use and Protection of Information'.

### 2. Definitions

- 2.1 A comprehensive glossary of terminology is available on the [Records Management Portal](#). Only the most essential terms are provided below:
- 2.2 **Access:** The right, opportunity or means of finding, using or retrieving information. The granting of permission, usually on a case-by-case basis, to examine and study individual records and archives; to extract information from records and archives for general consultation.
- 2.3 **Classification:** The act or process by which information is determined to be sensitive or non-sensitive information.
- 2.4 **Declassification:** The process of making previously restricted materials available for

public consultation.

- 2.5 **Downgrading:** The process of reducing the classification level of information from the original classification level to a lower classification level.
- 2.6 **Information:** The term information in this Policy refers to information as contained in business records and in business information systems.
- 2.7 **Original classification:** An initial determination that requires, in the interest of organizational security, protection against unauthorized disclosure.
- 2.8 **Original classification authority:** An individual explicitly authorized, by either a Head of Office, Director or Assistant Director General (hereafter ADG) or other officials designated by the Head of Office, Director, or ADG, to classify information in the first instance.
- 2.9 **Original classification authority list:** A list of employees with original classification authority.
- 2.10 **Sensitive information:** Information that, as determined by UNESCO, must be protected because its unauthorized disclosure, alteration, loss or destruction will cause perceivable damage to the Organization, including its employees, operations, security or international relations. In accordance with this Policy, all sensitive information created or received by UNESCO in the course of its business must be marked as STRICTLY CONFIDENTIAL or CONFIDENTIAL.

### 3. Policies

- 3.1 CLASSIFICATION PRINCIPLES
- 3.2 CLASSIFICATION LEVELS
- 3.3 WHEN TO CLASSIFY
- 3.4 WHO SHOULD CLASSIFY
- 3.5 HOW TO CLASSIFY
- 3.6 MARKING SENSITIVE INFORMATION
- 3.7 ACCESS TO CURRENT RECORDS
- 3.8 HANDLING SECURITY CLASSIFIED INFORMATION: GENERAL PRINCIPLES
- 3.9 HANDLING SENSITIVE INFORMATION: BY CLASSIFICATION LEVEL
- 3.10 DOWNGRADING
- 3.11 DECLASSIFICATION

#### 3.1 CLASSIFICATION PRINCIPLES

- 3.1.1 Classification is the act or process by which information is determined to be sensitive or non-sensitive. Classifying information properly is one of the core components of information security. The three official UNESCO security classifications are: STRICTLY CONFIDENTIAL, CONFIDENTIAL and UNCLASSIFIED. The overall approach to classifying information within UNESCO is that work should be open and transparent to the extent appropriate based on the sensitivity of the information. Accordingly, information should only be classified as STRICTLY CONFIDENTIAL or CONFIDENTIAL where disclosure would be detrimental to the proper functioning of UNESCO, endanger the welfare and safety of its employees or third parties, or violate legal obligations.

3.1.2 Information deemed sensitive, and thereby requiring a classification of STRICTLY CONFIDENTIAL or CONFIDENTIAL shall include:

- a) Information which if divulged, might injure the reputation, affect the privacy or endanger the safety of individuals.
- b) Information which if disclosed is likely to endanger the security of Member States or prejudice the security or proper conduct of any operation or activity of UNESCO.
- c) Information covered by legal privilege or related to individual investigation cases or inquiries.
- d) Information on UNESCO's own internal deliberations, communications, and UNESCO deliberations with Member States or other entities with which UNESCO works, which if divulged would undermine the Organization's free and independent decision-making process.
- e) Commercial information the disclosure of which could harm either the financial interests of UNESCO or those of third parties involved, or which is covered by a confidentiality agreement.
- f) Other kinds of information, which because of their content or the circumstance of their creation or communication must be deemed confidential.

3.1.3 In contrast, information not meeting one or more of the above criteria should be considered as UNCLASSIFIED (if it is internal information) or PUBLIC (if it is for public consumption).

## 3.2 CLASSIFICATION LEVELS

The classification principles above draw a basic distinction between sensitive information (which requires marking of STRICTLY CONFIDENTIAL or CONFIDENTIAL) and non-sensitive yet internal information (which justifies a marking UNCLASSIFIED).

3.2.1 To draw a further distinction between STRICTLY CONFIDENTIAL, CONFIDENTIAL and UNCLASSIFIED, one must also look at the degree of sensitivity of the information at hand.

3.2.2 **Definitions of the three security classifications are as follows:**

STRICTLY CONFIDENTIAL	The highest level of sensitivity and applies to information or material whose unauthorized disclosure could reasonably be expected to cause EXCEPTIONALLY GRAVE DAMAGE or IMPEDE THE CONDUCT OF THE WORK of UNESCO.
CONFIDENTIAL	Applies to information or material whose unauthorized disclosure could reasonably be expected to cause DAMAGE TO THE WORK of UNESCO.
UNCLASSIFIED	Applies to information or material whose unauthorized disclosure could reasonably be expected NOT TO CAUSE DAMAGE TO THE WORK of UNESCO.

3.2.3 It is important to distinguish UNCLASSIFIED (i.e., non-sensitive yet internal) information from PUBLIC information. Although PUBLIC is not considered a classification level, it is important to understand what constitutes PUBLIC information to be able to classify information correctly.

PUBLIC information	<p>Definition: Information produced expressly for public consumption or that has undergone a declassification process and is now available for public use.</p> <p>For examples of UNESCO information that the public may consult, see AM Item 9.5, paragraph 3.3.</p>
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3.2.4 The appropriate classification level is determined by the disclosure risks of the information, which usually are identified by the magnitude, amount or kind of damage that could be caused by disclosure.

3.2.5 **Referencing the definitions above, the four types of possible damage are:**

a) **EXCEPTIONALLY GRAVE DAMAGE to UNESCO:**

- Definition: Irreparable harm to UNESCO, its Member States or individuals.
- Examples: Records whose disclosure is likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy.
  - § Death or physical injury of a UNESCO employee or third party such as a citizen of a local population.
  - § Violation of a UNESCO employee's right to medical privacy.
- Examples: Records whose disclosure is likely to endanger the security of Member States or prejudice the security or proper conduct of any operation or activity of UNESCO.
  - § Compromise the security arrangements protecting Headquarters or a Field Office, Institute or Centre against terrorist attack.
- Classification level of information whose disclosure could reasonably cause such damage: **STRICTLY CONFIDENTIAL**

b) **IMPEDEMENT TO THE CONDUCT OF THE WORK of UNESCO**

- Definition: Long-lasting and/or far-reaching impairment of a UNESCO operation or activity.
- Examples:
  - § Collapse of a local population's confidence in a Field Office, or a specific programme or activity
- Classification level of information whose disclosure could reasonably cause such damage: **STRICTLY CONFIDENTIAL**

c) **DAMAGE TO THE WORK of UNESCO**

- Definition: Harm UNESCO, Member States or individuals, where damages incurred could potentially be repaired through negotiation, a mediator or other means.
- Examples:

§ Strained relations between UNESCO and a non-governmental organization.

§ Lack of confidence between UNESCO and a vendor.

- Classification level of information whose disclosure could reasonably cause such damage: CONFIDENTIAL

d) NO DAMAGE TO THE WORK of UNESCO

- Definition: No damage will occur to UNESCO, Member States or individuals.

- Examples:

§ The media's knowledge of a principal's participation in a conference.

§ A Member State's knowledge of how its contributions to a funds-in-trust agreement have been used.

- Classification level of information whose disclosure could reasonably be expected not to cause damage: UNCLASSIFIED

3.2.6 A non-exhaustive listing of records and possible security classifications is provided in AM Appendix 9.2A.

### 3.3 WHEN TO CLASSIFY

3.3.1 Internally-drafted documents should be classified as soon as the information contained therein is determined to be sensitive.

3.3.2 Sensitive records received from third parties should be classified immediately upon receipt.

3.3.3 All records must be classified before transmission or storage to ensure that the information is handled in the appropriate manner for its sensitivity level.

### 3.4 WHO SHOULD CLASSIFY

3.4.1 Only employees provided with *original classification authority* or those employees who have been duly designated by an employee with *original classification authority* (see paragraph 2.8) within UNESCO have authority to classify information as STRICTLY CONFIDENTIAL or CONFIDENTIAL. An example of a possible *original classification authority* list may be found on the [Records Management Portal](#).

3.4.2 The drafter of the information concerned, or its recipient if the information is received from an outside source, under the overall supervision and guidance of the Head of Office, Director, or ADG, shall decide whether the information is sensitive or not and mark it with the appropriate classification of STRICTLY CONFIDENTIAL, CONFIDENTIAL or UNCLASSIFIED.

3.4.3 The approver or signatory of records, under the overall supervision and guidance of the Head of Office, Director, or ADG, reserves the right to upgrade (e.g., change UNCLASSIFIED to CONFIDENTIAL) or downgrade (e.g., change CONFIDENTIAL to UNCLASSIFIED) a security classification originally applied by a drafter.

3.4.4 Note: all routine, personal information explicitly linked to employee names or other

data which would render the employee identifiable (records of service, time and attendance reports, medical leave certificates, etc.) are to be classified and marked as STRICTLY CONFIDENTIAL and handled accordingly. Therefore, all employees handling personal information should exceptionally be granted STRICTLY CONFIDENTIAL *original classification authority* for this specific type of material.

- 3.4.5 Possessing *original classification authority* does not mean that an employee has unrestricted access to all STRICTLY CONFIDENTIAL and/or CONFIDENTIAL information. Access to information must always be based on sound access principles, which are covered in paragraph 3.7, Access to Current Records.

### 3.5 HOW TO CLASSIFY

- 3.5.1 When classifying records, care needs to be taken to ensure that the security classification accurately reflects the highest level of sensitivity found therein. It is also important to confirm whether or not the record was previously classified by an office of UNESCO or an external source. The steps to follow when classifying records apply to all records produced by UNESCO or received from an external source.
- 3.5.2 Where information from an external source contains prior sensitivity markings, it shall retain those markings or shall be assigned a UNESCO classification that provides a degree of protection greater than or equal to that of the entity that furnished the information. Assigning a UNESCO classification is preferred, provided that all *original classification authorities* working with a particular third party are familiar with the third party's security classifications. A chart comparing UNESCO classifications with those of some UNESCO partners may be found on the [Records Management Portal](#).
- 3.5.3 The classification process is not an easy one and should not be taken lightly. Not only must the *original classification authority* determine a record's degree of sensitivity, but also, if it is possible, the authority should attempt to identify and record any downgrading or declassification action(s) that could occur upon the passing of a particular date or event.
- 3.5.4 A graphical representation of the steps of classifying information that is either being drafted internally or is received from an external source is available on the [Records Management Portal](#).

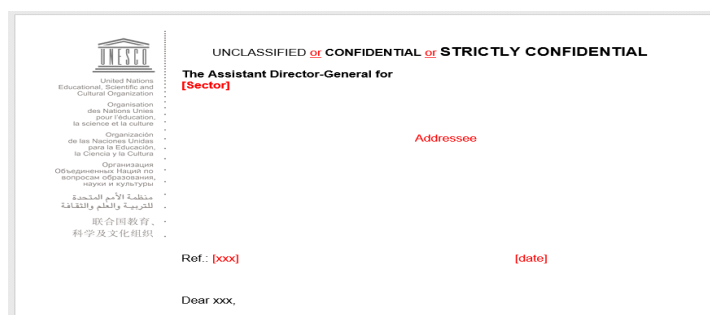
### 3.6 MARKING SENSITIVE INFORMATION

- 3.6.1 Only authorized employees (i.e., those employees with *original classification authority*) should mark records with security classifications. Refer to paragraph 3.4 above.
- 3.6.2 Marking records alerts the holder to the fact that the item requires protection, advises the holder of the level of protection required, and shows what is classified and what is not. Listed below are the basic marking requirements.
- 3.6.3 Records should be marked for the highest level of security classification of the information contained therein. The entire record will be marked for the highest level of sensitive information. The following basic marking requirements should be used on all records with a security classification of STRICTLY CONFIDENTIAL, CONFIDENTIAL or UNCLASSIFIED. Wherever possible, electronic templates containing these three options should be used in the drafting process.

#### 3.6.4 Marking Paper Records



- a) Paper records are the easiest to mark. All sensitive records must be marked with the security classification of **STRICTLY CONFIDENTIAL** or **CONFIDENTIAL**; other internal records should be marked as **UNCLASSIFIED**. It is the responsibility of the employee assigning the classification level to ensure that the record is appropriately marked.
- b) Listed below are the basic marking requirements for UNESCO internal information. These requirements also apply to information received from external sources that have a sensitivity marking from that source.
- c) Basic Marking Requirements:
- The classification is NOT abbreviated: use **STRICTLY CONFIDENTIAL**, **CONFIDENTIAL** or **UNCLASSIFIED**.
  - The marking shall be in all uppercase letters.
  - The marking shall be located at the top of EACH page including all internal pages, front covers or title pages.
  - The marking shall also be located at the top of the back of the last page for booklets or bound material.
  - If information contains different classification levels, use the highest classification for marking the information.
  - Wherever possible, use templates with security classifications, such as in the graphic below:



- d) Specific Marking Requirements for Each Classification Level:

- **STRICTLY CONFIDENTIAL** will be typed or stamped in **BOLD** uppercase letters larger than the font size of the record.  
Example: **STRICTLY CONFIDENTIAL**
- **CONFIDENTIAL** will be typed or stamped in **BOLD** uppercase letters in the same font size as the print of the record.  
Example: **CONFIDENTIAL**
- **UNCLASSIFIED** should be typed or stamped in uppercase letters in the same font size as the print of the record.  
Example: **UNCLASSIFIED**

### 3.6.5 Marking File Folders

- a) If sensitive paper records or other media are filed within file folders, the folders must also be marked with the appropriate security classification. The folder will be marked for the highest level of security classification of the information contained therein. It is the

responsibility of the employee filing the records or media to ensure that the folder is appropriately marked.

b) Basic Marking Requirements for File Folders:

- The classification is NOT abbreviated: use STRICTLY CONFIDENTIAL, CONFIDENTIAL or UNCLASSIFIED.
- The marking shall be in all uppercase letters.
- The marking shall appear on both sides of the file folder.
- *Original classification authority* is not required to mark file folders that contain sensitive information; all employees who handle sensitive records may mark file folders or equivalent containers.

### 3.6.6 Marking Electronic Records

a) Due to the differences in electronic systems and applications (i.e., ICT resources), prudent judgement must be exercised in the marking of electronic records. The basic requirements for marking electronic records are:

i. In accordance with AM Item 9.5, paragraph 3.2 Record-keeping-by-design, electronic systems and applications should include a metadata field during the record creation process that enables users to select a value of STRICTLY CONFIDENTIAL, CONFIDENTIAL or UNCLASSIFIED.

ii. If an electronic system or application you are using does not have this mechanism for security classifications, consult [RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org) to determine the best method to mark the sensitivity level of the records contained therein.

iii. Electronic working records (Word, Excel, PowerPoint, PDF, etc.) should be marked in accordance with the recommendations above, and whenever possible, templates should be used.

iv. In exceptional circumstances where email is used to transmit sensitive information, do NOT mark the information with a security classification, as this may bring unnecessary attention to the information. If the email is printed or captured/filed in an endorsed ICT resource, the copy should be marked in accordance with the recommendations above. For additional information on email transmission of sensitive information, refer to paragraph 3.8.6 below.

### 3.6.7 Marking Removable/External Electronic Media Excluding Laptop Computers

a) In accordance with AM Item 9.5, paragraph 3.2, removable electronic media (e.g. thumb drives, CDs, DVDs, external hard drives) must not be used to store electronic records. However, it is understood that there may be situations where information may be temporarily filed or transmitted using this technology. Removable electronic media should *not* be physically marked to show the highest level of classified information contained therein.

b) If there is a need to transmit removable media through UNESCO mail and pouch service or a colleague, simply place it in a double-sealed envelope, with the internal envelope bearing the appropriate marking in capital letters.

## 3.7 ACCESS TO CURRENT RECORDS<sup>[1]</sup>

3.7.1 The overall approach to records access in UNESCO is based on the understanding

that the work of UNESCO should be open and transparent. Internally, the vast majority of administrative and programme records should be accessible to all UNESCO employees who may benefit either directly or indirectly from the information contained therein. In contrast, a small set of sensitive records may require greater access restrictions. These records would only be accessible to UNESCO employees and UNESCO partners with a distinct need to know or right to know the information in order to perform their official functions. In this paragraph, three distinct – yet complementary – access principles that highlight the above concepts are outlined: *need to share*, *need to know*, and *right to know*.

### 3.7.2 ***Need to Share***

- a) *Need to share* is the individual and collective obligation to make records available, discoverable and accessible for colleagues that require the information to perform their official tasks. The concept of *need to share* also extends to providing colleagues access to information for the purpose of knowledge sharing. Such information, though not explicitly required for the colleagues' official functions, could enable them to innovate and improve by building on others' experiences and lessons learned. *Need to share* is a healthy baseline approach to access rights because it fosters the Organization's commitment to openness and transparency. UNESCO employees and business units benefit greatly from a *need to share* culture in that greater awareness of the work of others can lead to the identification of partnership opportunities, the removal of duplicative processes and documentation, and a greater ability to find information for oneself or on behalf of others. The concept of *need to share* can be applied to non-sensitive and sensitive records alike.
- b) A security alert to all UNESCO staff during a crisis situation is a classic example of *need to share*. Other example records that one may 'need to share' include, but are by no means limited to, the following:
  - i. End Project Reports
    - o End Project Reports allow a team to reflect on what happened, why it happened, what was learned, what follow-up action should be taken and how it can be done better in the future. The 'need to share' to share is considered with a view towards making recommendations for improving the efficiency and effectiveness of the Organization in the future.
  - ii. Mission Reports
    - o While in a limited number of instances Mission Reports may contain sensitive information, in general, they should be marked UNCLASSIFIED. Mission Reports provide valuable personal accounts by UNESCO employees of actions taken and lessons learned in the implementation of the mission's objectives and on UNESCO institutional capacity to carry out its programmes and activities.

### 3.7.3 ***Need to Know***

- a) Another principle for access to records of UNESCO is *need to know*. This concept assumes that not every employee or individual requesting access to records has the need, requirement or authority to receive the records or information. Utilizing *need to know* minimizes the unauthorized disclosure of sensitive information. The *need to know*:
  - i. Applies primarily to sensitive records.
  - ii. Must always be balanced with the *need to share*.
  - iii. Requires that only those individuals who must have access to be able to carry out their jobs or have other strong justification for seeing the information should be provided access.

- iv. Requires a clear delegation of authority from the originator or employee who originally applied the classification level.
  - v. Implies that sensitive information is only disclosed to trusted individuals to ensure that it is not widely disseminated.
- b) Because the establishment of *need to know* is inherently subjective, Sectors/Offices should first establish general criteria for access to their Sector/Office's business information. Only those individuals who meet the baseline criteria would be eligible for consideration. If an individual who meets these minimum standards requires a particular record, the Sector/Office would then review the particular record's content, vis-à-vis the individual's 'need to know' this information in order to conduct his or her official duties.
- c) To establish baseline access criteria, Sectors/Offices should identify:
- i. The types of business information for which they are responsible.
  - ii. The types of employees who require access.
  - iii. Any restrictions to this information based on security classification.
- d) The steps for establishing baseline access criteria, an example of how a Head of Office, Director, or ADG could follow the three steps and record the resulting information in an 'access rights matrix', and an Access Rights Matrix Template can be found on the [Records Management Portal](#). The Sector/Office would then use this matrix to inform its *need to know* decisions.

#### 3.7.4 **Right to Know**

- a) Under certain circumstances, UNESCO employees have a *right to know*. *Right to know* in this Policy refers to an individual requesting and being provided with information regarding himself/herself or information required to perform his/her job. The *right to know* differs from *need to know* because it applies to specific situations and, under certain circumstances, is sanctioned through approved policies.
- b) Responding to requests for access based on *right to know* is simpler than determining *need to know*. If an individual is requesting access based on the *right to know* requirement, you should ask for the applicable requirement. If you cannot verify that the requestor has a *right to know*, and *need to know* would not apply, you should consult the office of origin or the office of origin's *original classification authority* to verify the individual is authorized to access the information.
- c) Examples of *right to know* are:
- i. A staff member shall be provided with a copy of the documentary evidence of an alleged misconduct. ([HRM 11.3, paragraph C](#)).
  - ii. The Internal Oversight Service (IOS) has the right of access to all records, documents, personnel and physical assets relevant to the subject under their review. ([AM Item 1.6, paragraph 4.2](#))
  - iii. A staff member has the right to access his or her records of service (i.e., personal/personnel file). ([HRM 13.16, paragraph D](#)).

3.7.5 The three concepts of *need to share*, *need to know*, and *right to know* must be considered prior to the release of information. The goal is to manage sensitive information to ensure its confidentiality and integrity, thereby protecting operational integrity and the safety of all UNESCO employees. Simultaneously, senior management must strongly discourage the intentional hoarding of information under the pretence of information sensitivity, as this activity hinders the proper functioning of UNESCO, and is anathema to

the Organization's commitment to an open and transparent work environment.

### 3.7.6 Implications of Releasing Information to Unauthorized Individuals

- a) The release of information to unauthorized individuals, also known as unauthorized disclosure, can be deliberate or inadvertent, direct or indirect, oral or written. Unauthorized disclosure can also occur when a UNESCO employee without a *need to know* receives or retrieves classified information.
- b) It is the responsibility of each employee to ensure that classified information is handled and protected appropriately for the type and level of classification. Employees must not divulge sensitive information without authorization. Since the protection and safeguarding of information is paramount to the efficiency and effectiveness of UNESCO, unauthorized disclosure of sensitive information to third parties is identified as misconduct and can result in disciplinary action against the employee.
- c) For more details on UNESCO misconduct and disciplinary action, refer to HRM Manual Item 11.

### 3.7.7 Access by UNESCO Employees

- a) Sensitive Information (STRICTLY CONFIDENTIAL and CONFIDENTIAL information):
- b) Access by UNESCO employees to sensitive information is not to be provided without a clear indication that the requestor is authorized to access the information. To this extent, you should:
  - i. Ask "why" the employee wants to see the information or requires a copy of the record. Do not just give it to them.
  - ii. Consult the office of origin or the office of origin's *original classification authority* to verify the employee is authorized to access the information.
  - iii. Sectors/Offices should have criteria established that sets forth how internal access is provided for each type of information they handle.
  - iv. The main principle for access to sensitive information is a *need to know*.
    - o Only those individuals who must have access to be able to carry out their jobs or have other strong justification for seeing the information should be given access.
    - o Requires a clear delegation of authority from the originator or employee who originally applied the classification level.
    - o Implies that it is only disclosed to trusted individuals to ensure that it is not widely disseminated.
- c) Non-Sensitive Information (UNCLASSIFIED information):
  - i. As a general rule, UNCLASSIFIED information may be shared within the UNESCO Secretariat.
  - ii. Access restrictions may be employed as required, in which case access would be granted on a *need to know* basis.

### 3.7.8 Access by UNESCO Partners

- a) Although a Sector/Office's work with UNESCO partners is essential to the successful implementation of programmes and activities, extra precaution must always be exercised in determining access rights of non-Secretariat personnel to internal UNESCO Secretariat information.

- b) Sensitive information (STRICTLY CONFIDENTIAL and CONFIDENTIAL information):
- c) Access by UNESCO partners to sensitive information is not to be provided without a clear indication that the individual requesting access is authorized to access the information. To this extent, you should:
  - i. Ask “why” the individual wants to see the information or requires a copy of the record. Do not just give it to them.
  - ii. Consult the office of origin or the office of origin’s *original classification authority* to verify the individual is authorized to access the information.
  - iii. The main principle for access to sensitive information is a *need to know*:
    - o Only those individuals who must have access to be able to carry out their jobs or have other strong justification for seeing the information should be given access.
    - o Requires a clear delegation of authority from the originator or employee who originally applied the classification level.
    - o Implies that it is only disclosed to trusted individuals to ensure that it is not widely disseminated.
- d) Non-Sensitive Information (UNCLASSIFIED information):
  - i. Consult the office of origin or the office of origin’s *original classification authority* to verify the individual is authorized to access the information.

### 3.7.9 Access by Non-Partner Third Parties

- i. Only PUBLIC information may be shared.
- ii. Current internal records – regardless of security classification or perceived sensitivity – should not be shared.
- iii. Access by third parties to non-current records involves many additional steps that are outside of the scope of this Policy; refer to AM Item 9.5 paragraph 3.3.6.

## 3.8 HANDLING SECURITY CLASSIFIED INFORMATION: GENERAL PRINCIPLES

3.8.1 It is the responsibility of each employee to ensure that sensitive information is handled according to all the rules associated with each classification level to prevent the unauthorized disclosure of the information. Since there are many activities included in the handling of sensitive information, each activity is presented as a separate topic below.

### 3.8.2 Physical Security of Sensitive Information (General Principles)

- a) The security of sensitive information includes the physical security of the information immediately upon its origination/creation or receipt. Security includes how and where information is stored or filed, how it is handled when in use and how it is maintained while awaiting destruction.
  - i. Any employee who has been authorized to create and maintain sensitive information is responsible for its safekeeping including its storage in secure storage facilities when not in use.
  - ii. Sensitive information should be stored in lockable containers or lockable rooms when not in use. All keys for lockable containers or lockable rooms should

be assigned only to employees with the appropriate authority level and tracked to ensure that keys are not lost, misplaced or copied. Combinations to safes should only be assigned to employees with the appropriate authority level and should be changed immediately upon any indication that the combination has been compromised.

- iii. Sensitive records that have been removed from storage must be kept under constant surveillance by employees with authorized access and having a *need to know*.
- iv. Offices containing sensitive information must be locked when not occupied, even if the unoccupied period is for a lunch or break.
  - v. When records are not in use they must be protected from unauthorized view until they are returned to secured storage.
  - vi. Destruction bins are to remain locked at all times.
- vii. Each Sector/Office should institute a 'clean desk' policy which requires that no one leaves information on their desk or in offices that are not secured when the employee leaves for an extended period of time or at the end of his or her work shift.
- viii. Employees should remain cognizant of persons in their offices if sensitive information is in use.
- ix. Only authorized employees should have access to the secured locations for sensitive information.
  - x. In the absence of a KMI-endorsed electronic shared network drive, a hard copy of sensitive information received in an electronic form must be printed and marked with a security classification when received, and filed and stored in accordance with the classification level assigned.

### 3.8.3 Use of Electronic Systems, Applications and Media for Sensitive Information (General Principles)

- a) With more of the records originated/created or received by UNESCO generated and stored via electronic means, it is imperative that sensitive electronic information be handled appropriately to ensure that it is protected and safeguarded against unauthorized disclosure.
- b) Information Systems:
  - i. Head of Offices, Directors, and ADGs, in cooperation with the Division of Knowledge Management and Information Systems (KMI), shall establish procedures to ensure that automated information systems (including networks and telecommunication systems) that collect, create, communicate, compute, disseminate, process or store sensitive information have controls that both prevent access by unauthorized persons and ensure the integrity of the information.
  - ii. In the development of IT solutions, offices/organizational units stipulate business requirements, and KMI implements adequate information systems commensurate with the sensitivity of information that will be processed, stored or transferred by the system.
  - iii. If sensitive information is moved or transferred from one system or application to another, the access level must remain at the same level as in the original system or application.



- iv. User access to electronic systems or applications must be periodically reviewed and the access levels differentiated to ensure employees have the correct level of access: read-only, write access (including modify), delete and/or create.
  - v. Access rights should be reviewed periodically and changed or terminated when a user changes positions or offices.
- c) Desktop Computers:
- i. In the performance of their official duties, authorized users of ICT resources should only use desktop computers that are owned and managed by UNESCO, and that comply with current ICT configuration standards and guidelines.
  - ii. All desktop computers must be configured to regularly apply security updates for all installed software.
  - iii. All desktop computers must at minimum have anti-virus software installed, activated and configured to receive updates at least once daily.
  - iv. All desktops must be configured to not accept incoming connections from public Internet addresses.
  - v. Authorized users of ICT resources shall use strong passwords in adherence with established password policy requirements and standards.
  - vi. Authorized users of ICT resources should not use the hard drive (C: drive) of their computers to store sensitive information. Sensitive information should be filed in an appropriately protected location of a secured shared network drive and in accordance with the Model Filing Plan (see AM Item 9.5). Contact the KMI Service Desk to ensure you have a secured shared network drive available for sensitive information.
  - vii. Only if a secured shared network drive is not available may sensitive information be filed on the local hard drive. Under these circumstances sensitive information may also be filed on removable electronic devices such as thumb drives utilizing the appropriate handling methods identified in the next paragraph.
  - viii. Employees should regularly ‘clean up’ their computers and network locations by deleting unnecessary copies and old records which have met their UNESCO retention periods.
  - ix. All desktop computers shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.

#### **3.8.4 Removable Electronic Media Including Mobile Computing Devices and Laptop Computers (General Principles)**

- a) The use of removable electronic media should be kept to a minimum to prevent unauthorized disclosure of sensitive information. Since removable electronic media, including thumb drives, USB drives, CDs, DVDs and laptop computers can store a large volume of information, it is imperative that sensitive information be destroyed from them when no longer required on the media (See paragraph 3.8.7 below). In addition, the following steps should be taken when using removable electronic media and laptop computers for sensitive information:
  - i. Sensitive information on such media should be protected by encrypting individual files, by creating encrypted containers (“partitions”) or by encrypting the entire device. In all these cases the encryption must be “strong”, i.e. be based on

an approved algorithm such as the [“Advanced Encryption Standard” \(AES\)](http://csrc.nist.gov/publications). (<http://csrc.nist.gov/publications>). Contact the KMI Service Desk for more information.

- ii. In addition to using strong encryption, sensitive information that is filed on removable media must be protected by a secure authentication mechanism such as a sufficiently strong password. Removable media that use weak encryption algorithms or no encryption at all are not suitable for the storage of sensitive information, even if they utilize strong authentication mechanisms such as finger print readers or padlocks.
- iii. Removable media are suitable for the storage of sensitive information if they are certified according to [“FIPS 140-2 Level 2”](http://csrc.nist.gov/publications) (<http://csrc.nist.gov/publications>)
- iv. Remember to maintain your password in a secured area for any encryption of the devices or the information will not be accessible.
- v. When travelling, ensure that only required sensitive information is filed on removable electronic media or laptop computers. The device or computer may be confiscated in certain situations.
- vi. When travelling, hand-carry all removable electronic media and laptop computers. Do NOT put them into checked baggage.
- vii. All laptops must fulfil the same requirements as desktop computers.
- viii. All laptops shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.

### 3.8.5 Duplication of Sensitive Information (General Principles)

- a) As with access, duplication of sensitive information should be kept to a minimum to prevent wide dissemination and the greater possibility of unauthorized disclosure or access to the information.
  - i. Sensitive materials may be duplicated only with the authorization of either the originator or the head of the receiving or originating Sector/Office. This approval is implicit when duplication is performed in accordance with distribution lists for materials of a recurring nature.
  - ii. Ensure only required copies are made and provided.
  - iii. Use photocopiers and printers that are either secured or attended when printing or copying sensitive information.
  - iv. If using unsecured or unattended printers and photocopiers for sensitive information, ensure that you immediately go to the printer or copier upon completing the “send” or “print” command; if available, take advantage of the printer’s or copier’s PIN features.
  - v. Use of digital senders (i.e., scan as email attachment) without enabled security features and authentication is prohibited.
  - vi. Duplication activities must be recorded in a Sensitive Records Register.

### 3.8.6 Transmission of Sensitive Information (General Principles)

- a) Transmission of sensitive information involves any method of transmission from hand delivery to sending information via email or other electronic means. The means of transmission should be selected based on the level of sensitivity of the information at hand.

b) Sender of Sensitive Information Requirements

The sender of sensitive information must:

- i. Establish that there is a *need to share* or ensure the recipient of the information has an established *need to know* or *right to know* status.
- ii. Ensure that the sensitive information is being transferred by the most secure means possible.
- iii. Ensure sensitive information is properly classified at the point of origin.
- iv. Ensure that the recipient supplies a receipt for the information by either having the recipient sign, date and return a standard receipt, if one has been established, or by having the recipient sign, date and return the cover page for the document which identifies the documents transmitted.

c) Recipient of Sensitive Information Requirements

The recipient of sensitive information must:

- i. Acknowledge receipt of the information.
- ii. Ensure that the originator has applied the appropriate classification.
- iii. Contact the originator if the applied classification needs adjustment.
- iv. Never change a classification without the originator's consent.
- v. Document the originator's consent alongside the copy maintained in the business unit's paper filing system or on the electronic shared network drive (e.g., *central file*).
- vi. Ensure the appropriate handling of the information according to the level of classification.
- vii. For sensitive information received from third parties, consult your office's *original classification authority* for guidance.

d) Paper Record Transmission of Sensitive Information

- i. Where feasible, use the UNESCO diplomatic pouch system in accordance with AM Item 9.4, paragraph 4.4.
- ii. All sensitive information must be transported in double-sealed envelopes or containers, with only the internal envelope or container clearly marked with the classification level.
- iii. Use the correct level of employee for hand delivery of sensitive information.
- iv. Whenever possible, send sensitive information on a one-to-one basis (i.e., from one person to one person rather than from one person to several people).
- v. Recurrent sensitive information [UN uses 'operational updates' and 'periodic political assessments' as examples] should be distributed through established distribution lists developed by each Sector/Office to provide an auditable system for transmission and control.
- vi. STRICTLY CONFIDENTIAL information must be transmitted separately from information bearing lower level classifications.

- vii. The transmittal of all outgoing and incoming sensitive information must be recorded in a Sensitive Records Register.
- e) Email Transmission of Sensitive Information
- i. STRICTLY CONFIDENTIAL information should be hand delivered.
  - ii. Where absolutely necessary, under exceptional circumstances (e.g., emergency situations), STRICTLY CONFIDENTIAL information may be transmitted using email in accordance with 3.9.2.
  - iii. A Head of Office, Director, or ADG should determine when email should be used for transmitting STRICTLY CONFIDENTIAL information.
  - iv. CONFIDENTIAL information may be emailed in accordance with 3.9.3.
- f) Fax Transmission of Sensitive Information:
- i. Sensitive information must never be transmitted via fax.

### 3.8.7 Destruction of Sensitive Information (General Principles)

- a) The final activity in safeguarding and protecting sensitive information is the actual destruction of the information or record once it is eligible for destruction.
- i. Official copies of sensitive records or information – as is the case with all business records – should be destroyed in accordance with UNESCO records retention schedules (refer to the *Records Management Portal*).
  - ii. Reference copies of sensitive information should be destroyed when no longer needed.
  - iii. Use appropriate secure destruction methods for the format and media of the sensitive information.
  - iv. Never put sensitive information in trash bins.
  - v. Paper records should be placed in lockable containers while awaiting destruction.
- b) Specific information on the destruction for sensitive information in different formats and media can be found on the *Records Management Portal*.
- c) Destruction of electronic records is a complex process; simply deleting data or formatting media does not reliably destroy information. Employees should contact [RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org) for assistance.

## 3.9 HANDLING SENSITIVE INFORMATION: BY CLASSIFICATION LEVEL

3.9.1 The specific requirements for handling sensitive information are different for each classification level. The following paragraphs provide the handling requirements specific to each level of classification for easy reference.

### 3.9.2 Handling STRICTLY CONFIDENTIAL Information

- a) Since STRICTLY CONFIDENTIAL information has the greatest risk to the Organization if there is an unauthorized disclosure, it has the strictest handling requirements.
- b) Access:
- i. Consult the office of origin or the office of origin's *original classification*

*authority* to verify the individual is authorized to access the information.

ii. The main principle for access to STRICTLY CONFIDENTIAL information is a *need to know*:

- o Only those individuals who must have access to be able carry out their jobs or have other strong justification for seeing the information should be given access.
- o It is determined by the employee processing the information, in consultation with the office of origin.
- o Requires a clear delegation of authority from the originator or employee who originally applied the classification level.
- o Implies that it is only disclosed to trusted individuals to ensure that it is not widely disseminated.

iii. In extreme circumstances, *need to share* may also apply to STRICTLY CONFIDENTIAL information.

c) Physical Security:

i. Filed in locked containers that are in locked rooms in areas under UNESCO control.

ii. Keys to lockable containers and rooms must be accounted for and tracked, and issued to the absolute smallest number of employees possible.

iii. Safe combinations should be assigned to the absolute smallest number of employees possible.

iv. Safe combinations should be changed immediately upon any indication of compromise.

v. Must be kept under constant surveillance by employees with authorized access and having a *need to know* when removed from storage.

vi. Must be protected from unauthorized view until returned to secured storage.

vii. Destruction bins are to remain locked at all times.

viii. Maintain a 'clean desk' policy where no STRICTLY CONFIDENTIAL information is left on desks when the authorized user steps away – even for a moment.

ix. Employees should remain cognizant of persons in their offices.

x. In the absence of a KMI-endorsed electronic shared network drive, a hard copy of STRICTLY CONFIDENTIAL information received in an electronic form must be printed and marked with the STRICTLY CONFIDENTIAL security classification when received, and filed and stored in the business unit's paper filing system (e.g., central file).

d) Use of Information Systems:

i. Automated information systems must have controls that both prevent access by unauthorized persons and ensure the integrity of the information.

ii. Should maintain a record (e.g., log, audit trail) of attempted and successful access to information. Such records should be regularly reviewed for

any anomalies.

iii. Should be maintained only in electronic systems deemed secure by KMI.

iv. If STRICTLY CONFIDENTIAL information is moved or transferred from one system or application to another, the access level must be assured to remain at the same level as in the original system or application.

v. User access to electronic systems or applications must be reviewed and the access levels differentiated to ensure employees have the correct level of access: read-only, write access (including modify), delete and/or create.

vi. Access rights should be periodically reviewed and changed or terminated when a user changes positions or offices in adherence with the established AM ICT security policies and standards (Chapter 9).

e) Use of Desktop Computers:

i. Do not use the hard drive (C: drive) of your computer to store STRICTLY CONFIDENTIAL information.

ii. Utilize the secured shared network drive (contact KMI Service Desk if needed).

iii. 'Clean up' your computer and network locations by deleting unnecessary copies and old records which have met their UNESCO retention periods.

iv. All desktop computers shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.

f) Removable Electronic Media Including Mobile Computing Devices and Laptop Computers:

i. All removable electronic media and laptop computers should be encrypted.

ii. When travelling, ensure that only required STRICTLY CONFIDENTIAL information is filed on removable electronic media or laptop computers.

iii. When travelling, hand-carry all removable electronic media and laptop computers. Do NOT put them into checked baggage.

iv. All laptop computers shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.

g) Duplication:

i. May be duplicated only with the authorization of either the originator or the head of the receiving or originating Sector/Office.

ii. Where feasible, maintain a single consultation copy of STRICTLY CONFIDENTIAL information, rather than creating one or more reference copies.

iii. Use photocopiers and printers that are either secured or attended.

iv. If using unsecured or unattended printers and photocopiers, ensure that you immediately go to the printer or copier upon completing the "send" or "print" command; if available, take advantage of the printer's or copier's PIN features.

v. The duplication of STRICTLY CONFIDENTIAL information must be recorded in a Sensitive Records Register.

- h) Sender of STRICTLY CONFIDENTIAL Information:
- i. Establish that there is a *need to share* or ensure the recipient of the information has an established *need to know* or *right to know* status.
  - ii. Ensure that the sensitive information is being transferred by the most secure means possible.
  - iii. Ensure sensitive information is properly classified at the point of origin.
  - iv. Ensure that the recipient understands the handling requirements associated with the level of classification of the information.
  - v. Ensure that the recipient supplies a receipt for the information.
- i) Recipient of STRICTLY CONFIDENTIAL Information:
- i. Acknowledge receipt of the information.
  - ii. Ensure that the originator has applied the appropriate classification.
  - iii. Contact the originator if the applied classification needs adjustment.
  - iv. Never change a classification without the originator's consent.
    - v. Document the originator's consent alongside the copy maintained in the business unit's *central file*.
  - vi. Ensure the appropriate handling of the information according to the level of classification.
- j) Paper Record Transmission:
- i. Where feasible, use the UNESCO diplomatic pouch system.
  - ii. Must be transported in double-sealed envelopes or containers, with only the internal envelope or container clearly marked with STRICTLY CONFIDENTIAL.
  - iii. Use the correct level of employee for hand delivery; for STRICTLY CONFIDENTIAL information; where feasible, prefer personal assistants who regularly handle such information on behalf of their principals.
  - iv. Whenever possible, send STRICTLY CONFIDENTIAL information on a one-to-one basis (i.e., from one person to one person rather than from one person to several people).
    - v. Recurrent STRICTLY CONFIDENTIAL information should be transmitted through established distribution lists developed by each Sector/Office to provide an auditable system for transmission and control.
  - vi. STRICTLY CONFIDENTIAL information must be transmitted separately from information bearing lower level classifications.
  - vii. The transmittal of all outgoing and incoming STRICTLY CONFIDENTIAL information must be recorded in a Sensitive Records Register.
- k) Email Transmission:
- i. Email should not be used to transmit STRICTLY CONFIDENTIAL information.
  - ii. Under exceptional circumstances (e.g., emergency situations), a Head of



Office, Director, or ADG should determine when email should be used for transmitting STRICTLY CONFIDENTIAL information.

- iii. If used, email must be encrypted.
- iv. Send the email to as few recipients as possible.
  - v. Do not indicate classification level in the email itself.
  - vi. Verify each time before sending that the email is addressed to the correct individual(s).
  - vii. The sender and/or recipient may be required to print the email for filing and preservation of the record.
  - viii. Delete the email from the Inbox (for recipients) or Sent folder (for senders) after the transmission.
- l) Fax Transmission:
  - i. STRICTLY CONFIDENTIAL information must never be transmitted via fax.
- m) Destruction:
  - i. Destroy in accordance with UNESCO records retention schedules (refer to the *Records Management Portal*).
  - ii. Use appropriate secure destruction methods for the formats and media.
  - iii. Do not put in trash bins.
  - iv. Must be placed in lockable containers while awaiting destruction.
    - v. Specific information on the destruction of sensitive information in different formats and media can be found on the *Records Management Portal*.
    - vi. Destruction of electronic records should be coordinated with [RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org).

### 3.9.3 Handling CONFIDENTIAL Information

- a) Due to the sensitivity of CONFIDENTIAL information, certain handling requirements are needed.
- b) Access:
  - i. Consult the office of origin or the office of the origin's *original classification authority* to verify the individual is authorized to access the information.
  - ii. The main principle for access to CONFIDENTIAL information is a *need to know*:
    - o Only those individuals who must have access to be able carry out their jobs or have other strong justification for seeing the information should be given access.
    - o It is determined by the employee processing the information, in consultation with the office of origin.
    - o Requires a clear delegation of authority from the originator or employee who originally applied the classification level.



needed).

iii. 'Clean up' your computer and network locations by deleting unnecessary copies and old records which have met their UNESCO retention periods.

iv. All desktop computers shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.

f) Removable Electronic Media Including Mobile Computing Devices and Laptop Computers:

i. All removable electronic media and laptop computers should be encrypted.

ii. When travelling, ensure that only required CONFIDENTIAL information is filed on removable electronic media or laptop computers.

iii. When travelling, hand-carry all removable electronic media and laptop computers. Do NOT put them into checked baggage.

iv. All laptop computers shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.

g) Duplication:

i. May be duplicated only with the authorization of either the originator or the head of the receiving or originating Sector/Office.

ii. Ensure only required copies are made and provided.

iii. Use photocopiers and printers that are either secured or attended.

iv. If using unsecured or unattended printers and photocopiers, ensure that you immediately go to the printer or copier upon completing the "send" or "print" command; if available, take advantage of the printer's or copier's PIN features.

v. The duplication of CONFIDENTIAL information must be recorded in a Sensitive Records Register.

h) Sender of CONFIDENTIAL Information:

i. Establish that there is a *need to share* or ensure the recipient of the information has an established *need to know* or *right to know* status.

ii. Ensure that the sensitive information is being transferred by the most secure means possible.

iii. Ensure sensitive information is properly classified at the point of origin.

iv. Ensure that the recipient understands the handling requirements associated with the level of classification of the information.

v. Ensure that the recipient supplies a receipt for the information.

i) Recipient of CONFIDENTIAL Information:

i. Acknowledge receipt of the information.

ii. Ensure that the originator has applied the appropriate classification.

iii. Contact the originator if the applied classification needs adjustment.

iv. Never change a classification without the originator's consent.

- v. Document the originator's consent alongside the copy maintained in the business unit's central file.
  - vi. Ensure the appropriate handling of the information according to the level of classification.
- j) Paper Record Transmission:
- i. Where feasible, use the UNESCO diplomatic pouch system.
  - ii. Must be transported in double-sealed envelopes or containers, with only the internal envelope or container clearly marked with CONFIDENTIAL.
  - iii. Use the correct level of employee for hand delivery; where feasible, a team member who regularly handles such information is preferred.
  - iv. Whenever possible, send CONFIDENTIAL information on a one-to-one basis (i.e., from one person to one person rather than from one person to several people).
  - v. Recurrent CONFIDENTIAL information should be transmitted through established distribution lists developed by each department or office to provide an auditable system for transmission and control.
  - vi. The transmittal of all outgoing and incoming CONFIDENTIAL information must be recorded in a Sensitive Records Register.
- k) Email Transmission:
- i. CONFIDENTIAL information may be emailed.
  - ii. Send the email to as few recipients as possible.
  - iii. Do not indicate classification level in the email itself.
  - iv. Verify each time before sending that the email is addressed to the correct individual(s).
  - v. The sender and/or recipient may be required to print the email for filing and preservation of the record.
- l) Fax Transmission:
- i. CONFIDENTIAL information must never be transmitted via fax.
- m) Destruction:
- i. Destroy in accordance with UNESCO records retention schedules (refer to the *Records Management Portal*).
  - ii. Use appropriate secure destruction methods for the formats and media.
  - iii. Do not put in trash bins.
  - iv. Should be placed in lockable containers while awaiting destruction.
  - v. Specific information on the destruction of classified information in different formats and media can be found on the *Records Management Portal*.
  - vi. Destruction of electronic records should be coordinated with [RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org).

### 3.9.4 Handling UNCLASSIFIED Information

- a) UNCLASSIFIED records have the lowest classification level within UNESCO. Although these records are not considered sensitive, they should be protected from unauthorized disclosure outside UNESCO.
- b) Access:
  - i. Although UNCLASSIFIED information generally is unrestricted within UNESCO, a *need to know* may still exist for select records, in which case:
    - o Only those individuals who must have access to be able to carry out their jobs or have other strong justification for seeing the information should be given access.
    - o It is determined by the employee processing the information, in consultation with the office of origin.
- c) Physical Security:
  - i. UNCLASSIFIED information may be filed on open shelving but the shelving must be under UNESCO control.
  - ii. Only authorized employees should have access to the locations for UNCLASSIFIED information.
  - iii. In the absence of a KMI-endorsed electronic shared network drive, a hard copy of UNCLASSIFIED information received in an electronic form must be printed and marked with UNCLASSIFIED when received, and filed and stored in the business unit's paper filing system (e.g., central file).
- d) Use of Information Systems:
  - i. Automated information systems must have controls that both prevent access by unauthorized persons and ensure the integrity of the information.
  - ii. If UNCLASSIFIED information is moved or transferred from one system or application to another, the access level must be assured to remain at the same level as in the original system or application.
  - iii. User access to electronic systems or applications must be reviewed and the access levels differentiated to ensure employees have the correct level of access: read-only, write access (including modify), delete and/or create.
  - iv. Access rights should be reviewed and changed or terminated when a user changes positions or offices.
- e) Use of Desktop Computers:
  - i. Do not use the hard drive (C: drive) of your computer to store UNCLASSIFIED information.
  - ii. Utilize the secured shared network drive (contact KMI Service Desk if needed).
  - iii. 'Clean up' your computer and network locations by deleting unnecessary copies and old records which have met their UNESCO retention periods.
  - iv. All desktop computers shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.
- f) Removable Electronic Media including Laptop Computers:

- i. When travelling, ensure that only required UNCLASSIFIED information is filed on removable electronic media or laptop computers.
  - ii. When travelling, hand-carry all removable electronic media and laptop computers. Do NOT put them into checked baggage.
  - iii. All laptop computers shall be configured to utilize the automatic time out/lock feature in adherence with established clear screen policy requirements.
- g) Duplication:
  - i. Ensure only required copies are made and provided.
- h) Paper Record Transmission:
  - i. All employees may transmit UNCLASSIFIED information.
  - ii. Generally speaking, UNCLASSIFIED information is unrestricted within UNESCO.
- i) Email Transmission:
  - i. UNCLASSIFIED information may be emailed.
  - ii. Send the email to as few recipients as possible.
  - iii. Verify each time before sending that the email is addressed to the correct individual(s).
  - iv. Verify on a regular basis that email distribution lists are correct and up-to-date.
  - v. The sender and/or recipient may be required to print the email for filing and preservation of the record.
- j) Fax Transmission:
  - i. Fax cover sheets should always be used.
  - ii. Verify each time before sending that the recipient's fax number is correct.
  - iii. The sender and/or recipient may be required to print the fax for filing and preservation of the record.
- k) Destruction:
  - i. Destroy in accordance with UNESCO records retention schedules (refer to the *Records Management Portal*).
  - ii. Use appropriate destruction methods for the formats and media.
  - iii. Do not put in trash bins, where possible.
  - iv. Specific information on the destruction of classified information in different formats and media can be found on the *Records Management Portal*.

### 3.10 DOWNGRADING

3.10.1 Downgrading is the process of reducing the classification level of information from the original classification level assigned to a lower classification level. Information can be downgraded based on the loss of sensitivity of the information due to the passage of time or on occurrence of a specific event. An example would be a STRICTLY

CONFIDENTIAL record that would be reduced to a CONFIDENTIAL record after the passage of a specific time or event.

- 3.10.2 Whenever possible, the date or event that would trigger the downgrading of the information should be annotated on the document at the same time as the original classification level. Both the trigger date or event and the new security classification that will take effect upon the date or event should be annotated. The determination of a downgrade event or date during the original classification process ensures that the information will maintain the sensitivity level and protection required, and that the transition between classification levels will be seamless.
- 3.10.3 For example, a note relating to the Director-General's upcoming travel could simultaneously be marked as STRICTLY CONFIDENTIAL and be identified for downgrading to UNCLASSIFIED upon his or her return to Headquarters.
- 3.10.4 Only the original classification authority, his or her successor, or a higher authority can downgrade information. If a request is received to downgrade a record prior to the downgrade trigger or for information that does not have a downgrade trigger, consult the office of origin or the office of origin's original classification authority to verify if the information may be downgraded.
- 3.10.5 Information with a security classification received from an external source cannot be downgraded without the external source's written approval. If a request to downgrade information classified by an external source is received, consult an employee with original classification authority.
- 3.10.6 If a record is downgraded, and this downgrading action was not identified during the original classification process, the record must be marked with the new classification level and date it took effect. Additionally, all known holders of the information shall be notified of the new classification level assigned. Use the Sensitive Records Register to identify those individuals provided with the record.

### 3.11 DECLASSIFICATION

- 3.11.1 Declassification is the process of making previously classified material available for public consultation. Information can be declassified based on the loss of sensitivity of the information due to the passage of time, on occurrence of a specific event, or on the identification of a need to share the information with the general public.
- 3.11.2 Declassification normally is accomplished after the record or information is transferred or transmitted to the Archives, Library and Records Management unit (KMI/ALR) at HQ. However, there may be certain instances where records may be declassified before their transfer. Declassification may involve records that were generated and retained by UNESCO or those received from external sources bearing external security classifications. No classified record should be released without approval of the office of origin unless it has already undergone declassification.
- 3.11.3 Information received from an external source that bears a security classification cannot be declassified without the external source's written approval. If a request to declassify information classified by an external source is received, consult an employee with original classification authority.
- 3.11.4 Whenever possible, the date or event that would trigger the declassification of the information should be annotated on the document at the same time as the original classification level. Upon reaching the date or event, the information shall be declassified automatically. The date or event shall not exceed the time frame established in a) or b) below. Both the trigger date or event and the new security classification that will take effect upon the date or event should be annotated. For example, an ADG's travel itinerary could simultaneously be marked as STRICTLY CONFIDENTIAL and be marked



for declassification immediately upon his or her return to Headquarters.

- 3.11.5 Determination of the declassification event or date during the original classification process ensures that the information will maintain the sensitivity level and protection required and that the transition between classification levels will be as simple as possible.
- 3.11.6 If no date or event for declassification was specified, information may be declassified at any time by the originator, by the Director-General or by such officials as the Director-General so authorizes. A listing of records and their existing declassification rules is provided in AM Appendix 9.2A.
- 3.11.7 Subject to the provisions of any other applicable administrative rule or any applicable legal undertaking on the part of the Organization, classified records not already declassified in accordance with the provisions above, shall be declassified as follows:
- a) Records that are classified as STRICTLY CONFIDENTIAL shall be reviewed on an item-by-item basis by the Director-General or by such officials as the Director-General so authorizes for possible declassification when 50 years old. Those not declassified at that time shall be further reviewed every 5 years thereafter for possible declassification.
  - b) Records that are classified as CONFIDENTIAL shall be declassified automatically by the Archives, Library and Records Management unit (KMI/ALR) when 20 years old.

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[\[1\]](#) Access to non-current records (i.e., records stored in KMI/ALR on-site storage facilities or ICT resources, and managed by records management professionals; or, designated Field unit records storage rooms) involves a number of additional steps that are available on the *Records Management Portal*.

## 4. Roles, Authorities and Accountabilities

### 4.1 Roles and responsibilities for information sensitivity and security are:

- a) Head of Office, Director, and ADG:
  - Ensure that this Policy is implemented.
  - Determine Sector/Office procedures regarding employee access to sensitive information.
  - Establish standard distribution lists for sensitive information of a recurrent nature.
- b) Division for Knowledge Management and Information Systems (KMI), at HQ:
  - Issues policies and guidelines for the operation of ICT systems that store, process or transmit sensitive information.
  - Ensures that information systems incorporate the concepts of this Policy and AM Item 9.5.
  - Provides support to information/records management / IT officers/focal points.
- c) Archives, Library and Records Management unit (KMI/ALR) at HQ:
  - Provides support to the Secretariat in the application of this Policy.
- d) Information/Records Management / IT officers/focal points:

- Consult with KMI to ensure that information security controls are incorporated into paper and electronic information systems.
  - Provide advice and training to all employees on information sensitivity and security.
- e) UNESCO employees:
- Follow the requirements of this Policy.
  - Ensure sensitive information is classified and marked appropriately.
  - Ensure that sensitive information is handled, filed and stored appropriately.
  - Protect sensitive information.

## 5. Procedures and Processes

## 6. Guidelines

6.1 Compendium of examples - A listing of records and possible security classifications is provided in AM Appendix 9.2A. This is a non-exhaustive list and does not represent the only security classification of the record listed. Since the level of security classification is based on the degree of damage that could be expected from unauthorized disclosure (i.e., extremely grave damage or cause damage to the work of UNESCO), records must be classified based on the content of the information they contain.

6.2 Further information on the above policy and related practices can be found on the [Records Management Portal](#).

## 7. Forms

Not applicable

## 8. Additional Help

Any questions or issues raised by this policy should be addressed to the Chief Information Officer (KMI/CIO).

## Reference

[AC/AM/53](#) dated 27 April 2017

## 9.2A List of Records and Possible Security Classifications

Records	Security Classification	Caveat*	Declassification Rule	Possible downgrading trigger	Possible declassification trigger
Information on relations between UNESCO and its Member States, between UNESCO and the United Nations, intergovernmental and non-governmental organizations, and between UNESCO and its partners.	STRICTLY CONFIDENTIAL	D	Automatic at (last action +) 50 years.	Originator determined	Originator determined
Information of the offices of the Director-General, Deputy Director-General and Assistants Director-General of an exceptionally sensitive nature.	STRICTLY CONFIDENTIAL	A,B	Automatic at (last action +) 50 years.	Originator determined	Originator determined
Records of service of officials or agents of UNESCO ( <a href="#">HRM Item 13.6</a> ).	STRICTLY CONFIDENTIAL	A	Automatic at (separation +) 50 years.	None	None
Medical records (i.e., medical files) of officials or agents of UNESCO ( <a href="#">HRM 13.12</a> ).	STRICTLY CONFIDENTIAL	A	Automatic at (separation +) 50 years, anonymized.	None	None
Personal communications of the Director-General, UNESCO employees, and UNESCO business partners with their families concerning personnel matters.	STRICTLY CONFIDENTIAL	A	DG declassification decision. (Destroy at separation + 3 years)	None	None
Information relating to processes of particular staff selection and	STRICTLY CONFIDENTIAL	A	DG declassification decision. (Destroy at conclusion of	None	None

appointment.			recruitment process + 5 years)		
Information relating to proceedings of UNESCO's internal conflict resolution mechanisms.	STRICTLY CONFIDENTIAL	C	Automatic at (last action +) 50 years, anonymized.	None	None
Information relating to investigations in process about allegations of employee misconduct and personal conflicts of interest.	STRICTLY CONFIDENTIAL	C	Automatic at (last action +) 50 years, anonymized.	None	None
Correspondence and administrative records relating to personnel matters.	CONFIDENTIAL	A, D	Automatic at (last action +) 20 years.	Originator determined	Originator determined
Information relating to the safety and security of employees and their families or other individuals in relation with the Organization.	STRICTLY CONFIDENTIAL	A	Automatic at (last action +) 50 years	Originator determined	Originator determined
Information relating to the safety and security of Members States.	STRICTLY CONFIDENTIAL	B	Automatic at (last action +) 50 years	Originator determined	Originator determined
Information on legal, disciplinary or investigative matters.	STRICTLY CONFIDENTIAL	C	Automatic at (last action +) 50 years	Originator determined	Originator determined
Information containing commercial information.	STRICTLY CONFIDENTIAL	E	Automatic at (last action +) 50 years	Originator determined	Originator determined
Facilities service requests.	UNCLASSIFIED	n/a	Automatic at 20	n/a	Originator determined
ICT service requests.	UNCLASSIFIED	n/a	Automatic at 20	n/a	Originator determined
ICT system passwords.	STRICTLY CONFIDENTIAL		DG declassification decision.	None	None
Management policies.	UNCLASSIFIED	n/a	Automatic at 20	n/a	Originator determined
Press releases.	PUBLIC	n/a	n/a	n/a	n/a

\* In accordance with the Classification Principles outlined in AM Item 9.2, paragraph 3.1

## 9.3 Information and IT Security Policy

**Primary Author**

Updated on 14-Dec-2016

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems (KMI), which is responsible for this Item

This Policy applies to UNESCO Headquarters, Field Offices and Category I entities (Original: English).

### 1. Overview

- 1.1 UNESCO's information systems and networks are an integral part of the Organization and are fundamental to its continued success. Substantial human resources and financial investments go into maintaining them and ensuring that they continue to evolve in order to meet the changing requirements of the Organization, both at HQ and in the field.
- 1.2 Inadequate information security and continuity is a substantial business risk that threatens not only important organizational assets, but also business processes critical to the continued operations of the organization itself. Information security is therefore of enormous significance to UNESCO, calling for a security structure that is sophisticated enough to balance the conflicting demands of protecting UNESCO corporate information and information infrastructure, and the privacy of UNESCO system users.
- 1.3 This policy applies to all UNESCO employees at HQ and in the field who use and/or have access to UNESCO information and IT systems. This policy also applies to all UNESCO permanent delegation staff connected to the Organization's Local Area Network. Parts of this policy may also apply to third parties with whom special arrangements have been made.
- 1.4 This policy applies to all information systems owned by and/or operated by UNESCO, and to all information systems owned by third parties and permanent delegations connected to UNESCO's network. It is intended to support the protection, control and management of the Organization's information assets which includes data and information that is:
  - stored in databases or on computers;
  - stored in applications. A list of the applications is available in the [Applications Portfolio](#);
  - transmitted across internal and public networks; and
  - stored on removable media, such as CD-ROMs, hard drives and flash drives.

### 2. Definitions

- 2.1 **Information security** is the ongoing process of exercising due care and diligence to protect information and information systems from unauthorized access, use, disclosure, disruption, modification or destruction.
- 2.2 **System vulnerabilities** are weaknesses of an Information System that can be exploited by one or more threats, affecting the organization's operations and continuity.
- 2.3 **An attack** is an attempt to bypass the security of an Information System in order to attempt to read, alter or destroy information.
- 2.4 **Social engineering** is the act of manipulating people into performing actions or divulging confidential information for the purpose of information gathering, fraud, or computer

system access; in most cases the attacker never comes face-to-face with the victims.

- 2.5 **Phishing** is attempting to acquire information such as usernames, passwords, and credit card details by masquerading as a trustworthy entity in an electronic communication. Communications purporting to be from popular social web sites, auction sites, online payment processors or IT administrators are commonly used to lure the unsuspecting public.
- 2.6 **File sharing software** allows users to download media files such as music, movies, and games using a peer to peer software client that searches for other connected computers and download the files available on them. The "peers" are computer systems connected to each other through the Internet.

### 3. Policies

#### 3.1 Administration

The Systems Security and Operations unit in the Bureau of Knowledge and Information Systems Management is responsible for the administration of this policy. Requests for exceptions to this policy should be addressed to the IT Security Officer via the IT Service Desk.

#### 3.2 Objective

- a) UNESCO's information is maintained on the principles of integrity, confidentiality, availability and accountability. This information should be available when required, accessible by authorized personnel, and trusted to be authentic while maintaining assigned confidentiality.
- b) This policy has been established in order to provide the following benefits:
- enable secure access to needed services for the user community;
  - protect the significant resource investment that the organization has put into its information systems and networks;
  - protect information contained within these systems from unauthorized access;
  - ensure the continuity of IT systems usage;
  - guarantee the privacy and accuracy of information resources;
  - detect and prevent IT security threats, violations and security incidents;
  - reduce business and legal risks;
  - contribute to the protection of the name and reputation of the organization;
  - minimize the risk of information loss, data corruption, data access disruption, and unauthorized information disclosure; and
  - comply with internal regulations and rules.

#### 3.3 Classification of Information

- a) To ensure appropriate and sound handling of information through the Organization, different levels of information are classified according to sensitivity in accordance with AM Item 9.2 Information Sensitivity Classification Standard.
- b) All information resources must be handled in compliance with this document and the Organization's internal regulations, including AM Item 9.2, AM Item 9.5 Managing Records and Institutional Memory and AM 9.6 Data Governance.

#### 3.4 Divisional responsibility

The Chief Information Officer (CIO) is responsible for:

- overall implementation of the policy;
- monitoring the execution and impact of the policy on the Organization;
- reporting annually to the ADG on its implementation;
- compliance with relevant internal rules and legislation on data

protection and Internet access.

### 3.5 Statement of Responsibility

Responsibility for information security is every employee's duty. All employees have the responsibility to use the Organization's computer resources and Internet in a professional, lawful and ethical manner.

While using UNESCO IT systems, employees are expected to conduct themselves in accordance with the [Standards of Conduct for The International Civil Service](#). By logging onto any UNESCO IT system users affirm that they have read, understood and acknowledged this policy.

Roles and general responsibilities pertaining to this policy as a whole are set forth in this section and are performed by the following categories of individuals:

- IT Security Officer;
- IT Staff member;
- Data Steward;
- Data Custodian;
- Data/System User;
- Supervisor; and
- Staff Member.

Any additional, specific responsibilities assigned to each of the roles are stated in the relevant policy sections to which they apply.

The Chief Information Officer (CIO) is ultimately responsible for the effective achievement of the objectives set out in this policy document.

#### a) IT Security Officer Responsibilities

- i) In addition to monitoring usage of IT systems against this policy, the IT Security Officer advises and recommends on all security matters and releases regular IT Security advisories designed to increase IT security awareness.
- ii) The IT Security Officer:
  - § assesses the information and network security framework and recommends enhancements to IT management as appropriate;
  - § develops, maintains and implements standards and procedures necessary to enhance and maintain information security within the Organization;
  - § periodically probes the network and information systems for vulnerabilities and responds appropriately;
  - § leads efforts to respond promptly to security incidents;
  - § oversees the implementation of and compliance with this policy, including systems to assist in the monitoring and management of compliance;
  - § provides appropriate support and guidance to assist employees and supervisors fulfill their responsibilities under this policy; and
  - § regularly prepares security status and compliance reports for IT management, including reports of potential deviations and violations to this policy

#### b) IT Staff Member Responsibilities

- i) IT supports the management and operational objectives of UNESCO by assuming responsibility for the technology infrastructure, systems development and information management. IT employees play a vital role in connecting UNESCO offices and partners, providing access to the Organization's information resources, and guaranteeing back-up for decentralization and field operations.



- ii) IT staff shall:
  - § install and maintain computers; up-to-date end-point protection software on all UNESCO computers;
  - § have up-to-date security patches on servers, PCs and laptops;
  - § be responsible for responding to virus attacks, attempt to destroy any virus detected, and document each incident; and
  - § monitor compliance to this policy and report apparent violations as stated in paragraph 3.15.
  
- c) **Data Steward Responsibilities**  
See AM Item 9.6 Data Governance.
  
- d) **Data Custodian Responsibilities**  
See AM Item 9.6 Data Governance.
  
- e) **Data/System User Responsibilities**
  - i) See AM Item 9.6 Data Governance.
  - ii) Data/System Users shall:
    - - § report malfunction and other incidents which may suggest that an information system may not be functioning well;
      - § report suspicious activity to local IT Officers in Field Offices and the IT Service Desk in HQ;
      - § protect their credentials, i.e. the login user name and password, and not disclose them to anyone else;
      - § not misrepresent, obscure, suppress or replace their own or another employee's identity on the Internet or on any other UNESCO information system;
      - § not leverage their access to information and information systems in order to misrepresent themselves and/or UNESCO to external parties; and
      - § use UNESCO resources responsibly.
    -
  
- f) **Supervisor Responsibilities**
  - i) Supervisors
    - ensure that all employees within their supervision are aware of and comply with this policy; and
    - share notifications of apparent non-compliance confidentially with the CIO.
  
- g) **Staff Member Responsibilities**
  - i) Staff shall: □
    - encrypt records when storing on portable media devices, except public records and where UNESCO has provided the appropriate systems and support to employees to undertake the encryption;
    - seek supervisory permission when copying confidential information to a portable drive, unless the information is related to the employee 's personnel record;
    - never store confidential information on non-UNESCO authorized equipment, environments and/or services;
    - take caution of their surroundings when viewing information when away from UNESCO premises;
    - exercise extra caution when printing, copying or faxing confidential and information to prevent the information from being revealed to unauthorized

parties; and

· ensure that printers, copiers or fax machine are not left unattended following jams or malfunctions while printing, photocopying or transmitting confidential information.

### 3.6 LAN and Information Systems Access and Use Policy

#### a) Definition, policy and procedure

- i) A computer network covering a small, physical area is referred to as a Local Area Network (LAN). The UNESCO LAN provides access to UNESCO information systems. Access to the LAN and UNESCO information and information systems is provided based on business need and the employee's role within the Organization.
- ii) Information systems include UNESCO applications and third party software containing UNESCO information.
- iii) A User is identified in a system, network or application by a unique name usually referred to as a User ID, User name, or E-mail Address. For access to the LAN, users must obtain the appropriate credentials (i.e. a User ID and password combination). A user is authenticated (i.e. granted access) to a system through a User ID and password combination.
- iv) While using UNESCO IT systems, users are expected to conduct themselves in accordance with the ICSC Standards of Conduct for The International Civil Service. By logging onto any UNESCO IT system users affirm that they have read, understood and acknowledge this policy.
- v) All systems shall log user access.
- vi) When an individual's role or job responsibilities change or when they leave the Organization, access must be appropriately updated or removed.
- vii) Access to information systems is not permitted for employees who separate from UNESCO.
- viii) All systems are managed by at least one administrator who has been granted access privileges above those of a standard user for the express purpose of ensuring maximum availability, integrity and security of the systems for which they are responsible.
- ix) The additional access privileges held by administrators mean that during the course of their activities, they may need to access information which is held by, or concerns, other users. Such information must neither be acted upon, nor disclosed to any other person unless required as part of a specific investigation.
- x) Access control measures for system administrators are to be particularly robust to reflect the privileged access they will have to UNESCO information systems.
- xi) Non-UNESCO equipment must not be connected to the UNESCO LAN without prior authorization from the IT Security Office in HQ via the IT Service Desk, and in the field from the relevant field IT officer, IT assistant or IT focal point, whoever is more senior. Any equipment connecting to the UNESCO LAN must meet the following minimum security requirements:
  - § latest security updates and standard operating system are installed; and
  - § anti-virus software is running and up to date and a full virus scan is performed before connecting the equipment to the LAN
- xii) Non-UNESCO equipment may be connected to UNESCO's designated public wireless networks, which have been specifically created for this use. Information on such networks is available from the IT Service Desk at HQ and the IT Officer in Field Offices. Also [AM Item 9.20](#) "ICT Procurement and Utilization Policies".

#### b) Staff Member Responsibilities

- i) Employees shall:
  - § protect their access credentials for IT systems and not disclose them; and
  - § use UNESCO IT systems in accordance with the provisions in this document.
- c) **Supervisor Responsibilities**
  - i) Supervisors shall:
    - § request systems access for employees according to established procedures; and
    - § inform the IT Service Desk or the local IT Officer when employees leave their supervision, whether they have been transferred, have changed roles or have left the Organization.
- d) **IT Staff Member Responsibilities**
  - i) IT staff shall ensure that appropriate action is taken to remove or update access rights when notification is received from supervisors or Human Resources on employee moves or separations.
- e) **Administrator Responsibilities**
  - i) Administrators shall:
    - § be aware that the privileges they are granted place them in a position of considerable trust and only use their access privileges to carry out their work as described in their terms of reference; and
    - § use their access rights in accordance with the rules and policies outlined in this policy.
  - ii) Administrators shall not:
    - § engage in any actions that may compromise their integrity or the integrity of the systems or networks they administer; and
    - § use administrative privileges to access or modify information, systems or configurations that do not fall under their area of responsibility unless express authorization has been granted by system owners.

### 3.7 Access Codes and Password Policy

- a) **Definition, policy and procedure**
  - i) Passwords are the entry point to UNESCO's information systems and the front line of protection for user accounts. They are therefore pivotal in ensuring that the systems remain secure and the information within remains authentic and available.
  - ii) A poorly chosen password may compromise the corporate network, implicating the individual whose password is compromised. Due diligence must therefore be exercised when selecting a password. All passwords are to be treated as sensitive, confidential UNESCO information.
  - iii) Temporary, one-time passwords required to access the systems are sent by e-mail to the immediate supervisor and should be changed by the employee immediately. All UNESCO employees are responsible for taking the appropriate steps, as outlined in [AM Appendix 9.3A](#), in selecting passwords. Where technically feasible, immediate change of set-up passwords should be automated.
  - iv) Passwords for UNESCO accounts shall be different than those used for non-UNESCO access, such as personal accounts and bank accounts.
  - v) System passwords shall be changed every 120 days. Passwords should not be re-used. Password changes are system-enforced, that is, access to the system will be blocked until a new password is selected.
  - vi) Many information systems are subject to a timeout if sessions are inactive for 15 minutes and will require a valid password to unlock.
  - vii) Requests for extraordinary access to system resources should be directed to

the IT Security Officer through the IT Service Desk.

- viii) Anonymous and generically-named accounts to log into systems must be disabled.
  - ix) In accordance with the *Policy on the Use of UNESCO Mobile Telephones*, [AM Item 9.18](#) on the Administrative Manual, authentication is mandatory prior to accessing the network. That is, employees must password-protect their devices and enable a lock feature so that use of the device and access to the LAN is only granted by entering a password.
  - x) User names and passwords are for individual use. Sharing login name and password with other personnel, or accessing UNESCO systems using the login and password of another user is strictly forbidden and can lead to disciplinary action of the involved personnel.
- b) **Staff Responsibilities**
- i) Staff shall:
    - § be responsible for all their computer transactions;
    - § safeguard passwords and refrain from disclosing them to others or writing them down;
    - § immediately change passwords if it is suspected they may have been compromised;
    - § change passwords when a system enforces such a change, at least;
    - § be responsible for selecting passwords that are difficult to guess;
    - § password-protect all mobile devices and lock the device when left unattended; and
    - § lock the computer, log out or activate a password-protected screen saver when leaving a workstation unattended.
- c) **IT Staff Members Responsibilities**
- i) IT staff:
    - § will have a focal point responsible for maintaining a list of the various systems and administrators, and will provide this list upon request to the IT Security Officer;
    - § are responsible for ensuring that application development programs contain the appropriate security precautions for authentication by adhering to UNESCO release and development standards; and
    - § configure systems to lock in accordance with policies stated in this policy.

### 3.8 Remote Network and Application Access

Remote access to UNESCO's systems and applications requires additional security measures such as additional authentication steps. IT employees in offices will advise employees on the local procedures for remote access.

Remote access to the different applications is forbidden on PCs, laptops and smart phones or PDAs that do not conform to the security requirements defined by BKI.

a) **Staff Responsibilities**

- i) Staff shall:
  - § take special care to maintain the security of their VPN access credentials; and
  - § report any loss or theft of mobile devices to the Administrative Officer and Telephone Services.

b) **Supervisor Responsibilities**

- i) Supervisors shall:
  - § Ensure that employees under their supervision are equipped with the required UNESCO-supplied hardware to carry out their assigned tasks.

### 3.9 Internet Use Policy

a) **Definition, policy and procedure**

- i) Access to the Internet is provided to employees for the benefit of UNESCO. UNESCO expects that, in addition to other facilities, Internet access and electronic communications services will enable employees to fulfill their job responsibilities better.
- ii) However, the Internet is also full of risks and inappropriate material, and this policy is intended to establish boundaries in order to promote productive Internet use and to protect the Organization's information and interests.
- iii) UNESCO maintains the right to monitor and review Internet use, including logging Internet sites visited by employee.
- iv) UNESCO's computer services may not be used to display, store or send (by e-mail or any other form of electronic communication such as bulletin board, chat room, UseNet group) material that is: fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, or otherwise inappropriate or illegal.
- v) Employees shall not use UNESCO resources for personal gain, nor shall they send commercial messages or material that promotes and/or advertises a business or other entity that does not benefit UNESCO in any way.
- vi) Use of unauthorized file sharing and download software for non-official purposes is prohibited due to the amount of network resources they consume, the security threats they bring, and the legal risks they pose. Access to these utilities shall be blocked.
- vii) Employees must not send any sensitive parameters, such as telephone calling card numbers, fixed passwords or account numbers, through the Internet unless the connection has been secured.
- viii) UNESCO reserves the right to use technology that identifies and blocks access to Internet sites considered inappropriate or which have a detrimental impact on technical resources such as file-downloading websites.

b) **Personal Use**

- i) Personal use of the UNESCO network and Internet services is discouraged as it wastes computer resources and could lead to the unfair monopolization of these resources to the detriment of productivity and efficiency. Personal use includes, but is not limited to:
  - § browsing the Internet for non-work related purposes, including using social networks for personal purposes, online gaming, chatting, video and audio streaming for non-official purposes; and
  - § subscribing to real-time or periodic automatic information distribution services, e.g. RSS feeds or newsletters, for information that is non-work related.

c) **Acceptable Use**

- i) Acceptable use of the Internet means that employees shall use the Internet responsibly, appropriately, ethically and legally. This includes to:
  - § obtain business information from commercial Web sites;
  - § access work-related news and current affairs information feeds;
  - § access online databases for information as needed;
  - § access emergency and disaster information sites as required;
  - § access personal bank accounts;
  - § participate in self-advancement outside of scheduled working hours provided that such use is consistent with professional conduct; and
  - § use of social networks, video and audio streaming, and knowledge sharing tools for work-related purposes.
- ii) UNESCO recognizes the need for employees to use Internet services for personal use, especially in areas without adequate, publicly available infrastructure. In these instances, employees can make personal use of

corporate Internet services provided that such use:

§ is limited to non-working hours (where possible);

§ does not interfere with the operation of UNESCO's technical facilities by wasting resources or unfairly monopolizing them to the exclusion of others;

§ does not diminish the employee's productivity in terms of work -related obligations; and

§ does not violate the rules contained in this or any other applicable policy.

d) **Staff Member Responsibilities**

i) Staff must be aware that not all information available on the Internet may be reliable. While the web sites of official bodies can be considered authentic and valuable reference sources, there are numerous sites of a personal nature or with suspected credentials that should be treated with caution. The reliability and accuracy of the information contained therein must be confirmed from other sources

ii) Staff shall:

§ ensure that the Internet is used in line with the provisions of this policy and that their Internet-based activities are compliant with the, "Standards of Conduct for the International Civil Service" ; and

§ understand that Internet access is for the purpose of increasing productivity and not for engaging in non-UNESCO business activities.

e) **Supervisor Responsibilities**

i) Supervisors retain discretion in what constitutes excessive personal use of the Internet by employees under their supervision and may request corrective action be taken by IT staff.

### 3.10 E-mail Security Policy

E-mail is now one of UNESCO's primary business communication means. The authentication and security model used by the corporate e-mail system can guarantee message authenticity and non-repudiation within the UNESCO network. Employees must not use the UNESCO e-mail system for purposes that are illegal, unethical or harmful to the Organization.

a) **Staff Member Responsibilities**

i) Staff shall:

§ use only UNESCO e-mail accounts, not personal accounts, to send confidential information;

§ contact the UNESCO Email Manager if any questionable or illegal message is received.

§ mark private mails as "private" and confidential mails as "confidential"; and

§ use UNESCO e-mail responsibly and appropriately.

### 3.11 Security Threats

a) **Definition, policy and procedure**

i) A security threat exploits system vulnerabilities and can result in the severe disruption of IT services, cause hardware and system failure, cause information loss, compromise information integrity and confidentiality, and interrupt UNESCO business. Such security threats may be malicious, provoked by viruses, worms, phishing attacks, etc., or non-malicious, consisting of unintentional errors such as a data entry or programming error, which can create system vulnerabilities.

ii) Some malicious acts may request employees to verify their passwords or click on a link to update their accounts. UNESCO will never send e-mails requesting employees to provide their credentials. However authentic these

may look, they may be social engineering techniques designed to compromise authorized user credentials. Employees are responsible for maintaining the integrity of their credentials and must never disclose their passwords or other personal information in response to such messages.

- iii) Unsolicited emails from other sources may also contain phishing or social engineering techniques which attempt to obtain privileged information by pretending to originate from authorized sources.
- iv) Viruses can be found in files which are downloaded from websites or emails, such as embedded executable files. When such a file is opened, the virus will be launched and can spread through the computer or network causing damage to data or other systems. As such, unauthorized download of files from the Internet are not permitted and may be blocked.
- v) It is relatively easy to fake the identity of another Internet user; as a result, employees must not rely on the alleged identity of a correspondent via the Internet unless the identity of this person is confirmed. If in doubt, Field Office employees are to contact their local IT officer and HQ employees can contact the IT Service Desk.
- vi) Social networks can expose staff to personal security risks, e.g. impersonation, identity theft and cyber-bullying.
- vii) Prior to downloading and installing applications, Field employees should seek clearance from their local IT Officer or Regional IT Officer while employees at HQ should send their requests to the IT Service Desk, specifying the site and file intended for download.
- viii) The use of file-sharing software is prohibited as it may allow remote access from an unauthorized user contains malicious code and compromise the network. Additionally, use of such utilities exposes the employees and UNESCO to the legal risks associated with copyright infringement.
- ix) Employees should be aware that fax machines send and receive information using unsecured public fax line services and the location of recipient fax machines could potentially expose sensitive documents. This means that information sent by fax could be intercepted and as such other means of information transmission should be used where possible.
- x) Network vulnerability testing, which seeks to identify weaknesses in network security, must only be carried out with the authorization of the IT Security Officer.

**b) Staff Member Responsibilities**

i) Staff shall:

- § be aware of the security threats detailed above;
- § use only trusted sources for data and programs;
- § not knowingly introduce a computer virus into UNESCO computers;
- § first scan portable storage devices with anti-virus and security software before browsing the contents; and
- § immediately call the IT Service Desk or local IT Officer if it is suspected that their workstation or environment has been compromised by a security threat.

### 3.12 Physical Security of Information Systems

The aim of this policy is also to protect UNESCO IT equipment from misuse, theft, loss, unauthorized access, and environmental hazards, whether on or off UNESCO premises.

**a) Staff Member Responsibilities**

i) Staff shall:

- § store flash disks and other portable storage media out of sight when not in use, locking them up if they contain highly sensitive or confidential data and keeping them away from environmental hazards such as heat, direct sunlight, and magnetic fields;



- § exercise care to safeguard the IT equipment assigned to them; and
  - § immediately report any loss, theft or damage of equipment to their local IT device issuer in accordance with local procedures.
- b) **Supervisor Responsibilities**
- i) Supervisors shall ensure that employees have been assigned adequate resources to comply with the rules for physical security of Information Systems.
- c) **IT Staff Responsibilities**
- i) IT staff shall:
    - § install core computing equipment within a secured area with physical access control, air-conditioning and fire protection;
    - § protect critical IT equipment by an uninterruptible power supply (UPS);
    - § protect telephone and leased lines by a properly grounded lightning arrester;
    - § perform all IT equipment installations, disconnections, modifications, and relocations;
    - § store licensed software and associated documentation and peripheral media in lockable cabinets and limit access to authorized IT employees; and
    - § place LAN and system administrator offices external to the server room and data center environment, where possible.

### 3.13 Copyrights and License Agreements

- a) **Definition, policy and procedure/process**
- i) It is UNESCO policy to comply with all copyright laws and regulations governing intellectual property, as applicable.
  - ii) UNESCO and its employees are legally bound to comply with International Copyright and all proprietary software license agreements. Non-compliance can expose UNESCO and responsible employees to civil and/or criminal liabilities.
  - iii) This directive applies to all software that is owned by UNESCO, licensed to UNESCO, or developed using UNESCO resources by employees or vendors, and it applies to any material downloaded from the Internet or otherwise comes into UNESCO-owned equipment and systems. See also [AM Item 9.20, Paragraph 3.3](#), "ICT Procurement and Utilization Policies".
  - iv) Software installed on PCs and servers must be legally acquired with a valid license agreement.
- b) **Staff Responsibilities**
- i) Staff shall:
    - § install only software that is licensed to or owned by UNESCO;
    - § shall not install, copy or download software unless authorized by IT employees and complies with licensing agreements;
    - § where material contained in magazines, journals, newsletters and other publications is protected by copyright, permission must be obtained from the relevant copyright owner(s) prior to making copies;
    - § shall send all requests for needed software to the IT Service Desk or to their IT officer; and
    - § shall not utilize copyrighted material in any way that contravenes the owner's copyright privileges.
- c) **IT Security Officer Responsibilities**
- i) The IT Security Officer will:
    - § recommend and oversee the implementation of systems and technologies to monitor and, where necessary, restrict access to

intellectual property and to proprietary and copyrighted material, and actively monitor compliance to the provisions of this policy and report violations found.

d) **IT Staff Responsibilities**

i) IT staff shall be responsible for:

- § maintaining records of software licenses owned by UNESCO;
- § checking the Organization's computers periodically to verify that only authorized software is installed;
- § uninstalling or deleting unauthorized and/or unlicensed software;
- § confirming requests for non-standard software with the IT Security Officer; and
- § reporting potential violations, as appropriate, to the IT Security Officer

### 3.14 Privacy

UNESCO takes the privacy of its employees seriously. Information about activity on UNESCO systems is restricted to appointed employees whose roles and responsibility in the access and devolution of that information are clearly defined.

UNESCO reserves the right to log any system access and activity on its computer systems and network infrastructure. System maintenance and trouble-shooting logs may be monitored. Monitoring of network and computer usage activities and the retrieval of related information (including personnel's e-mails) are allowed in case of official investigations conducted by the Internal Oversight Service (IOS) in its sole discretion and do not require personnel's permission. The IT Security Officer will provide IOS with any technical assistance that may be required

### 3.15 Violations and non-compliance

Apparent violations and non-compliance should be brought to the attention of the chief of the relevant office and the Director General. The Offices of Human Resources and the Office of Internal Oversight Service will be notified, as warranted.

## 4. Roles, Authorities and Accountabilities

4.1 For roles, authorities and accountabilities, please refer to paragraph 3 on Policies above.

## 5. Procedures and Processes

### 5.1 Internal Network Access Statement

Prior to logging into the UNESCO Internal Network for the first time, users shall acknowledge the following statement:

"By logging onto any UNESCO IT system users affirm that they have read, understood and acknowledge the Information and IT Security Policy. Kindly direct any queries to the IT Service Desk."

## 6. Guidelines

6.1 [AM Appendix 9.3A](#) - IT Security Guidelines

## 7. Forms

Not applicable

**8. Additional Help**

Any questions on issues raised in this policy should be addressed to Chief of Section, Infrastructure and Operations Section (KMI/IOP).

## 9.3A IT Security Guidelines

### 1. Security Threats: Symptoms of Infections

Though infections have different symptoms, the following list provides some clues:

- The Computer restarts spontaneously.
- The Computer freezes.
- Software becomes unresponsive.
- A blue text screen appears.
- System messages on the screen appear concerning memory that cannot be read, accessed or written to.
- Unsolicited websites are opened on the web browser.

### 2. Access Codes and Password Policy: Password Construction Guidelines

Passwords of user accounts must be meet the following minimum complexity requirements:

- At least 8 characters long;
- do not contain the user's network Logon name, first name or last name
- contain characters from three of the following four categories\*:
  - English uppercase characters (A through Z)
  - English lowercase characters (a through z)
  - Numerical characters (0 through 9)
  - Non-alphabetic characters (for example !, \*, -, %, @)

\* For SAP systems (FABS, STEPS), password must contain characters from each of the four categories.

Beside the minimum requirements, passwords shall not be based on personal information (like names of family, pets, friends, birthday, phone number, etc) or common words (like "unesco", "paris", etc) or easily generated patterns like aaabbb, qwerty, azerty, 123456, etc.

Passwords shall not be shared with anyone, including administrative assistants or secretaries. All passwords are to be treated as sensitive and confidential information. Passwords shall not be revealed to anyone or written down in an unencrypted format on any media.

Passwords shall be changed immediately if compromised (discovered or somehow communicated to someone else) or regularly at least every 4 months.

Each user is responsible to protect his/her passwords and immediately take the necessary steps to change it when needed.

All users' workstations shall be protected by a password-protected screen-saver that is automatically activated after 10 minutes without user activity or manually by the user every time the computer is left unattended.

## 9.3B Security Requirements for Website and Web-based Application Servers

The Division of Knowledge Management and Information Systems (KMI) provides the infrastructure needed to host websites and web-based applications. As websites constitute UNESCO's presence in cyberspace, and web-based applications are vital for the daily operations of the organization, it is essential to ensure the protection of their integrity and availability.

All servers hosting websites and web-based applications need to conform to the guidelines set forth in this document. The IT Security Officer will perform regular security audits and vulnerability scans to ensure compliance with the guidelines. The guidelines are presented below as a useable check-list.

### Web Server Security Guidelines

<b>Securing the Web Server Operating System</b>	
<b>Patch and upgrade OS</b>	
Keep the servers disconnected from networks or on an isolated network that severely restricts communications until all patches have been installed	
Identify and install all necessary patches and upgrades to the OS	
Identify and install all necessary patches and upgrades to applications and services included with the OS	
Identify and mitigate any unpatched vulnerabilities	
<b>Remove or disable unnecessary services and applications</b>	
Disable or remove unnecessary services and applications	
<b>Configure and restrict OS user authentication</b>	
Remove or disable unneeded default accounts and groups	
Disable non-interactive accounts	
Create the user groups for the particular server	
Create the user accounts for the particular server	
Check the organization's password policy and set account passwords appropriately	
Prevent password guessing (e.g., increase the period between attempts, deny login after a defined number of failed attempts)	
Install and configure other security mechanisms to strengthen authentication	
<b>Configure file and resource controls appropriately</b>	
Deny read access to unnecessary files and directories	
Deny write access to unnecessary files and directories	
Limit the execution privilege of system tools to system administrators	
<b>Install and configure additional security controls</b>	
Select, install, and configure additional software to provide needed controls not included in the OS, such as antivirus software, antispyware software, rootkit detectors, host-based intrusion detection and prevention software, host-based firewalls, and patch management software	
<b>Test the security of the OS</b>	
Identify a separate identical system	
Test OS after initial install to determine vulnerabilities	

Test OS periodically (e.g., quarterly) to determine new vulnerabilities	
<b>Securing the Web Server</b>	
<b>Securely install the Web server</b>	
Apply any patches or upgrades to correct for known vulnerabilities	
Create a dedicated physical disk or logical partition (separate from OS and Web server application) for Web content	
Remove or disable all services installed by the Web server application but not required (e.g., gopher, FTP, remote administration)	
Remove or disable all unneeded default login accounts created by the Web server installation	
Remove all manufacturer documentation from server	
Remove any example or test files from server, including scripts and executable code	
Apply appropriate security template or hardening script to the server	
Reconfigure HTTP service banner (and others as required) NOT to report Web server and OS type and version	
<b>Configure OS and Web server access controls</b>	
Configure the Web server process to run as a user with a strictly limited set of privileges	
Configure the Web server so that Web content files can be read but not written by service processes	
Configure the Web server so that service processes cannot write to the directories where public Web content is stored	
Configure the Web server so that only processes authorized for Web server administration can write Web content files	
Configure the host OS so that the Web server can write log files but not read them	
Configure the host OS so that temporary files created by the Web server application are restricted to a specified and appropriately protected subdirectory	
Configure the host OS so that access to any temporary files created by the Web server application is limited to the service processes that created the files	
Install Web content on a different hard drive or logical partition than the OS and Web server application	
If uploads are allowed to the Web server, configure it so that a limit is placed on the amount of hard drive space that is dedicated for this purpose; uploads should be placed on a separate partition	
Ensure that log files are stored in a location that is sized appropriately; log files should be placed on a separate partition	
Configure the maximum number of Web server processes and/or network connections that the Web server should allow	
Ensure that any virtualized guest Oses follow this checklist	
Ensure users and administrators are able to change passwords	
Disable users after a specified period of inactivity	
Ensure each user and administrator has a unique ID	
<b>Configure a secure Web content directory</b>	
Dedicate a single hard drive or logical partition for Web	

content and establish related subdirectories exclusively for Web server content files, including graphics but excluding scripts and other programs	
Define a single directory exclusively for all external scripts or programs executed as part of Web server content (e.g., CGI, ASP)	
Disable the execution of scripts that are not exclusively under the control of administrative accounts. This action is accomplished by creating and controlling access to a separate directory intended to contain authorized scripts	
Disable the use of hard or symbolic links (e.g., shortcuts for Windows)	
Define a complete Web content access matrix. Identify which folders and files within the Web server document should be restricted and which should be accessible (and by whom)	
Check the organization's password policy and set account passwords appropriately (e.g., length, complexity)	
Use the robots.txt file, if appropriate	
Configure anti-spambot protection, if appropriate (e.g., CAPTCHAs, no-follow, or keyword filtering)	
<b>Securing Web Content</b>	
<b>Ensure that no sensitive information is available through the website</b>	
Internal personnel rules and procedures	
Personal information about an organization's personnel	
Telephone numbers, e-mail addresses, or general listings of staff unless necessary to fulfill organizational requirements	
Financial records (beyond those already publicly available)	
Organization's physical and information security procedures	
Information about organization's network and information system infrastructure	
Copyrighted material without the written permission of the owner	
Provides guidelines on styles and formats appropriate for Web publishing	
<b>Mitigate indirect attacks on content</b>	
Perform content validation within the Web application to prevent more sophisticated phishing attacks (e.g., cross-site scripting based attacks)	
Personalize Web content to aid in users' identifying fraudulent Web sites	
Use current versions of DNS software with the latest security patches	
Install server-side DNS protection mechanisms	
Use secure connections for logins	
When possible, only use widely-adopted active content such as JavaScript, PDF, and Flash	
When possible, provide alternatives (e.g., HTML provided along with PDF)	
<b>Maintain server-side active content security</b>	
Only simple, easy-to-understand code should be used	
Limited or no interaction with other programs (e.g., sendmail) should be permitted	
No directories have both write and execute permissions	
All executable files are placed in a dedicated folders	
All user input is validated	
Encryption mechanism is used to encrypt passwords	



entered through scripts forms	
For Web applications that are restricted by username and password, none of the Web pages in the application should be accessible without executing the appropriate login process	
All sample scripts are removed	
No third-party scripts or executable code are used without verifying the source code	
<b>Using Authentication and Encryption Technologies for Web Servers</b>	
<b>Configure Web authentication and encryption technologies</b>	
For Web resources that require minimal protection and for which there is a small, clearly defined audience, configure address-based authentication	
For Web resources that require maximum protection, configure SSL/TLS	
<b>Configure SSL/TLS (if required)</b>	
Ensure the SSL/TLS implementation is fully patched	
Use a third-party issued certificate for server authentication (unless all systems using the server are organization-managed, in which case a self-signed certificate could potentially be used instead)	
For configurations that require a medium level of client authentication, configure server to require username and password via SSL/TLS	
Configure file integrity checker to monitor Web server certificate	
If only SSL/TLS is to be used in the Web server, ensure access via any TCP port other than 443 is disabled	
If most traffic to the Web server will be via encrypted SSL/TLS, ensure that appropriate logging and detection mechanisms are employed in the Web server (because network monitoring is ineffective against encrypted SSL/TLS sessions)	
<b>Protect against brute force attacks</b>	
Use strong authentication if possible	
Use a delay after failed login attempts	
Lock out an account after a set number of failed login attempts	
Enforce a password policy	
Blacklist IP addresses or domains known to attempt brute force attacks	
Use log monitoring software to detect brute force attacks	
Enforce the use of strong passwords and two-factor authentication, when provided, for third party applications linked to the website (for example, social media platform, content and streaming providers, etc.)	
<b>Implementing a Secure Network Infrastructure</b>	
<b>Assess firewall configuration</b>	
Web server is protected by a firewall; if it faces a higher threat or is more vulnerable, it is protected by an application layer firewall	
Firewall controls all traffic between the Internet and the Web server	
Firewall blocks all inbound traffic to the Web server except TCP ports 80 (HTTP) and/or 443 (HTTPS), if required	
Firewall blocks (in conjunction with the IDPS) IP addresses	

or subnets that the IDPS reports are attacking the organizational network	
Firewall notifies the network or Web server administrator of suspicious activity through an appropriate means	
Firewall provides content filtering (application layer firewall)	
Firewall is configured to protect against DoS attacks	
Firewall detects malformed or known attack URL requests	
Firewall logs critical events	
Firewall and firewall OS are patched to latest or most secure level	
<b>Evaluate intrusion detection and prevention systems</b>	
Host-based IDPS is used for Web servers that operate primarily using SSL/TLS	
IDPS is configured to monitor network traffic to and from the Web server after firewall	
IDPS is configured to monitor changes to critical files on Web server (host-based IDPS or file integrity checker)	
IDPS blocks (in conjunction with the firewall) IP addresses or subnets that are attacking the organizational network	
IDPS notifies the IDPS administrators or Web server administrator of attacks through appropriate means	
IDPS is configured to maximize detection with an acceptable level of false positives	
IDPS is configured to log events	
IDPS is updated with new attack signatures frequently (e.g., on a daily basis)	
Host-based IDPS is configured to monitor the system resources available in the Web server host	
<b>Assess network switches</b>	
Switches are used to protect against network eavesdropping	
Switches are configured in high-security mode to defeat ARP spoofing and ARP poisoning attacks	
Switches are configured to send all traffic on network segment to network-based IDPS	
<b>Evaluate load balancers</b>	
Load balancers are used to increase Web server availability	
<b>Evaluate reverse proxies</b>	
Reverse proxies are used as a security gateway to increase Web server availability	
Reverse proxies are augmented with encryption acceleration, user authentication, and content filtering capabilities, if applicable	
<b>Administering the Web Server</b>	
<b>Perform logging</b>	
Establish different log file names for different virtual Web sites that may be implemented as part of a single physical Web server	
Store logs on a separate (syslog) host	
Ensure there is sufficient capacity for the logs	
Archive logs according to organizational requirements	
Review logs weekly	
Use automated log file analysis tool(s)	
<b>Perform Web server backups</b>	
Back up Web server differentially or incrementally on a daily to weekly basis	

Back up Web server fully on a weekly to monthly basis	
Maintain an authoritative copy of Web site(s)	
<b>Test security</b>	
Periodically conduct vulnerability scans on Web server, dynamically generated content, and supporting network	
Update vulnerability scanner prior to testing	
Correct any deficiencies identified by the vulnerability scanner	
Conduct penetration testing on the Web server and the supporting network infrastructure	
Correct deficiencies identified by penetration testing	

## **9.3C IT Security and Third Parties**

This Item is under revision

## 9.4 Mail and Dispatch

### Primary Author

For any information or suggestions, please contact the Management of Support Services, Division of Common Services, Mail Unit (MSS/DCS/COU), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 This Item sets forth the rules applicable to the internal and external correspondence of UNESCO. Sectors/Bureaux away from Headquarters are bound by the procedures described, and also by any rules and instructions subsequently issued by the service responsible.
- 1.2 Units and Sectors have a variety of means of correspondence and transmission available to them in order to optimize their internal and external communications. The choice of mode of correspondence is determined by its content. UNESCO's external correspondence, most of which is official or contractual in nature, and certain categories of internal mail are required to be in paper form. For internal operational correspondence, at Headquarters and between Headquarters and Field Offices, email is the fastest and most economical method.
- 1.3 This Item also concerns the dispatch of consumables and non-consumables, and the dispatch of material and equipment for the implementation of the Organization's activities.

### 2. Definitions

#### 2.1 Categories of mail

##### (a) Incoming mail

Mail received by MSS/DCS/COU (letters, notes from staff in the field, printed matter and parcels) is divided into the following categories:

- (i) Mail from official sources, by which is meant governments, National Commissions, the United Nations, specialized agencies and international intergovernmental and non-governmental organizations with which UNESCO maintains official relations;
- (ii) Mail from non-official sources, by which is meant private individuals or organizations other than those mentioned above;
- (iii) Mail originating from UNESCO's permanent units or staff in the field;
- (iv) Mail not intended for UNESCO: this consists of private correspondence addressed to staff members, mail addressed to Permanent Delegations and non-governmental organizations occupying premises at UNESCO, etc.

##### (b) Outgoing mail

Mail sent out by MSS/DCS/COU is divided into the following categories:

- (i) Internal mail, notes and memoranda;
- (ii) Covering notes and forwarding slips;
- (iii) Letters;
- (iv) Circular letters;
- (v) Standard letters;
- (vi) *Notes verbales*;
- (vii) Parcels (without a weight limit) in particular consumables and non-consumables, as well as the dispatch of material and equipment for the

implementation of the Organization's activities.

- (c) A diplomatic pouch is a special sealed bag, generally sent by air freight and exempt from inspection by customs authorities in accordance with the privilege granted by certain states to embassies and diplomatic missions established on their territories.
- 2.2 Under the [Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations](#), these agencies have the right to dispatch and receive correspondence by courier or in sealed bags, which have the same immunities and privileges as diplomatic couriers and bags. As far as France is concerned, these provisions are made in [Article 11 of the Headquarters Agreement](#).
- 2.3 This privilege is a “**courtesy of trust**” that may be withdrawn at any time if abused. The specific instructions on the diplomatic pouch given below, which are based on the provisions in force at the United Nations, must therefore be carefully observed.

### 3. Policies

Not Applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 **MSS/DCS/COU** is responsible for receiving and sending internal correspondence and communications, dispatching outgoing mail, and dispatching and receiving diplomatic pouches. It manages the costs of sending out mail.
- 4.2 **Recording, sorting and distribution of incoming mail**
- (a) Letters addressed to the Director-General and the Deputy Director-General are forwarded by MSS/DCS/COU unopened to the Correspondence Section (ODG/UC), where they are opened, scanned, registered and sorted using the [Correspondence Management System \(CMS\)](#). The original is distributed in paper form while the copies are distributed electronically in this system.
  - (b) Letters addressed to the ADG of a Sector are forwarded by MSS/DCS/COU unopened to the Executive Office of the Sector, where they are opened, scanned, registered, sorted and then distributed using [CMS](#). **The sorting of mail consists of indicating the staff member handling it, the addressees of copies, the time limit for a draft reply depending on its importance and, in some cases, the signatory.**
  - (c) Mail addressed to divisions, sections or programme specialists is forwarded by MSS/DCS/COU unopened to the Sectors or Units concerned. The division secretaries are responsible for opening the mail, scanning it, registering any mail where necessary, sorting and then distributing it using [CMS](#).
  - (d) If it is not possible to identify the relevant Unit from the information on the envelope, MSS/DCS/COU opens the letter to identify the addressee, reseals it with a label stating “opened by the Mail Unit” and forwards it to the addressee. Mail marked “confidential” or “personal” may be opened only by the addressee.
  - (e) Mail not intended for UNESCO (mail intended for Permanent Delegations and NGOs occupying premises at UNESCO, etc.) is opened by MSS/DCS/COU only if the information on the envelope is not sufficient to identify its exact nature or addressee. Where a letter of this kind is opened, it is resealed and marked “opened by the Mail Unit”, and passed directly to the Unit to which the addressee belongs.
  - (f) Printed matter and parcels, from whatever source, are registered by MSS/DCS/COU and passed, unopened, directly to their addressees.
  - (g) Personal printed matter and parcels may on an exceptional basis be passed to their addressees. Staff members expecting the delivery of a personal item are

- invited to collect it from the Mail Unit and to keep the sending of such items to a strict minimum. In no event can the staff of the Mail Unit be held responsible for any loss or damage or for accepting an item not in conformity with an order.
- (h) All items sent by recorded delivery or express mail are registered by MSS/DCS/COU and delivered against a signed receipt.
  - (i) Distribution of mail within Headquarters:
    - (i) The full cycle of handling mail addressed to the Director-General or Deputy Director-General and mail for signature by the Director-General or Deputy Director-General is carried out using [CMS](#).
    - (ii) The remaining mail is forwarded from one Sector to another by using forwarding slips and covering notes.
  - (j) If the opened letter contains a form of payment (a cheque, voucher etc.), the Unit or Sector concerned must immediately notify BFM by letter, to be confirmed by an internal memo that will be authoritative, stating the number of the account into which the money is to be paid, and then immediately pass the payment to BFM.
  - (k) If the letter is opened by MSS/DCS/COU or another Unit, the section must register the mail, notify BFM that a payment has been received, and follow the instructions of BFM.
  - (l) Any item of correspondence of an **official** nature in Arabic, Chinese or Russian is forwarded to ODG, if it is addressed to the Director-General or Deputy Director-General, or, in other cases, to ERI. ODG or ERI sends to MSS/CLD letters of which it considers an official translation necessary. MSS/CLD normally provides that translation within seven days following receipt of the request (see [AM Item 8.9](#)), and returns the correspondence to ODG or ERI as relevant, which forwards it to the competent Unit.
  - (m) If the content of a **non-official** letter in Arabic, Chinese or Russian cannot be understood by one of the members of the Unit concerned, the letter is sent to MSS/CLD for translation. MSS/CLD normally provides that translation within seven days following receipt of the request.
  - (n) Correspondence received in a language other than an official language of UNESCO: If the content of a letter in a language other than an official language of UNESCO cannot be understood by one of the members of the Unit or Sector concerned, the letter is sent to MSS/CLD for translation. MSS/CLD keeps a list of UNESCO officials who speak rare languages, whom MSS/CLD may call upon in case of need. On receiving the translation of the letter, the Unit or Sector concerned drafts a reply in English or French using the standard forms of reply, asking in all cases for further correspondence to be written in one of the working languages of the Organization.

### 4.3 Dispatch and delivery of correspondence

UNESCO's correspondence is dispatched by MSS/DCS/COU. Correspondence is brought to MSS/DCS/COU in an envelope bearing the exact address of the addressee (name and/or title of Sector) accompanied by [Form AM 9-9](#) "Request for Shipment", signed by the Administrative Officer (AO). The costs of sending mail by post, diplomatic pouch or air mail must be the subject of a specific obligation per Sector/Division/Bureau per year, and the obligation number must be shown in Part 5 of [Form AM 9-9](#) "Request for Shipment". (As to mail sent by diplomatic pouch, see also below.)

- (a) Letters signed by the Director-General or Deputy Director-General:
  - (i) The Sectors/Bureaux/Offices/Units located in the Fontenoy Building are responsible for sending out letters and their attachments, as well as copies, the same day the signed letters are delivered to them, without changing the date marked by ODG.
  - (ii) Where the originating Sectors/Bureaux/Offices/Units are located in the Bonvin Building, the Correspondence Section (ODG/UC) sends out the signed letters (with the exception of standard letters or those with several attachments) if envelopes bearing the name and address of the addressee



- have been enclosed. ODG/UC returns the file to the Sector/Bureau/Office/Unit of origin with a photocopy of the signed and dated letter. All copies are distributed by the originating Sector/Bureau/Office/Unit.
- (iii) Each letter from the Director-General to a chief of an originating Sector/Bureau/Office/Unit for a State or government must be delivered via the Permanent Delegation of the country concerned with a covering letter to be signed by ADG/ERI (standard forms in English and Spanish are available in [Appendix 1](#) and [Appendix 2](#) to the UNESCO Correspondence Manual).
- (b) The dispatch of circular and administrative letters (LA) is handled by MSS/DCS/COU.
- (c) Confidential correspondence is dispatched in the same manner, but the letters must be placed in an envelope marked "Confidential – for dispatch".
- (d) MSS/DCS/COU does not send out private correspondence; staff members are requested to use the mail boxes.
- (e) Methods of dispatch: The Sector or Bureau concerned decides on the method of dispatch to be used for its mail, bearing in mind the cost and degree of urgency of each communication. MSS/DCS/COU can provide any information about the approximate date of arrival at the destination and the approximate cost of the various methods of dispatch.
- (f) Urgent mailings. UNESCO uses the services of international courier companies for sending urgent documents (delivery time of one to three days). This type of mailing is **particularly costly** and must be used only in exceptional cases. Companies that offer express delivery of documents grant UNESCO preferential rates depending on the volume of mailings. In order to ensure that these preferential rates are correctly applied, **it is essential that mailings be centralized through MSS/DCS/COU**.
- (g) Standard mailings. Mailings that do not need to be dealt with urgently are handled through a framework agreement with a transport services provider (see [AM Item 10.4](#)).
- (h) Printed matter (documents, publications, periodicals, etc., other than circular letters and their attachments) which are not addressed to UNESCO offices away from Headquarters for which there is a diplomatic pouch service, are dispatched in the same way as letters.

#### 4.4 Diplomatic Pouch

- (a) Articles which are authorized to be sent by diplomatic pouch:
- (i) Official mail, memoranda, publications, documents and printed matter, films and magnetic media concerning UNESCO's programme;
  - (ii) Supplies and materials required for the carrying out of UNESCO's programme, office work and the performance of official duties;
  - (iii) **Private letters** and technical publications sent **personally** to staff members in the field or dispatched by them in exceptional cases where normal mail services are unavailable or inadequate. Such letters from staff in established offices away from Headquarters must bear the proper forwarding postage in uncanceled French stamps if MSS/DCS/COU is to forward them from Headquarters. Similarly, letters from staff at Headquarters must bear the proper forwarding postage in uncanceled stamps of the country of destination if they are to be forwarded by the mail sections of Field Offices. Permission to include such personal mail must be obtained by the Field Office concerned from the Chief of the Mail Unit at Headquarters.
- (b) Articles the sending of which is forbidden:
- (i) Personal property with the exception of medical supplies prescribed by a physician;
  - (ii) Dangerous or inflammable articles, aerosol products, foodstuffs or beverages;

- (iii) Currency, securities or valuable objects.
- (c) No mail or package shall be dispatched by diplomatic pouch if it bears no **indication of the sender** or a **reference number**.
- (d) Mail or packages to be included in the pouch, other than confidential communications and private correspondence, must be delivered **open** to the official responsible for checking the contents of pouches and dispatching them.
- (e) Officials authorized to send confidential correspondence in **sealed envelopes** are those of Director level and above at Headquarters and in the field, members of HRM duly authorized by the Director of that Bureau, UNESCO representatives and any other official expressly designated by the Director-General, Deputy Director-General, ODG or an ADG. The signature of the authorized official on the sealed envelope certifies the official nature of the contents. Such envelopes must be marked "confidential"; they may also be marked "personal attention", but should never be marked "personal" or "private".
- (f) The officials responsible for checking the contents of pouches and dispatching them are:
  - (i) At Headquarters: Chief MSS/DCS/COU and officials of the Unit designated by the Chief;
  - (ii) At offices away from Headquarters: the Director and officials designated by the Director.
- (g) **Two officials** must be present when the diplomatic pouch is prepared and closed. One of them is responsible for preparing a **detailed inventory** of the contents of the pouch, listing each envelope and package; the other is responsible for checking that the contents match the inventory before closing and sealing the pouch. Both officials must sign the inventory, thereby certifying that the statutory checks have been made and that the pouch contains no unauthorized document or object.
- (h) **Dispatches from Headquarters**: The days of dispatch and time limits for delivery to MSS/DCS/COU at Headquarters of mail and packages for inclusion in the pouch, together with any changes thereto, are notified to the Secretariat by MSS/DCS. **Mail and packages delivered beyond these time limits shall be sent by the following pouch.**

## 5. Procedures and Processes

### 5.1 Countries Served by Diplomatic Pouch

The diplomatic pouch service is available between Headquarters and cities where established offices that exchange a sufficiently large volume of mail with Headquarters are located. The list of these cities is shown below. Other diplomatic pouch services may be established as necessary.

### 5.2 Time limits for delivery to MSS/DCS/COU:

#### **MONDAY 11 a.m.**

Accra	GHANA
Almaty	KAZAKHSTAN
Apia	SAMOA
Bangkok	THAILAND
Dakar	SENEGAL
Guatemala	GUATEMALA
Kabul	AFGHANISTAN
Moscow	RUSSIAN FEDERATION

New York	UNITED STATES OF AMERICA
Santiago	CHILE
Venice	ITALY

**TUESDAY 11 a.m.**

Bamako	MALI
Bujumbura	BURUNDI
Kingston	JAMAICA
Kinshasa	DEM.REP. OF CONGO
Libreville	GABON
Maputo	MOZAMBIQUE
Montevideo	URUGUAY
Port au Prince	HAITI
San José	COSTA RICA
Tashkent	UZBEKISTAN
Tehran	ISLAMIC REPUBLIC OF IRAN

**WEDNESDAY 11 a.m.**

Addis Ababa	ETHIOPIA
Beirut	LEBANON
Brasilia	BRAZIL
Hanoi	VIET NAM
Harare	ZIMBABWE
Islamabad	PAKISTAN
Jakarta	INDONESIA
Kathmandu	NEPAL
Mexico	MEXICO
Rabat	MOROCCO
Yaoundé	CAMEROON

**THURSDAY 11 a.m.**

Bangkok	THAILAND
Dakar	SENEGAL
Dar es Salaam	UNITED REPUBLIC OF TANZANIA
Doha	QATAR
Havana	CUBA
Cairo	EGYPT

Lima	PERU
New Delhi	INDIA
New York	UNITED STATES OF AMERICA
Phnom Penh	CAMBODIA
Rome	ITALY (FAO)
Windhoek	NAMIBIA

**FRIDAY 11 a.m.**

Abidjan	COTE D'IVOIRE
Abuja	NIGERIA
Amman	JORDAN
Baghdad	IRAQ based in JORDAN
Beijing	CHINA
Brazzaville	CONGO
Caracas	VENEZUELA
Dhaka	BANGLADESH
Montreal	CANADA (UIS)
Nairobi	KENYA
Quito	ECUADOR

5.3 Where one of these days falls on a public holiday, please contact the Mail Dispatch and Diplomatic Pouch Unit (tel. 80480) to find out the date on which it is planned to send the pouch.

5.4 **Dispatch of material and equipment for the implementation of the Organization's activities**

- (a) At the request of the applicant, MSS/DCS/COU obtains an estimate for the dispatch of UNESCO documents and publications as well as for educational, scientific or cultural material. The estimate contains the following information:
- (i) place of pick-up;
  - (ii) place of delivery;
  - (iii) Incoterm followed by the place of delivery (port, airport, city);
  - (iv) packing list (number of parcels, pallets or other), their individual weight and size, as well as total weight and size;
  - (v) type of goods;
  - (vi) specific handling instructions, for example: non-stackable freight;
  - (vii) delivery constraints: deadline to be met, person to be contacted prior to delivery, tail-lift vehicle, etc.;
  - (viii) delivery deadline
  - (ix) value of the delivery.
- (b) All dispatches must be accompanied by an invoice stating the value for the purposes of customs procedures.

**6. Guidelines**

Not Applicable

## **7. Forms**

7.1 [Form AM 9-9](#): Request for Shipment

## **8. Additional Help**

8.1 MSS/DCS/COU Telephone: 80480

## 9.5 Management of Records and Institutional Memory

### Primary Author

*This Policy item and its appendices supersede the previous AM items: 9.5, 9.5A, 9.6, 9.7, 9.8, 9.8A, 9.12, 9.16 and 9.16A.*

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems' Archives, Library and Records Management unit (KMI/ALR), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this Policy is to provide guidance and direction on the creation and management of records and information resources with a view to meet business needs and accountability requirements, while ensuring the preservation of and access to the Organization's institutional memory. UNESCO's records and archives are a corporate asset, vital both for ongoing programmes and also in providing evidence of administrative decisions, activities and transactions.
- 1.2 This Policy applies to all aspects of UNESCO's work and all information created or received and retained in pursuance of programme activities, legal obligations or in the transaction of its business. It covers the totality of UNESCO's information assets, regardless of format or media. The Policy covers all ICT resources used to create, manage and store records and data, including endorsed records systems, email, websites, social media applications, instant messaging, databases and corporate/business information systems. This Policy covers records created and managed in-house and off-site. UNESCO records and archives are the inalienable property of the Organization and shall be inviolable, wherever located.
- 1.3 The Policy also applies to the records, archives, and documents of other bodies and persons, which, with the agreement of the Chief Archivist, may be deposited with UNESCO, including records pre-dating UNESCO's existence but in relation to its establishment.
- 1.4 Records Management ensures in a systematic and efficient way the creation, management, retention and disposal of authentic, integral, reliable, and retrievable records of the Organization in all formats or media. Records management, jointly with archives management, secures accountability, transparency and efficiency in the execution and support of UNESCO's programme activities, protects the Organization's operational, legal and financial interests, and supports the management of its knowledge and memory.
- 1.5 The UNESCO archives are the institutional memory of the Organization. They are constituted of material created and received by the Organization in the exercise of its functions regardless of format or media, including, but not limited to, paper, digital, and audiovisual materials.
- 1.6 The UNESCO Library provides reference services and access to information resources required for the planning and implementation of the Organization's programmes.

### 2. Definitions

- 2.1 A comprehensive glossary of terminology is available on the [Records Management Portal](#). Only the most essential terms are provided below:
- 2.2 **Archives:** is a term with two complementary definitions:
- Non-current records preserved because of the enduring value of the information they contain or as evidence of the functions, responsibilities and activities of their creator.
  - The place in which records selected for permanent preservation (*archives* in the first sense) are kept.
- 2.3 **Records:** Any information or data, regardless of format or media, created or received by UNESCO employees or a UNESCO ICT resource in the course of a practical activity, and maintained as evidence. Records provide evidence of and information about the decisions and actions taken in the execution or support of UNESCO's programme activities.
- Vital records:** contain information or data essential to re-establish or continue the Organization in the event of an emergency or disaster; vital records provide information necessary to protect the rights and interests of the Organization, its employees and those who interact with it.
- Current records:** are records that continue to be used with sufficient frequency to justify keeping them in the record creating unit.
- 2.4 **Record-keeping:** Creating, maintaining and disposition of complete, accurate and reliable evidence of activities and transactions in the form of records.
- 2.5 **Records retention schedule:** A comprehensive instruction that identifies and describes the Organization's records and specifies, and provides instructions for, their authorized destruction or permanent preservation as archives.
- 2.6 **ICT resource:** Any tangible or intangible asset capable of generating, transmitting, receiving, processing or representing data in electronic form, where the asset is owned, licensed operated, managed or made available by, or otherwise used by, UNESCO (e.g., an electronic information system or application).
- 2.7 **ICT data:** Any data or information, regardless of format or media (both structured and unstructured), which are or have been electronically generated by, transmitted via, received by, processed by or represented in an ICT resource. All UNESCO data sets and data elements – both content and metadata – are assigned a *data steward* in accordance with AM Item 9.6 Data Governance.

### 3. Policies

#### 3.1 CREATION AND MAINTENANCE OF RECORDS

- 3.1.1 Records must be created and captured subject to this Policy. Records created should provide a reliable and accurate account of decisions and actions and, regardless of format or media, be filed in accordance with the *Model Filing Plan*. Naming and labelling practices must include all necessary information to support business needs including names, dates and time, and other key information needed to capture the context.
- 3.1.2 All electronic records created and received must be captured into endorsed ICT resources.



- 3.1.3 Training is offered on filing and naming records and when and where to capture records, with guidelines available via the [Records Management Portal](#).

## 3.2 RECORD-KEEPING-BY-DESIGN : SYSTEMS USED TO MAINTAIN RECORDS

- 3.2.1 Electronic records created and received by UNESCO employees at Headquarters, Field Offices and Category I entities pertain to ongoing programme activities or administrative functions and are maintained in centrally managed ICT resources.
- 3.2.2 ICT resources must be endorsed by KMI for the capture and storage of specific information and records in accordance with the general guidelines for procurement and development of application software ([AM Item 9.20](#)). Endorsed ICT resources shall appropriately support information and records management processes such as creation and capture, storage, protection of integrity and authenticity, security, access and retention, destruction and transfer (ICA-Req / ISO 16175).
- 3.2.3 KMI shall establish procedures to ensure that ICT resources, including networks and telecommunications systems, that collect, create, communicate, compute, disseminate, process or store security classified information, have controls that both prevent access by unauthorized persons, and ensure the integrity of the information.
- 3.2.4 Electronic records must not be stored on hard drives, personal drives, removable electronic media (e.g. thumb drives, CDs, DVDs, external hard drives) or third party applications as these lack the necessary functionality to protect business information and records over time. For the same reason, the use of email personal folders and .pst format files for email records should be avoided, and the use of third party email providers and file sharing services to send and receive email records and files is prohibited ([AM Item 9.14](#)).
- 3.2.5 Records created when using social media applications or mobile devices may need to be captured into an endorsed ICT resource.
- 3.2.6 Requirements for the use of electronic records and electronic signatures in electronic based procedures are set out in [AM Item 9.21](#).

## 3.3 ACCESS TO INFORMATION

- 3.3.1 UNESCO is committed to making information about its policies, strategies, programmes and operations available to the public through the [UNESCO Access to Information Policy](#) which is consistent with the provisions of this Policy.
- 3.3.2 UNESCO is committed to freedom of information and considers public access to information a key component of the Organization's commitment to openness and transparency and its accountability vis-à-vis stakeholders. UNESCO recognizes that there is a positive correlation between a high level of transparency through information-sharing and public participation in UNESCO-supported activities.
- 3.3.3 Disclosure principles
- a) Maximizing access to information in a spirit of openness and transparency implementing a presumption in favor of disclosure
  - b) Setting out a clear list of exceptions to public disclosure
  - c) Providing clear procedures for making information available

- 3.3.4 Presumption of disclosure

- a) The underlying presumption is that any information concerning UNESCO's policies, strategies, programmes and operations as described in paragraph 3.3.5 is in principle to be disclosed to the public. Non-disclosure occurs in line with [AM Item 9.2 Information Sensitivity Classification Standard](#).

### 3.3.5 Public Access

- a) The public may consult UNESCO information that is normally made available through various means, inter alia through the UNESCO websites ([www.unesco.org](http://www.unesco.org) and [www.unesco.int](http://www.unesco.int)), the UNESCO transparency portal ([opendata.unesco.org](http://opendata.unesco.org)), and the UNESCO information services.
- b) The following categories of UNESCO information are available for public access:
- i. General information about the role and functions of the Organization
  - ii. The Organization's main strategy and programme/budget documents
  - iii. Documents of public sessions, including decisions taken and summary records, of the Governing Bodies (Executive Board and General Conference)
  - iv. Information on UNESCO's Regular Programme and extrabudgetary activities
  - v. UNESCO Country Programming Documents (UCPDs)
  - vi. General information about UNESCO extrabudgetary projects
  - vii. Audited financial statements of the Organization
  - viii. Other types of financial information:
    - Financial information on programme budget execution as published and reported to the UNESCO Executive Board every six months.
    - Financial Information on individual projects (available on the UNESCO transparency portal: [opendata.unesco.org](http://opendata.unesco.org)).
    - Status of Member States' payment of assessed contributions as published monthly on the UNESCO website.
    - Annual financial information on nature of funding, donors, expenditures as available on the UN CEB website.
  - ix. Procurement information:
    - Recipient and value contracts awarded over USD 150,000 as published on the UNESCO [Procurement Portal: www.unesco.org/new/en/unesco/procurement/](http://www.unesco.org/new/en/unesco/procurement/).
    - Grants and procurement awards under EU-funded operations exceeding EUR 15,000.
  - x. Evaluation reports on programmes and projects
  - xi. Final reports of the External Auditor
  - xii. Summaries of internal audit reports:
    - Summaries of internal audit reports as of 2008, with exception of those containing proprietary information. In instances where report summaries are not publically available via the UNESCO website, requests for access can be made to the Access to Information Desk (ERI/DPI).
  - xiii. Technical publications and papers, such as studies, reports and working documents of the Secretariat
  - xiv. Archives

### 3.3.6 The UNESCO Archives

- a) The UNESCO archives are the institutional memory of the Organization. Access to the UNESCO archives by persons, other than members of the Secretariat, is provided in accordance with this Policy and in keeping with UNESCO policies and procedures as necessary. Archives are accessible either on-site in the Archives Reading Room during official working hours ([archives@unesco.org](mailto:archives@unesco.org)) or remotely via the Archives' website. Requests for access to the archives are the responsibility of the Archives, Library and Records Management unit (KMI/ALR).
- b) Secretariat records such as correspondence and administrative files identified as having

enduring cultural and/or historical value are preserved permanently, and if not already publicly disclosed in accordance with paragraph 3.3.5 are, as a general rule, made available for consultation after 20 years. A limited number of specific Secretariat records, classified in accordance with AM Item 9.2, are declassified and available for consultation upon expiration of the classification period.

- c) Conditions for use of UNESCO public information materials and archives are made available on the UNESCO website. The Organization cannot exempt UNESCO employees or researchers from any copyright liabilities of material in the UNESCO Archives.
- d) The policy governing the Archives and Library acquisition of publications is established in AM Appendix 9.5B.

### 3.3.7 The UNESCO Library

- a) The Library's collection comprises a multilingual loan and reference collection of UNESCO and non-UNESCO published books, periodicals and online resources related to UNESCO's fields of activities and programmes. Through UNESCO Library subscriptions, staff members have access to the [e-resources](#) of the United Nations Consortium. Collections are retrievable via the [web accessible catalogue](#) and e-resources are available to UNESCO employees via the intranet. Restricted online UNESCO materials are accessible upon request ([library@unesco.org](mailto:library@unesco.org)) and subject to copyright regulations in [AM Item 8.12](#), [AM Item 13.4](#) and [AM Item 13.5](#). A selection of free distribution materials is made available in the Library Reading Room.
- b) Serving as a widely accessible reference resource for information about UNESCO and its activities, the Library's Reading Room and Reference and Information Service are open during official working hours to anyone with a valid UNESCO badge ([AM Item 12.3](#)) including UNESCO employees members of Permanent Delegations, members of the Executive Board, members of the delegations to the General Conference, accredited NGOs with offices on UNESCO premises in Paris, and outside visitors, in particular researchers and students with an interest in the Organization and its fields of competence.
- c) The policy on the loan of Library materials is established in AM Appendix 9.5C. The policy governing the Archives and Library acquisition of publications is established in AM Appendix 9.5B.

### 3.3.8 The UNESCO Sound Recordings Collection

- a) The UNESCO Archives has a responsibility to preserve the Organization's sound recordings. The Sound Recordings Collection includes, but is not limited to, sound recordings of General Conference and Executive Board sessions, DG speeches, and programme meetings convened by UNESCO, and constitutes an important component of the Organization's institutional memory. Provisions for creation, access, retention and deletion of the Organization's sound recordings are outlined in AM Appendix 9.5D.

### 3.3.9 The UNESCO Multimedia Collection

- a) The UNESCO Archives has a responsibility to preserve the Organization's multimedia assets. The Multimedia Collection constitutes an important component of the Organization's institutional memory as it reflects UNESCO's activities and the way in which these have been presented to the Member States and the public since the creation of the Organization. The Collection includes analog and born-digital multimedia and audiovisual materials produced by or with the support of the Organization.
- b) New multimedia materials are systematically indexed and included in a [web accessible multimedia platform](#). Historical collections are retroactively migrated/normalized, digitized, indexed and included in the multimedia platform within the confines of resources and technology.

- c) As a general rule, and unless otherwise indicated, the Multimedia Collection is accessible for consultation without restrictions. Information on the conditions for use of this material for different purposes is made available on the multimedia platform. Downloading and use of multimedia material for which UNESCO holds the copyright are subject to the copyright regulations in [AM Item 13.4](#) and [AM Item 13.5](#) or as stated with the material.
- d) Guidelines on the transfer of multimedia material to the UNESCO Archives are available on the multimedia platform. Guidelines on the *production* of multimedia material is available from the Division of Public Information (ERI/DPI).

### 3.3.10 The UNESCO Web Archive Collection

- a) The UNESCO Archives has a responsibility to preserve UNESCO owned web content in all its forms (including web pages, official publications, datasets, tweets and multimedia) and seeks to preserve this part of the record in its original context wherever possible through this archival resource. The Web Archive is free to use and fully accessible via the web ([webarchive.unesco.org](http://webarchive.unesco.org)).
- b) In cooperation with the Division of Public Information (ERI/DPI), the UNESCO Archives' approach to web archiving involves harvesting websites remotely and automatically according to a schedule by using a crawler, as this is the most appropriate method for archiving at scale. The UNESCO Web Archiving Strategy is outlined in AM Appendix 9.5E.

## 3.4 RETENTION AND DESTRUCTION

- 3.4.1 UNESCO records not having permanent cultural or historical retention value are destroyed when they reach the end of their required retention period. Retention periods are set out in records retention schedules developed and issued by the Archives, Library and Records Management unit (KMI/ALR) in consultation with relevant units of the Secretariat. Retention periods take into account all administrative, financial, legal and historical requirements for the records. UNESCO uses a number of general and sector/office-specific authorities to determine actions on retention, destruction and transfer for its records.
- 3.4.2 Field Offices and Category I entities are responsible for establishing suitable conditions for the maintenance and preservation of records and archives in accordance with this Policy and, if requested, for providing the Archives, Library and Records Management unit (KMI/ALR) with an inventory of records and archives in their custody for registration.
- 3.4.3 Some records can be destroyed in the normal course of business. These are records of a short-term, facilitative or transitory value that are destroyed as a normal administrative practice. Examples of such records include rough working notes, drafts not needed for future use or copies of records held for reference.
- 3.4.4 All UNESCO employees should be familiar with records management policies, guidelines and good practices as presented in this Policy and on the [Records Management Portal](#) and be aware that unauthorized destruction not only puts the person (s) involved at risk of disciplinary action, but may expose UNESCO to a range of other risks including:
  - a) An inability to comply with the [UNESCO Access to Information Policy](#);
  - b) An inability to provide access to information requested for legal, investigation or disciplinary proceedings;
  - c) Damage to the policy dialogue with Member States or implementing partners; and,
  - d) Damage to Organizational reputation.

- 3.4.5 Employees must never destroy records, other than in accordance with records management guidelines, without the approval of the Archives, Library and Records Management unit (KMI/ALR).
- 3.4.6 Records not covered by a records retention schedule must be retained until disposal coverage for them is approved by the Archives, Library and Records Management unit (KMI/ALR).
- 3.4.7 Training is offered on records and destruction, including the application of records management policies, guidelines and good practices ([RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org)).

#### 3.4.8 Normal administrative practice

- a) Normal administrative practice, hereafter referred to as NAP, allows UNESCO Sectors/Offices to routinely destroy certain types of records in the normal course of business. Sectors/Offices do not need to contact Archives, Library and Records Management unit (KMI/ALR) for permission to dispose of records that fit within the scope of NAP.
- b) NAP allows Sectors/Offices to manage the volumes of records they create and use every day in an efficient and accountable way.
- c) Records that can be considered for destruction using NAP fall into five broad categories:
- i. facilitative, transitory or short-term items including appointment diaries, calendars, personal emails, listserv messages
  - ii. rough working papers and/or calculations
  - iii. drafts not intended for further use or reference – whether in paper or electronic form – including reports, correspondence, addresses, speeches and planning documents that have minor edits for grammar and spelling and do not contain significant or substantial changes or annotations
  - iv. copies of material retained for reference purposes only
  - v. published material not included as part of sector/office records
- d) More examples, applying to records in all formats or media, are available on the [Records Management Portal](#).
- e) A risk assessment should help Sectors/Offices identify records that can be destroyed using NAP. Sectors/Offices must distinguish between records covered by retention periods and those that fit within the scope of NAP. To make sure you are using NAP appropriately, you need to consider the business of your Sectors/Office and which records are necessary to support that business. You also need to consider the risk to your Sectors/Office if records are destroyed inappropriately. Normal administrative practice for one Sectors/Office may not be a normal practice for another. Responsibility for the decision to destroy a record using NAP is allocated to the individual acting in accordance with the policy and procedures.

### 3.5 TRANSFER

- 3.5.1 Records in paper format, when consultation needs are infrequent and when identified as having medium-term (i.e., 5-10 years) or permanent retention (i.e., archives), are transferred to more economical storage with Records Management ([RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org)) for continued management and accessibility in accordance with procedures established by the Archives, Library and Records

Management unit (KMI/ALR) for that purpose. Responses to requests for transfer and retrieval of records are the responsibility of KMI/ALR. Access to the records storage centre is restricted to authorized KMI/ALR employees.

- 3.5.2 In Field Offices and Category I entities, when consultation needs for paper records are infrequent and when identified as having medium-term (i.e., 5-10 years) or permanent retention (i.e., archives), may be stored in an *on-site* records storage room. A storage room should be dedicated to this purpose (avoid storing with IT equipment, furniture, etc.). Clear responsibility for access and management of a records storage room should be assigned by the Director/Head of Office. The records storage room, which should be as environmentally stable as possible, should be kept locked and access restricted to the individual(s) assigned by the Director/Head of Office. Sensitive records, in particular personnel files, should be classified and handled in accordance with AM Item 9.2.
- 3.5.3 Unless required in the day-to-day work of the inheriting entity, records (regardless of format or media) affected by administrative change are transferred in accordance with procedures established by KMI/ALR for that purpose. In the event of the cessation of a business unit at Headquarters, or the closure of a Field Office or Category I entity, records and archives (regardless of format or media) are likewise prepared and transferred.
- 3.5.4 Records and archives (regardless of format or media) of a Field Office or Category I entity, which are particularly vulnerable to damage, destruction or displacement, or archives of a particularly significant cultural and/or historical value are, whenever possible, transferred to Records Management in accordance with procedures established by KMI/ALR for that purpose.

#### 4. Roles, Authorities and Accountabilities

- 4.1 **All employees:** All persons employed by UNESCO are responsible for the creation and management of information and records as defined by this Policy. Employees must not alter, falsify, destroy, misplace or render useless any document, record or file that is intended to be kept as a record of the Organization.

Additional responsibilities are listed below:

- 4.2 **Senior management:** ADGs and Heads of Bureau are responsible for the visible support of, and adherence to, this Policy by promoting a culture of compliant information, records and archives management within the Organization.
- 4.3 **Archives, Library and Records Management unit (KMI/ALR):** Under the leadership of the Chief Archivist, KMI/ALR is responsible for overseeing the management of the records and institutional memory of the Organization consistent with the requirements described in the Policy. This includes:
- a) Ensuring the long-term preservation of UNESCO's institutional memory, regardless of format or media, in conformity with international standards and best practices;
  - b) Providing training, advice and general support to employees;
  - c) Creating, developing or acquiring and implementing archives and records management products and tools, including systems to assist in the creation and preservation of complete and accurate records;
  - d) Developing and implementing strategies to enable sound records management practices, including responsibility for formulating UNESCO's Digital Preservation strategy;



- e) Formulating the rules on access to the Organization's archives and library collections;
  - f) Serving as the legal deposit for the Organization's legal instruments, official documents and publications;
  - g) Formulating policy on information security classification in coordination with business process owners, including identifying vital (i.e., critical) records in order to protect legal and operational interests in the case of disaster;
  - h) Editing archival descriptions for online publishing;
  - i) Registering UNESCO official documents and publications collections;
  - j) Loaning information materials to and procuring information materials for UNESCO employees;
  - k) Liaising with communities of researchers with a view to facilitate access to UNESCO's archival holdings, promote their use and encourage historical research relating to the Organization's ideas, strategies, programmes and activities;
  - l) Advising the Secretariat, and in particular the Programme Sectors and units outside Headquarters, on how to use historical, archival information as an inspiration and added value for programme execution;
  - m) Monitoring compliance with archives and records management policies and directives;
  - n) Advising senior management on any risks associated with non-compliance.
- 4.4 **ICT employees:** ICT employees should ensure that any actions, such as removing data from ICT resources, are undertaken in accordance with this Policy. ICT and information and records management employees have an important joint role in ensuring that ICT resources support accountable and effective information and records management across the Organization.
- 4.5 **IT Security Officer:** The IT Security Officer provides advice on security policy and guidelines associated with the management of ICT resources.
- 4.6 **Managers and supervisors:**
- a) Managers and supervisors are responsible for ensuring employees under their responsibility are aware of and instructed to follow the practices defined in this Policy. They should advise KMI/ALR of any barriers to employees complying with this Policy. They should also advise KMI/ALR of any changes in the business environment which would impact on information and records management requirements, such as new areas of business that need to be covered by a records retention schedule, new ICT resource, and/or any significant effort to digitize/scan records.
  - b) Managers and supervisors are responsible for ensuring that each signed, original UNESCO legal instrument finalized by employees under their responsibility is transferred to KMI/ALR immediately after signature in accordance with the procedure established for that purpose, for registration and archival preservation.
  - c) Managers and supervisors are responsible for ensuring that each UNESCO publication ([AM Item 13.5](#)) and official document ([AM Item 8](#)) finalized by employees under their responsibility is transferred to KMI/ALR as soon as possible after the material has been finalized in accordance with the procedure established for that purpose.
  - d) Managers and supervisors are also responsible for ensuring that original multimedia content produced by employees under their responsibility is transferred to KMI/ALR as soon as possible after the material has been produced in accordance with the procedure established for that purpose.



- 4.7 **Administrative Officers:** All records created and/or received in undertaking administrative and financial activities (e.g., including, but not limited to, procurement/tendering, contracting, mission and non-mission travel administration records, etc.) must be centrally filed by the applicable Administrative Officer and retained for the totality of their UNESCO retention period. In Field Offices and Category I entities, this also includes all records created and/or received in undertaking human resource activities (e.g., including but not limited to local recruitment, non-staff (e.g., consultant) contracting and personnel administration) and in undertaking agreements establishing and maintaining Field Offices and Category I entities, lease agreements, insurance, etc.
- 4.8 **Contract employees:** Contract employees should create and manage records in accordance with this Policy to the extent specified in the contract.
- 4.9 **Researchers:** Researchers are required to deposit with the UNESCO Archives one copy of any text that, in whole or in part, is based on or relates to material made available from the Organization's archives. Researchers shall abide by all UNESCO Archives research and security procedures

## 5. Procedures and Processes

- 5.1 A complete set of information and records management guidelines, procedures, and forms are available on the intranet, including but not limited the following:
- 5.2 **Access:**
- a) Access to the UNESCO Archives holdings
  - b) Access to the UNESCO Library collections
  - c) Access to the Legal Instruments Registry
  - d) Records Retrieval Procedure
  - e) Request for Publications
- 5.3 **Retention or destruction:**
- a) Records Retention Schedules
  - b) Normal administrative practice (NAP) Guidelines
  - c) Destruction Authorization Procedure
- 5.4 **Transfer:**
- a) Records Transfer Procedure
  - b) Legal Instrument Deposit Procedure
  - c) Publication Deposit Procedure
  - d) Official Document Deposit Procedure
  - e) Sound Recordings Deposit Procedure
  - f) Multimedia Transfer Procedure
- 5.5 **Check-out**
- a) Information and records procedures for separating employees

- b) Guideline concerning the separation of private papers from UNESCO records

## 5.6 Communication and Training

This Policy will be communicated to UNESCO employees and guidelines and training made available via the [Records Management Portal](#) to ensure employees can integrate the Policy into their daily work. In conducting training, KMI/ALR staff will ensure it is up-to-date, scheduled regularly and tailored as necessary so that it is relevant to different communities of records creators within the Organization.

## 5.7 Monitoring and Update

- a) This Policy is scheduled for update when necessary. An update is initiated by the Chief Archivist and conducted by the Archives, Library and Records Management unit (KMI/ALR).
- b) Compliance with this Policy will be monitored by KMI/ALR through the Internal Control Self-Assessment Questionnaire and record-keeping reviews. To this end, the Chief Archivist is authorized to examine all records kept in business units at Headquarters, and in Field Offices and Category I entities. Levels of compliance will be reported every two years to senior management. Compliance with this Policy is also monitored during regular internal and external audits of sectors/offices.
- c) In the case of policy non-compliance (e.g., unauthorized destruction of records) this will be brought to the immediate attention of the sector/office concerned, and, if necessary, brought to the attention of the Internal Oversight Service (IOS) for appropriate action.

## 6. Guidelines

- 6.1 Records Management policies, guidelines and good practices are available on the [Records Management Portal](#).
- 6.2 Guidelines for transfers of multimedia material to the UNESCO Archives are available on the [Multimedia platform](#).
- 6.3 [UNESCO Library Cataloguing Manual](#)
- 6.4 [HERMES Guidelines](#) (indexation and validation of received electronic documents)

## 7. Forms

- 7.1 [Form AM 9-5](#): Request for Transfer of Inactive Files to UNESCO Archives (Headquarters)
- 7.2 [Form AM 9-6](#): Transfer of inactive files to Archives (Field)
- 7.3 [Form AM 9-7](#): Knowledge Transfer Form
- 7.4 [Form AM 9-8](#): Transfer of audio-visual records to the UNESCO Archives
- 7.5 [Form AM 9-3](#): Request for Publications for Headquarters
- 7.6 [Form AM 9-4](#): Request for Publications for a Field Project
- 7.7 [Form AM 9-1](#): Bibliographic Search Request
- 7.8 [Form AM 9-2](#): Loan of Books and Periodicals to Temporary Staff

## 8. Additional Help

- 8.1 [Records Management intranet website](#)
- 8.2 [UNESCO Archives website](#)
- 8.3 [Multimedia Archives website](#)

8.4 [Multimedia Library website](#)

8.5 [Multimedia Web Archives](#)

## 9.5A UNESCO Digital Preservation Strategy

### Primary Author

This Item is under revision

### 1. Overview

This Item is under revision

### 2. Definitions

### 3. Policies

### 4. Roles, Authorities and Accountabilities

### 5. Procedures and Processes

### 6. Guidelines

This Item is under revision

### 7. Forms

This Item is under revision

### 8. Additional Help

## 9.5B UNESCO Archives and Library Acquisitions Policy for Publications

### A. Mandate of UNESCO Archives, Library and Records Management Unit

*The mission of the Archives, Library and Records Management Unit (KMI/ALR) is to build and preserve the institutional memory of UNESCO, enable the Organization to be held accountable for its actions, and provide and facilitate structured access to information relating to UNESCO's activities, programmes and strategies, for user groups both internal and external.*

The UNESCO Archives is the legal deposit for all UNESCO records of institutional value, created or received by the Organization as part of its work. The acquisition priority for the UNESCO Library is to provide the most relevant knowledge resources, with special emphasis on digital publications, to the sectors and field units in support of their work on developing and implementing UNESCO programmes and activities.

### Scope

The Acquisition Policy offers an insight into the holdings of the Archives and Library publication collections. It serves for developing a comprehensive vision of the future of the Unit's collections in terms of management, preservation and access, as well as further development of the collections. It also serves as a tool for acquisition decision-making.

[AM Item 13.5](#) "*Publications*" defines UNESCO publications as 'substantive material published for external audiences. They concern a variety of media, including print, electronic and multimedia, and include both free and for-sale publications.'

### B. Overview

The UNESCO Archives and Library holdings are complex collections composed of multiple formats. As well as the physical, mostly print collections, access to digital collections, such as e-journals, has become more and more important for research on the Organization's current and past activities and programmes.

The UNESCO Archives was established in 1947. The archives are the institutional memory of the Organization. They constitute material received from or prepared by the Organization in the exercise of its functions regardless of the format and medium: agreements, contracts and other written instruments, correspondence, electronic documents, files, reports, manuscripts, documents, publications, photographs, films, microcopies, sound recordings and other documentary material. With this mandate, UNESCO Archives has maintained three principal publication collections, namely UNESCO Publications, Publications on UNESCO, and the Publications of the International Institute for Intellectual Cooperation.

The UNESCO Library was established in 1947. The collections comprise publications published throughout the world by UNESCO, whether produced by the Organization itself, or under its auspices, from its creation in 1946 until today. Other publications, some of which are of permanent value, relate to UNESCO and its activities, but are written independently of the Organization. As such, they form another part of the Library collections.

The following acquisition levels apply to Archives and Library publication collections:

**Exhaustive:** Acquisition with a view to ensuring a maximum degree of self-sufficiency in accessing information in terms of subject coverage. For both Archives and Library collections, this requires the proactive claiming of publications.

**Comprehensive:** Acquisition of standard works, periodicals and a supporting collection of standard reference material adequate for research or study in a particular area.

**Selective:** Acquisition of major works and basic reference tools in specific fields. For library collections, this applies to specialized publications in narrow fields acquired in response to sector requests. For Archives collections, this means selection based on

its appraised relevance to programme activities as documented in the C/5 Programme and Budget.

**Out-of-scope:** No acquisitions in this area.

### C. Archives Publication Collections

#### 1. Description

##### UNESCO Publications (Archival Group 7)

Legal deposit of UNESCO publications (i.e., those issued by UNESCO Publishing and those co-published by UNESCO), publications of Field Offices and Category I Institutes, and inter-agency joint publications. An exhaustive acquisition approach is applied in order to ensure a complete collection. This is an open collection and acquisitions are continuous.

Includes a sub-collection of historic publications sent by National Commissions and Non-governmental organizations maintaining official relations with UNESCO. This is a closed collection.

Publications subsidized by UNESCO, such as those issued by UNESCO Chairs, National Commissions, or international non-governmental organizations are out-of-scope for the Archives Publication Collection. Such publications are considered by ALR staff for inclusion in the Library Reference or Loan Collections.

##### Publications on UNESCO (Archival Group 14)

Includes theses and articles sent by researchers as products of their work in the Archives. Researchers are asked to send products of their work in the registration form they sign as part of the registration process. Different series are maintained according to the form (theses, articles, books). This is an open collection and acquisitions are selective and dependent on donations by researchers.

##### Publications of the International Institute for Intellectual Cooperation (Archival Group 1)

Publications of one of UNESCO's predecessor organizations. This is a closed collection.

#### 2. Languages/Linguistic Coverage

All languages published.

### D. Library Publication Collections

#### 1. Collections are divided into two categories: Loan and Reference

##### - Loan

Externally and internally published materials in all subject areas of interest to the organization, including publications of research value about UNESCO. Materials in this collection can be borrowed by UNESCO staff members working at Headquarters.

##### - Reference

Reference materials such as dictionaries, encyclopaedias, directories, guides, yearbooks, atlases, gazetteers and statistics. Reference materials are available for consultation only in the Library Reading Room.

#### 2. Description

##### UNESCO Publishing Collection

Includes two loan copies of each monograph or journal issue published by UNESCO Publishing, two loan copies of all publications produced by UNESCO field offices and institutes. Titles are kept in the 6 official languages of the Organization where available. Acquisitions to this collection are exhaustive.

### Periodicals and Newspaper Collection

Includes titles on all areas of UNESCO specialization. Preference is given to titles in English and French. Acquisitions to this collection are exhaustive for UNESCO-published titles, and selective for non-UNESCO titles.

### Digital Resources Collection

A collection of subscriptions purchased or renewed on an annual basis according to requests for information received by the Library. The collection comprises e-book packages, online journals, dictionaries and encyclopaedias accessible to HQ and Field staff via the UNESCO Library website. Certain resources can be consulted via password access to facilitate work-from-home staff. Acquisitions to this collection are selective.

## **3. Selection Criteria**

Materials are selected on the basis of:

- § Relevance to the UNESCO programme (C/5),
- § Subject matter
- § Research value
- § Reputation of author, editor or publisher
- § Existing Library holdings
- § Long-term interest
- § Price
- § Language of materials
- § Supplier and availability elsewhere in Paris.

Acquisitions, paper or digital, may be funded or partly-funded by programme units.

## **4. Subject Coverage**

Subjects focus on UNESCO as an Organization and on UNESCO's programme areas: Education, Culture, Natural Sciences, Social and Human Sciences, Communication and Information. Selective subject coverage includes international law, the United Nations and its Specialized Agencies, and other international organizations.

## **5. Language/Linguistic Coverage**

UNESCO Publications are selected first in English and French (UNESCO's working language), and then selected in Arabic, Chinese, Russian and Spanish (UNESCO's official languages). Non-UNESCO publications are first selected in English and French. Materials in the official languages are covered where available and when resources make this possible.

## **E. Donations and Gifts**

The Archives does not accept donations of publications unless they fill identified gaps in existing holdings. The Library frequently receives donations of publications and related gifts, whether from the Office of the Director-General, other United Nations organizations, or private individuals. The Library is responsible for decisions on retention of donations. Unsolicited donations are subject to the same criteria governing other acquisitions and will be processed as resources allow.

The Archives and Library reserves the right to refuse or dispose of, as appropriate, any



donation or gift which does not fall within the collections scope as defined in this policy.

#### **F. Retention and weeding**

The Archives publication collections have permanent retention value due to their historical value. Only duplicate copies may be discarded.

The Library establishes retention schedules for serial publications (newspapers, journals and yearbooks). Journals are retained based on usage, historical significance, and/or topical interest. Retention schedules are determined on a case by case basis and the holdings are reflected in the UNESDOC bibliographic record. Monographs (i.e., books) are withdrawn when they are out-of-date, irrelevant to the UNESCO programme, superseded or damaged.

#### **G. Roles and Responsibilities**

Materials which do not fall within the Archives collections scope as defined in this policy but which deal with topics of interest to UNESCO may be selected on a case by case basis for Library collections in view of their potential research value. Responsibility for the development of Archives collections rests with the Chief Archivist in collaboration with all ALR staff.

Responsibility for selection of Library materials rests with the Head of Acquisitions and Head of Reference and User Services. Collection development is a process guided through all its stages by the expertise and judgment of librarians.

## **Reference**

[AC/AM/40](#) dated 3 April 2015

[AC/AM/53](#) dated 27 April 2017

## **Related Items**

[AM Item 9.8](#) "*UNESCO Library*"

[AM Item 13.5](#) "*Publications*"

## 9.5C UNESCO Library Loan Policy

### Mandate of UNESCO Archives, Library and Records Management Unit

The mission of the Archives, Library and Records Management Unit (KMI/ALR) is to build and preserve the institutional memory of UNESCO, enable the Organization to be held accountable for its actions, and provide and facilitate structured access to information relating to UNESCO's activities, programmes and strategies, for user groups both internal and external.

#### A. Scope

This Policy outlines the rules governing the loan of UNESCO Library materials.

#### B. Overview

The UNESCO Library collection comprises a multilingual loan and reference collection of UNESCO and non-UNESCO published books, periodicals and online resources related to UNESCO's fields of activities and programmes. The Library collection is searchable online via UNESDOC.

The Library's Reading Room and Reference and Information Service (Headquarters, ground floor Building 1, room R.004) is open during official working hours of the Secretariat to anyone with a valid UNESCO badge ([AM Item 12.3](#)) including Secretariat staff members, members of Permanent Delegations and of the Executive Board, accredited NGOs with offices on UNESCO premises in Paris, delegates to sessions of the General Conference and outside visitors, in particular researchers and students with an interest in the Organization and its fields of competence.

In addition to the in-person service available through the Reading Room, the Library's Reference and Information Service can be contacted via [library@unesco.org](mailto:library@unesco.org) or by using the [online request form](#).

Through Library subscriptions, staff members have access to the [e-resources](#) of the United Nations Consortium ([UNSEIAC](#)) via the UNESCO intranet. Restricted UNESCO materials are accessible online upon request to [library@unesco.org](mailto:library@unesco.org), subject to the UNESCO Copyright and Publishing Policy ([AM Item 8.12](#)). A selection of free distribution materials is also available in the Library Reading Room.

#### C. Loan of library materials

- (a) Books and periodicals. Secretariat staff may borrow books and periodicals in accordance this Policy.
- (b) Reference works. Latest editions of reference works are available in the Library Reading Room for consultation only. Previous editions of reference works may be borrowed by Secretariat staff.
- (c) Inter-library loans. If a member of Secretariat staff requires for his/her work materials that are not available on the premises, the Library will endeavour to borrow them from another library for a limited period. This is a fee-based service.

- (d) Circulation of periodicals. Periodicals are circulated to Secretariat staff that make a request via [circulation@unesco.org](mailto:circulation@unesco.org). The [titles offered](#) are can be consulted on the internet.

#### **D. Roles and Responsibilities**

- (a) Staff members. As a general rule, only Secretariat staff may borrow material from the Library. Loss of, or significant damage to, a book or periodical should be reported immediately to the Library by the borrower concerned, who may be requested, at the discretion of Chief, KMI/ALR, to cover the cost of replacement. When a staff member leaves the Organization, they must return all borrowed books and periodicals to the Library. Failure to do so will result in the cost of replacement being deducted from the staff member's final settlement.
- (b) Temporary staff. Loans may be granted to temporary staff (e.g., consultants) in possession of a signed authorization from the respective Sector or corporate service, which assumes responsibility in the event of loss or damage. The [authorization form](#) is available via the intranet.
- (c) Other borrowers. Members of Permanent Delegations and members of the Executive Board, delegates to sessions of the General Conference, and members of accredited NGOs with offices on UNESCO premises in Paris may also borrow library material. KMI/ALR establishes the conditions, which include the responsibility of borrowers for replacing any lost or damaged material.
- (d) An email reminder is sent to the borrower in advance of an item's due date. In the event the item is not returned by the due date, the Library will send the borrower, over a one-month period, two emails requesting the item be immediately returned. If the item is not returned following the second request and no other arrangement agreed upon, the item will be considered as lost and the borrower will be contacted to cover the cost of replacement.

## 9.5D Sound Recordings

- A. The provisions below apply to the establishment, keeping and deletion of the Organization's sound recordings. Recordings fall into nine categories, as indicated in paras. B to J below.
- B. General Conference sessions. Units responsible: Secretariat of the General Conference (SCG), Division of Conferences, Languages and Documents (ADM/CLD) and the Headquarters Division (ADM/HQD).
1. Mandatory sound recordings. A sound recording shall be made of each plenary meeting and of each meeting of commissions and committees, including the General Committee (see Rules 56 and 57 of the Rules of Procedure of the Conference – Basic Texts).
  2. Sound recordings may be made, at the request of SCG and ADM/CLD, of meetings of subcommittees, working groups and other bodies established by the General Conference.
  3. A copy of recordings of plenary meetings shall be made by the Informatics Systems Operations and Telecommunications Section (ADM/DIT/IT) and sent to the Archives and Records Management Unit (ADM/DIT/ARC). The original tape shall be kept in the sound archives of ADM/DIT/IT for work purposes (for example, transcription of plenary meetings) and consultation.
- C. Executive Board sessions. Units responsible: Secretariat of the Executive Board (SCX) and ADM/DIT/IT.
1. Sound recordings may be made of the deliberations of the Executive Board if the Board so decides (see Rule 25 of the Rules of Procedure of the Executive Board - Basic Texts). In practice, a sound recording is taken of each plenary meeting of the Board, including "private" meetings, and of each meeting of the subsidiary bodies of the Board.
  2. Copies of recordings. The Executive Board shall decide on the publication and disposal of such sound recordings (see Rule 25 of the Rules of Procedure of the Executive Board).
    - a. Plenary meetings: the applicable provisions shall be those set out in para. B.3 above, the original tape being kept in the sound archives of ADM/DIT/IT.
    - b. Other meetings: no copies shall be made. The original tape, too, shall be kept in the sound archives of ADM/DIT/IT for work purposes and consultation.
- D. DG speeches. Unit responsible: Office of the Director-General (ODG). Apart from addresses delivered at General Conference and Executive Board sessions, and at meetings or events held by UNESCO of which sound recordings are mandatory, addresses delivered by the DG at UNESCO meetings or events or at other meetings or events where her presence is required may be recorded at the request of ODG. The original tape shall be kept in the sound archives of ADM/DIT/IT for as long as deemed necessary by ODG. Copies shall be made at the request of ODG.
- E. Public information. Unit responsible: Bureau of Public Information (BPI). Recordings shall be made by BPI in accordance with its approved Programme Execution Plan (PEP) and copies shall be provided on request to national broadcasting corporations for dissemination. The original tapes shall be kept by BPI.
- F. Programme meetings convened by UNESCO (direct method – see Manual Item 1115). Units responsible: the sponsoring sector/bureau, ADM/CLD and ADM/DIT/IT. ADM/DIT/IT shall make sound recordings of programme meetings at the sponsoring sector's/bureau's request, submitted through ADM/CLD, provided that recordings are covered by the approved PEP and that, in specific cases, the sector/bureau bears the cost (see Appendix 11B). The original tapes shall be kept for three months in the sound archives of ADM/DIT/IT, after which they may either be sent to the sponsoring sector/bureau, in which case the cost shall be charged to its budget, or deleted, in

accordance with the request submitted.

- G. Programme meetings convened by an outside body on UNESCO's behalf (indirect method - see Manual Item 1120). Units responsible: the sponsoring sector/bureau and, if the meeting is held at Headquarters, ADM/CLD and ADM/DIT/IT. ADM/DIT/IT may make sound recordings of meetings convened by outside bodies at their request, submitted through ADM/CLD, and for their use against payment of the cost indicated in invoices issued by UNESCO for services rendered and, if the meeting is held at UNESCO Headquarters, for the rental of premises. The original tapes shall be kept by the outside bodies concerned.
- H. Internal Secretariat meetings at Headquarters (see Item 1125). Units responsible: the sponsoring unit, ADM/CLD and ADM/DIT/IT. ADM/DIT/IT may make sound recordings at the sponsoring unit's request, submitted through ADM/CLD (Form 95) and, in the case of staff association meetings and assemblies, with the consent of the Director of the Bureau of Human Resources Management (HRM). The original tape shall be kept in the sound archives of ADM/DIT/IT for three months and shall then be deleted unless otherwise decided by the sponsoring unit and ADM/DIT/IT.
- I. Other meetings held at Headquarters (for example: rental of meeting rooms to outside bodies). The applicable provisions are those set out in para. G above.
- J. For other recordings, such as those taken during ceremonies and openings, the procedure to be followed shall be that set out in para. L.3 below if the event is organized by UNESCO or that set out in para. G if the event is organized by an outside body.
- K. Accountabilities
1. The unit shown for each category above shall be responsible for taking the necessary steps to have the sound recordings made and to ensure, in respect of UNESCO meetings held away from Headquarters and not served by ADM/DIT/IT staff, that such recordings are made in accordance with instructions given by ADM/DIT/IT (see para. L 3 below).
  2. ADM/DIT/IT shall, save as otherwise provided in para. 3 below: purchase and maintain sound-recording equipment; purchase, store and supply tapes; take the necessary technical steps to make recordings in accordance with the requests of the units responsible; label and keep recordings; keep a detailed updated time record for the purposes of speedy identification, screening and consultation, instruct the officer in charge of the meeting, when no ADM/DIT/IT staff are serving a meeting held away from Headquarters, on handling the equipment and on labelling the recordings; make copies of tape recordings on request; provide information on costs and for invoicing purposes; submit original tapes to the Archives and Records Management Unit in accordance with schedules agreed with that Unit and with the units responsible; delete tapes entered in the retention schedule on instruction from ADM/DIT/ARC and restock tapes to be reused.
  3. BPI shall: take the necessary steps concerning its sound recordings, including technical measures; store and provide recordings; submit the originals of recordings to ADM/DIT/ARC in accordance with the schedule agreed with that Unit; delete tapes on instruction from ADM/DIT/ARC and keep them for reuse.
  4. ADM/DIT/ARC shall: in concert with units responsible, set schedules for the submission of the original tapes of sound recordings to ADM/DIT/ARC; receive and keep tapes in accordance with those schedules, determine at the end of the scheduled retention period of recordings that are not to be kept permanently, in consultation with the units responsible, whether the retention period for such recordings must be extended; inform ADM/DIT/IT and BPI of the tapes that may be deleted; keep lists, by category, of recordings filed with ADM/DIT/IT.
- L. Procedure for requesting sound recordings.
1. General Conference and Executive Board sessions (paras. B and C above, respectively): specific steps shall be taken by ADM/DIT/IT at the request of SCX for Executive Board sessions and of SCG and ADM/CLD for General Conference sessions.

2. DG speeches (para. D above): ADG/ODG shall request sound recordings on the basis of an agreement with ADM/DIT/IT.
3. Programme meetings convened by UNESCO (para. F above): the sponsoring sector/bureau shall request sound recordings through ADM/CLD and shall enter the budget code against which the cost must be charged on the detailed meeting plan (Form 94) that it submits to ADM/CLD:
  - a. three months before the meeting, if it is to be held at Headquarters;
  - b. six months before the meeting, if it to be held away from Headquarters.

ADM/CLD shall forward a copy to ADM/DIT/IT, which shall inform the sponsoring sector/bureau of the measures taken and, where appropriate, of the estimated cost to be charged to its budget. In the case of meetings held away from Headquarters and not served by staff from ADM/DIT/IT and the Planning and Conference Services Section of ADM/CLD, ADM/DIT/IT shall instruct the sector's/bureau's officer in charge of the meeting on taking of recordings, labelling and other matters.

4. Programme meetings convened by an outside body on UNESCO's behalf (para. G above). At least one month before the meeting, the sector/bureau concerned shall submit a sound-recording request through ADM/CLD to ADM/DIT/IT, which shall inform the sector/bureau of steps taken and of the estimated cost. If, exceptionally, the meeting is held at Headquarters, the sector/bureau concerned shall forward a copy of the detailed meeting plan (Form 94) through ADM/CLD to ADM/DIT/IT. ADM/DIT/IT shall then proceed as stated in para. 3 above.
  5. Internal meetings at Headquarters (para. H above): see Item 1125.
  6. Other meetings held at Headquarters (para. I above).
    - a. Inter-agency meetings at which UNESCO is represented. The applicable provisions are set out in para. 3 above.
    - b. Meetings of other bodies. On receipt of a request to rent meeting rooms and equipment, ADM/CLD shall submit a sound-recording request to ADM/DIT/IT, which shall inform ADM/CLD of whether it can make the recordings and, if so, state the estimated cost.
- M. Retention periods for sound recordings shall be set for each type of meeting listed above. Such periods may be changed by agreement between ADM/DIT/ARC and the unit responsible. Original tapes shall be submitted to ADM/DIT/ARC before or at the end of the retention period in accordance with schedules based on the time during which the recording is likely to continue to be of interest and set by common agreement between ADM/DIT/ARC and the units responsible. In some cases, it may be decided that that there is no need to submit the actual tape to ADM/DIT/ARC.
- N. Deletion of tapes. Original tapes that are not to be kept permanently in respect of some meetings, in other words, tapes of no historical interest, may be deleted only when the Chief of ADM/DIT/ARC, after consulting the unit responsible and, if need be, a higher authority, has decided that the recordings may be deleted immediately and accordingly informs the unit concerned and ADM/DIT/IT.

## 9.5E UNESCO Web Archiving Strategy

### A. About the UNESCO Web Archive

1. The UNESCO Archives (KMI/ALR) has a responsibility to preserve UNESCO owned web content in all its forms (including web pages, official publications, datasets, tweets and multimedia) and seeks to preserve this part of the record in its original context wherever possible through this archival resource. The UNESCO Web Archive is free to use and fully accessible via the web.
2. In close cooperation with ERI/DPI, the UNESCO Archives' approach to web archiving involves harvesting websites remotely and automatically according to a schedule by using a crawler as this is the most appropriate method for archiving at scale.
3. From to 2005-2012, the UNESCO Archives captured UNESCO websites using an open-source crawler called Htrack. The UNESCO Web Archive is now a service that is provided, under contract to UNESCO, by Internet Memory Research, a not-for-profit organization.

### B. Evolution of Scope

1. UNESCO's use of the online space continues to evolve. In February 1995, UNESCO launched its first Internet Gopher site with information presented in the form of a hierarchy. In August 1996, UNESCO launched its first website that included a multimedia presentation and hypertext links, followed by the first online datasets for UNESBIB, DARE, ENERGY and the Index Translationum project. UNESDOC, used to publish official documents and publications, first went public in September 1998 and an online recruitment system was launched in March 2000. The Communication and Information (CI) Sector's Archives Portal was published in September 2000 and a Libraries Portal published in January 2001. CI published an open-source software portal in July 2001 and the Index Translationum reached 1 300 000 entries in October 2001. The use of Simplify as a web content management system for the UNESCO website was implemented in January 2002. The use of Type3 as a web content management system for the UNESCO website was implemented in 2006. The use of Drupal as a web content management system for the UNESCO website was begun in 2011.
2. Successive website rationalization initiatives and the transient nature of web publishing are identified as threats that would lead to a loss of this part of the record in the longer term and cause a frustrating user experience for anyone wanting to locate information that had been moved or removed from its original location.
3. UNESCO now publishes a wealth of information online in a wide number of formats. Websites, social media, datasets and multimedia can all be captured and made accessible within the boundaries of web archiving technology. Over time this will mean that we are able to capture more of UNESCO's web property for permanent preservation via the web archiving service.
4. It is UNESCO Archives' intention to capture datasets published on UNESCO websites into the UNESCO Web Archive where the publication format and data contained within it is amenable.
5. A list of the sites and social media accounts that are currently in scope for the UNESCO Web Archive is available on the [Records Management Portal](#).

### C. Content selected for permanent preservation and made available through the UNESCO Web Archive

1. UNESCO aims to capture and preserve the whole of the UNESCO web property



where said capture is possible within the confines of resources and web archiving technology. In practice, this means that the UNESCO domain ([unesco.org](http://unesco.org)) is captured on a quarterly basis where possible, and where specific sites or pages are closing, within six months of their closure. This may include UNESCO web properties that are off the UNESCO domain. Additional crawls are undertaken when events are likely to impact significantly on site content.

2. The core content of the UNESCO Web Archive is comprised of material published by UNESCO Programme Sectors at Headquarters, by UNESCO Field Offices, Category I Institutes and Centres, and by Division of Public Information (ERI/DPI). The list of sites selected for permanent preservation fluctuates in line with UNESCO's use of the web. Sites for inclusion in the UNESCO Web Archive are identified by KMI/ALR in cooperation with KMI/IOP, ERI/DPI and individual UNESCO content owners.
3. Content owners and web workers across UNESCO should seek to ensure that web archiving is considered when designing a site. They should make sure that KMI/ALR ([RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org)) is informed of the existence of a new web presence at the earliest opportunity so that, if it is within scope and suitable for preservation, preparations to enable its capture can be made at a sufficiently early stage. Content owners are responsible for checking that successful capture of a site has been achieved prior to closure.
4. Websites with a clearly limited lifespan such as events are captured at least once prior to their closure. Informing KMI/ALR of the existence of a web site in this category is particularly important as sometimes the majority of records produced by the event are made available online and facilitating their capture through web archiving may mean that these records do not need to be captured/transferred by alternate means.
5. Many of the potential information rights issues posed by the archiving of the UNESCO web property are inherent within the creation and active management of other formats of digital, or indeed paper, records.
6. Where UNESCO material is published on sites or services outside of UNESCO ownership the aim is to retain this part of the record without infringing the rights of the site or service provider or other users of the service so capture and preservation is limited to material firmly in scope. For example, technical solutions have been developed in order to limit the risk of capturing out of scope material when archiving social media.

The Web Archives' Twitter archive has been developed to capture material in line with the following rules in order to use resources effectively and limit capture to UNESCO records:

**In scope:** Official, global accounts in accordance with the UNESCO Social Media Policy (ref. ADG/ERI/15/68) and listed on [unesco.org/social](http://unesco.org/social). Tweeted links to published digital material that is accessible on domains that are within scope for the UNESCO Web Archive should fully resolve.

**Out of scope:** Re-tweets, responses to tweets and the accounts run by UNESCO personnel in a personal capacity. Tweeted links to out of scope material (e.g. news site articles) should be visible but the material will not be available in the UNESCO Web Archive.

Below is an illustrative example of a Twitter feed that is in scope ([@UNESCO English](https://twitter.com/UNESCO_English)) showing what will or won't be captured for permanent preservation:





7. Through the UNESCO Web Archive, KMI/ALR aims to preserve as complete a version of the UNESCO's public online presence as possible within the boundaries of what is technically achievable. This online record is kept accessible through deployment of a web continuity redirection component, the provision of a full text search across the contents of the UNESCO Web Archive, themed collections that highlight particular events or types of record and an A-Z list that covers the sites being archived.

#### D. In scope material that is not available within the UNESCO Web Archive

1. It should also be noted that top-level captures of the UNESCO web property have been captured by the Internet Archive's Wayback Machine since 1997 at [web.archive.org](http://web.archive.org).
2. Improvements in web archiving technology now allow KMI/ALR to capture the UNESCO web property as comprehensively as possible, although the capture and preservation of every level, document or media cannot be guaranteed.
3. Further guidance is available for administrators of UNESCO websites on the web archiving process and on how to ensure sites can be captured. This guidance explains the technical limitations further and highlights where capture is not routinely possible. For example, material that is only available behind a log-in screen cannot be captured and the capture of sites that exist solely for the purpose of providing a transactional service may be incomplete.
4. UNESCO business owners are responsible for maintaining their web presence in accordance with ERI/DPI and KMI Administrative Manual items. The UNESCO Archives relies on business owners originally publishing the material on their sites to ensure that the content is UNESCO copyright and can be archived without infringing the copyright of non-UNESCO bodies or individuals. Should a site contain material that is outside of UNESCO ownership and/or copyright of a third party, the publishing business owner must notify KMI/ALR of its presence, provide evidence of its status and ensure that said status is clearly visible where applicable on the archived site. If appropriate permissions have not been granted by the copyright owners, then UNESCO Archives may be unable to archive a site.

#### E. Takedown policy

1. The takedown policy applies to material on the UNESCO Web Archive and sets out the circumstances in which material is taken down.
2. As a general rule, information published on a UNESCO owned website is considered to be publicly-accessible, and if captured into the UNESCO Web Archive will be removed from the UNESCO Web Archive only in exceptional circumstances, at the

discretion of KMI/ALR and ERI/DPI.

3. The information will be regarded as having been removed temporarily and may be restored at a date decided by KMI/ALR and ERI/DPI.
4. Material will be taken down temporarily on receipt of a request from a member of the public or a UNESCO organizational unit. The case will be considered by KMI/ALR and ERI/DPI, who if necessary may seek the advice of other relevant staff or services. Continued withdrawal of the material will be approved if one of the following criteria is met.
  - The material is personal information about someone who is still alive and continued online access would violate individual privacy
  - Making the material available online is an infringement of copyright
  - The material was released in error and removal is required to rectify a mistake

#### **F. Further guidance and contact information**

1. UNESCO business owners and web administrators should contact KMI/ALR ([RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org)) for further advice on the UNESCO Web Archive service. For advice on web content and design, please contact ERI/DPI/WEB.
2. If a UNESCO owned web presence is to close or change significantly, for example as part of a web rationalization and/or migration initiative, or as a result of organizational restructuring, the business owner and/or web administrator must notify KMI/ALR at least eight weeks in advance of closure or change to allow sufficient time to capture the site effectively.
3. If a UNESCO owned web presence is not being captured by the UNESCO Web Archive but should be (perhaps it is the website of a newly created programme, body or event) the business owner should contact KMI/ALR to enable us to decide whether we should capture the site and begin preparation to ensure effective capture can take place.
4. Please direct all enquiries about the UNESCO Web Archive to KMI/ALR via [RecordsManagement@unesco.org](mailto:RecordsManagement@unesco.org).

## 9.5F UNESCO Digitization Guidelines

### [UNESCO Digitization Guidelines](#)

#### Document Information

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#### General

These guidelines indicate procedures and standards to follow for both informal scanning performed as part of business, and as part of a formal digitization project.

The *Digitization Guidelines* should be used as a complement to AM Item 9.5 Management of Records and Institutional Memory.

#### Purpose Statement

The purpose of the *Digitization Guidelines* is to provide guidance for UNESCO employees<sup>[1]</sup> making scans as part of their work and to units at Headquarters, in Field Offices and UNESCO Category I Institutes and Centres undertaking formal digitization projects, which in turn usually involve the contracting of external service providers. It is intended to be prescriptive in order to encourage consistent practice across the Organization. By following these guidelines, employees will ensure that:

1. The legal implications of electronic digitally-produced copies of UNESCO records will be addressed;

2. The digitally-produced copy will be a credible copy of the source record; and,
3. A digitally-produced copy intended for long-term preservation in the archives will endure.

## Scope

The guidelines apply to activities involving the conversion of non-digital source records (e.g., paper text documents, photographs, etc.) into digital images. For informal scanning, the guidelines are directed at all UNESCO employees and apply to scans made in the course of business that will form part of a record (see AM Item 9.5 for definitions). The guidelines also apply to formal projects that will convert non-digital source records into digital images. The guidelines cover the subsequent management of both the source records and their digital counterparts.

The guidelines focus on the digitization of text and graphic material, however, they do not address the digitization of analog audio and video sources. The digitization of audio and video recordings, for example, requires special planning and is not carried out as part of daily business. KMI/ALR should be consulted prior to any undertaking to digitize audio and video material.

## Digitization Procedures

### Informal Scanning

UNESCO staff routinely make scans of documents as part of daily business. It does not usually take place as part of a larger digitization project. For example, a signed paper document is scanned so that it may be added as an attachment to an e-mail, or scanned for upload and registration in the Correspondence Management system. Most of these scans are intended for immediate use and not intended to be kept permanently as digital records. However, if a scan is to form part of an e-mail or larger document or digital file that will become a UNESCO record with an ongoing administrative, financial, legal and/or cultural/historical value, staff should consider the following points:

- **Fixity** – is it important at the time of scanning that the text be locked and unalterable? If so, scan to PDF/A.
- **OCR** – do you want to be able to search within the document scanned? If yes, scan to PDF at 300ppi to 400 ppi.
- **Graphics/colour** – is there colour or graphics in a source record that will lose their significance if not captured in colour and/or at a higher resolution? If yes, scan in colour at minimum 400 ppi. If no colour or graphics, scan in greyscale or black and white at 300 ppi.
- **Photograph or graphic** – is the photograph/graphic to be reused later or is it only to document an event (ie to provide visual information on a routine event)? If it is intended for reuse, scan to TIFF or JPEG at 600 ppi, and add copyright metadata.
- **Skew** – is the original difficult to scan, creating scans with tilted text, or text cut-off at binding? If yes, this is not an adequate scan to be filed as a permanent record.
- **Completeness** – is the scan of a complete document or an excerpt? If only scanning an excerpt from a larger document to attach to an e-mail, include that information in the text of the e-mail. For example, if you are scanning an agreement, but not the annexes in the agreement, indicate “Agreement without annexes attached” in the

e-mail.

### **Scanning for web use**

For web use, a smaller compact file size is needed without sacrificing legibility. Reducing quality for the sake of file size can cause the image to become pixelated, so it is important to apply a visual test to images that are captured at the minimum required resolution and bit-depth. For textual documents, KMI/ALR suggests using PDF, 1-bit-depth with a minimum resolution of 150 ppi for legibility to keep the file size low. Where there are graphics and photographic images, 8-bit greyscale or 24-bit colour RGB mode may be used with graphics and photographic images; however, the minimum 150 ppi should be maintained. Conducting visual tests (simply viewing a digitized document magnified several times on your computer screen) will help to determine the minimum resolution for maximum legibility. PDF, JPEG, PNG or TIFF are adequate file formats for information sharing and web use. Please note that digital files created with this minimum resolution are not of sufficient quality to be retained permanently (for reuse). Websites are archived separately, so images used as components on a website do not have permanent retention value.

### **Informal Scanning Procedure**

UNESCO employees should follow these steps when making scans as part of their daily work:

1. Determine whether the scan will form part of a record. If yes, continue to follow the steps below.
2. Determine what image quality the source record requires and choose appropriate file format
3. Scan to the quality required, ensuring that the resulting image is legible and not skewed.
4. Follow record-keeping requirements (Annex 1) and name the digital copy, adding other appropriate metadata.

### **Formal Scanning Projects**

Units at Headquarters, in Field Offices and UNESCO Category I Institutes and Centres considering the undertaking of a digitization project should first consult KMI/ALR for advice.

The decision to establish a digitization project should be the result of careful consideration of a variety of factors including those related to the business of the organization and technological environment. These considerations include:

- Whether investment in the project will be recouped through greater efficiency. User needs should be taken into account, and it should be determined whether the project will support, and not hinder organizational processes.
- Whether the records being considered for digitization are likely to be added to or amended in the normal course of business. These sorts of records are not suitable for copying into image formats while they are still in use.
- The need to ensure the *reliability* and *accuracy* of information and records, and preservation for as long as required by an approved retention schedule.
- The period for which the records will be required for current business. Records which need only be retained for a short period (i.e., two years or less), may not be worth the

expense of digitization.

- The preservation requirements of the record. If records are still active or semi-active but have lasting cultural and/or historical value and are in fragile condition, or the documents are vital records which require preservation as part of a disaster plan
- The technical infrastructure and its suitability to the ongoing use of the scans.
- Whether employees have the knowledge and skills to effectively manage and use the scans after the projects' implementation.

The implementation of a digitization project, like any formal project, should be supported by documentation that describes aspects such as the project's aims, outputs, timelines, and roles and responsibilities. This documentation should be reviewed by a staff member of KMI/ALR.

## Planning a Digitization Project

The *United Nations Record-keeping Requirements for Digitization Standard* identifies four stages to a digitization project:

1. Project Planning for Digitization
2. Processes Occurring Prior to Digitization
3. Digital Conversion
4. Post-Digitization Work

### 1. Project Planning for Digitization

While following endorsed project planning methodologies, UNESCO employees undertaking a digitization project should specifically address the following in their project planning documentation:

	Decision	Considerations
a)	In-house or out-sourced digitization	<ul style="list-style-type: none"> <li>· Can the scanning project be undertaken to meet technical requirements with staff and tools available in-house?</li> <li>· Can the records be safely out-sourced (sensitivity of information, condition of originals)?</li> <li>· How are roles and responsibilities documented in the Project Plan?</li> <li>· How are workflows documented for both vendors and project staff?</li> </ul>



b)	Copyright and sensitivity of information	<ul style="list-style-type: none"> <li>· What are the intellectual property rights associated with the material to be digitized?</li> <li>· Does UNESCO have the right to copy the material?</li> <li>· Can UNESCO make the material available on the internet (if it is an aim of the project)?</li> <li>· Is there any sensitive information in the material to be scanned that will require additional metadata and security controls?</li> </ul>
c)	Training requirements	<ul style="list-style-type: none"> <li>· Are employees responsible for quality control familiar with technical and record-keeping requirements?</li> <li>· Are all out-sourced service providers familiar with requirements?</li> </ul>
d)	Destination ICT resource and storage requirements	<ul style="list-style-type: none"> <li>· Projects should not be started prior to the identification of a ICT resource or final destination for scans as this will affect workflows, metadata capture and technical requirements.</li> <li>· When the ICT resource is identified, is there enough storage space available?</li> <li>· Are you creating preservation and access scans going to two different ICT resources?</li> <li>· How will the scans be ingested and have you counted staff time for this work?</li> <li>· Is the metadata set required for each ICT resource different?</li> </ul>
e)	Metadata requirements	<ul style="list-style-type: none"> <li>· Beyond record-keeping metadata requirements (Annex 1), there may be other mandatory metadata necessary for a specific scanning job, for example the inclusion of copyright information for all scans destined for publication.</li> <li>· Metadata requirements should be mapped to workflows so that mandatory elements are captured automatically wherever possible.</li> </ul>

## 2. Processes Occurring Prior to Digitization

These processes include all preparatory activities necessary prior to digital conversion. This includes both intellectual control and physical preparation of the material to be scanned. The information gathered and documented at this stage can be used for metadata requirements for scans (ie. title of document). For scanning projects for textual documents, a cover page including this information should appear before the scanned image (see Annex 4).

Intellectual preparation:

- a) Records surveyed – all original material is inventoried, counted and organized.
- b) Sensitive information identified.
- c) Intellectual property rights identified.
- d) Cover pages prepared for scans of textual documents

Physical preparation:

- e) Prepare an area with sufficient work space to safely handle material to be scanned. For example, if maps or posters are being scanned, there should be sufficient table-space for them to be stored flat when being inventoried.
- f) Remove paper-clips, staples, plastic sleeves, metal binding clips and rubber bands, and replace them with, for example, coloured) paper strips or non-corrosive plastic clips. A decision will have to be made on the most suitable and practical, cost-effective option.
- g) Remove the file additions such as plastic or cardboard section dividers. If the section divider contains relevant information, make a photocopy and place in file.
- h) Remove coloured tags and post-it notes from files. If the post-it note contains relevant information, make a photocopy and place in file to be digitized.
- i) If newspaper is found on file, remove the newspaper, make a photocopy and place the copy in the file. The original newspaper should be destroyed. Note, disposal of newspapers that are copied for preservation purposes do not need prior approval for destruction.
- j) Place photographs and other graphic items such as drawings in archival sleeves (e.g. mylar), and place them in the file. If a large collection of photographs is found in a file, contact the Archive Library and Records Management Unit Program for advice.
- k) If you come across records of different media types other than paper, such as floppy disk, video tapes, audio tapes, CDs, please contact the Archives, Library and Records Management Unit for further guidance.
- l) Documents that are clearly duplicates or copies (and not annotated copies), can be removed from the file and disposed of as transitory records. Note, this action may only be worthwhile if it is a value added exercise involving many copies of the same document that are found on file.
- m) Fragile material should be marked with a coloured flag for the attention of staff undertaking digital conversion. Condition should be recorded in the inventory.

## 3. Digital Conversion

Project staff or project vendors should convert source material to digital files following established project workflows and in compliance with the technical digitization requirements (Annex 3). A formal digitization project should create archival quality scans. Depending on the project aims, access quality scans may also be created at the time of conversion or derived at a later point from the archival quality scans. A log of daily digitization activity is a mandatory part of project documentation. In case of discrepancy between initial inventories prepared as part of processes prior to digitization (2a above), make annotations or changes to metadata.

## 4. Post-Digitization Work

Quality control based (Annex 3) should be done at a rate appropriate to the scale of the project (see below). Originals should be checked to ensure that they have been returned in

good order and in good condition. Access to scans should also be tested. If there is an event triggered in the approved retention schedule by the creation of a copy, the retention rule should be applied once the material has been ingested into its destination ICT resource and quality control is complete. Project evaluation and management of project records must also be a part of regular project management activities. Evaluation of a digitization project might include suggested revisions to this document.

#### Quality control:

Industry standards for digitization recommend quality control measures such as periodic testing and cleaning of scanning equipment, imaging calibration (i.e., “tuning” your scanner or computer screen to match each other) and verification of authenticity. The details of quality control measure will depend on the tools used, such as software, scanners and destination ICT resource, and must be documented.

Quality control measures should be applied throughout the process, preferably by an assigned staff member who can note any errors. This process includes checking individual files for any errors in arrangement, digitization or classification. For large volumes, random sampling (5% to 10%) is recommended.

Quality control of images includes checking for:

- Smallest detail legibly captured (digitise smallest type size for text; clarity of punctuation marks, including decimal points);
- Completeness of detail (digitize acceptability of broken characters, missing segments of lines);
- Dimensional accuracy compared with the source record;
- Scanner-generated speckle (e.g. speckle not present on the source record);
- Completeness of overall image area (e.g. missing information at the edges of the image area);
- Density of solid black areas;
- True colour rendition in the case of colour images. Where digitization involves colour as an intrinsic part of the record, implementers should consider including a standard colour sheet for calibrating your image capture tools (such target sheets are commercially available from manufacturers, and comply with *ISO 12641: Graphic technology -- Prepress digital data exchange -- Colour targets for input scanner calibration*).

#### a) Return of Originals:

Originals must be compared to inventory undertaken in the second stage of the project to make sure that all items are in order and that there are no items missing. Items marked as being fragile should be reviewed to see if any further damage has occurred during the digitization process. Additional damage should be documented and there should be follow-up if it seems as though technical requirements for safe handling of originals (Annex 5) were not respected.

#### b) Access to scans:

Retrievability of and access to digital images should be tested in destination repositories using different retrieval exercises per metadata element as per metadata requirements.

c) Retention and disposition

The disposal of UNESCO records is permitted only with the authorization of KMI/ALR, in accordance with the Records Destruction Authorization Procedure.

If the records concerned are not covered by a retention schedule, destruction cannot be considered before they are appraised. Destruction is then only permitted when the business unit has assessed and fulfilled all other requirements to retain source records and is keeping the digitized copies in a KMI endorsed ICT resource<sup>[2]</sup> appropriate that can ensure they remain *authentic*, *complete* and *accessible* for as long as they are required (see Annexes 1 and 2). Digitized copies should be retained in accordance with the same retention schedules under which the records were originally covered.

### **ANNEX 1 - Record-keeping requirements for digitized records**

Where copies of records are being maintained in endorsed ICT resources, there are a number of measures to be adopted in order to ensure that the records are *authentic*, *complete* and *accessible* (see Annex 2). KMI/ALR therefore requires that certain measures be applied, particularly in the case of systems which contain digitized copies of records which have been legally destroyed.

These measures are:

- The development of a comprehensive listing of which records series or types within a series are to be digitized.
- Routine, documented procedures for verifying image capture (e.g. image rotation, cropping).
- Routine, documented procedures for verifying that the image copies are accurate and complete reproductions of source records.
- Application of relevant, complete and accurate metadata.
- Implementation of procedures for accommodating documents with incomplete metadata.
- Routine, documented procedures for verifying that *each* image is checked for quality (i.e., readability and acceptability as a copy). For large volumes, random sampling of 5% to 10% may be more practicable.
- Assurances that the disposal of source records does not occur before the image has been verified as having been captured, indexed, and checked for quality.
- The use of standard compression and decompression algorithms.
- The maintenance of thorough digitization program documentation, including description of any image enhancement techniques.
- Disposal of source records in a reasonable and regular time frame.

Digitized copies of UNESCO records should be managed in endorsed ICT resources in accordance with KMI/ALR policies and procedures.

The minimum record-keeping metadata required is as follows:

	<b>Record-keeping metadata elements</b>	<b>Definition</b>	<b>Mandatory or Optional</b>
1.	Identifier	Unique identifier for a record	Mandatory
2.	Title	The title given to the record	Mandatory
3.	Creator	The person responsible for the content of the record	Mandatory
4.	Publisher	Entity responsible for making record available	Mandatory where applicable
5.	Subject	Keywords or phrases describing the subject content of the record	Optional
6.	Description	Free text description of the record	Optional
7.	Date	Date (and time) an important lifecycle event occurred to the record	Mandatory
8.	Addressee	The person(s) to whom the record was addressed	Mandatory for e-mail, optional for other records
9.	Type	The recognized form a record takes, which governs its internal structure and relates to its transactional purpose or to the action or activity it documents	Mandatory where applicable
10.	Relation	Identifies instances where a record has a direct relationship with that of another (content or a direct business process relationship) or clarifies how a record at one level of aggregation relates to other levels	Mandatory where applicable
11.	Function	UNESCO business function(s) which are documented by the record. See Model Filing Plan.	Optional but highly recommended
12.	Aggregation	The unit of measurement used to define where in the information hierarchy any records management action is carried out	Mandatory where applicable
13.	Language	The language of the intellectual content of the record	Optional
14.	Location	Physical location	Optional
15.	Security & Access	Security classification restrictions and permissions placed on	Mandatory

		access to UNESCO records held in KMI systems	
16.	Retention & Disposition	What happens to the records at the end of their lifecycle	Mandatory
17.	Rights	Information on rights in and over the record	Optional. Mandatory if record is intended for publication or reuse
18.	Format	The format of the record or what media the information is contained in	Mandatory
19.	Preservation	Information on the description, migration, sustainability and preservation management processes that have been employed during the life of the record and its component(s), to facilitate its survival across technical platforms	Mandatory where applicable
20.	Contributer	Entity responsible for making contributions to the record beyond the creator	Optional
21	Source	Related resource from which this record is derived	Optional
22.	Coverage	Spatial or temporal coverage.	Optional

[Adapted from: United Nations Archives and Records Management Section – *Standard on Recordkeeping Metadata*]

Consult KMI/ALR for more information on what additional metadata elements would be appropriate for your digitization project.

## ANNEX 2 – The Authenticity, Completeness, and Accessibility of records

Records management standards require that copies of records be *authentic*, *complete* and *accessible* to be relied on as evidence. Business units may be required to prove the authenticity, accuracy and completeness of digitized records. The following is a summary of requirements for ensuring reliable digital copies:

TO BE...	...THE DIGITAL COPY MUST BE...
<i>authentic</i>	The product of routine, authorized copying and registration processes.
<i>complete</i>	An accurate, legible reproduction of the source record that contains all intellectual and physical components of the source record without alterations to content.
<i>accessible</i>	Available, searchable, readable and usable to all those with a right to access it, for as long as it is required.

[Adapted from: United Nations Archives and Records Management Section - *Guideline on Records Digitisation*]

### ANNEX 3 – Technical Digitization requirements

KMI/ALR requires that digitised records meet the minimum technical specifications based on international standards. Applying technical standards ensures the accurate reproduction of UNESCO records while also considering cost and storage constraints.

#### **Digital Image Quality**

Digital records that will be kept permanently (archival storage) require optimum preservation quality image capture. There are four attributes that comprise required technical specifications for image quality:

- - **Resolution:** the number of elements (dots, lines or pixels) that comprise an image.
  - **Bit-depth:** the number of “colours” or “channels” used to represent tonal values.
  - **Image mode:** defines an image according to its bit-depth and method for “describing” colour.
  - · **File format:** the way in which a file is encoded to be read for specific purposes.
- 

#### **Archival Quality Digitization**

For long-term archival preservation, KMI/ALR requires bodies to use standard PDF file format for black & white textual documents with 1-bit-depth bi-tonal black & white mode, and a *minimum* resolution of 300 ppi (pixels-per-inch). The standard PDF format has the additional benefits of flexibility, accessibility and small file size.

Currently, ISO recommends using PDF/A for long-term archival storage because of its embedded metadata-capture capabilities.

Textual documents with additional details such as an official seal, simple graphics pencil and ink markings require a minimum 8-bit depth greyscale or 24-bit depth colour. Documents with extensive graphics and photography will require TIFF with a minimum bit-depth 8-bit greyscale or 24-bit colour. It is advisable to seek the assistance of KMI/ALR when digitizing speciality materials such as photographs for long term archival preservation.

#### **Summary Table**

DOCUMENT TYPE	RESOLUTION	BIT DEPTH	FILE FORMATS	COMPRESSION
Text only, black and white	Minimum 300ppi	1-bit (bi-tonal)	TIFF, PDF, or PDF/A	Lossless compression
Documents with watermarks, grey shading, grey graphics	Minimum 600 ppi	8-bit greyscale	TIFF, PDF, JPEG, or PDF/A	Lossless compression
Documents				



with discrete colour used in text or diagrams	Minimum 600 ppi	Minimum: 24-bit colour	TIFF, JPEG, PDF, or PDF/A	Lossless compression
Black and white photographs	Sufficient to provide >3000 pixels across long dimensions	8-bit greyscale	TIFF, JPEG, PDF, or PDF/A	Lossless compression
Colour photographs	Sufficient to provide >3000 pixels across long dimensions	24-bit colour	TIFF, JPEG, PDF, or PDF/A	Lossless compression
Black and white negatives	Sufficient to provide >3000 pixels across long dimensions	8-bit greyscale or 24-bit colour	TIFF, JPEG, PDF, or PDF/A	Lossless compression
Colour negatives and transparencies	Sufficient to provide >3000 pixels across long dimensions	24-bit colour	TIFF, JPEG, PDF or PDF/A	Lossless compression

[Source: NZ Digitisation Standard]

### **Digitization equipment**

Digitization, or scanning, requires a set of equipment and resources such as scanners, imaging software, a storage solution and available staff. The type of equipment chosen will depend on the type and volume of records.

Minor post-scan adjustments made through imaging software are acceptable (eg. sharpening to make text legible). Major modifications to the image (eg. colour correction, inversion of negative image) should be discussed first with KMI/ALR.

Consult KMI/ALR for more information on what digitization equipment and resources are most suitable for your digitization project.

### **Administrative and Technical Metadata**

Documentation of the tools used and processes undertaken during scanning is required during the digital conversion stage of a formal scanning project. Administrative metadata (project log, methodology or documentation of the imaging process, or information about the source materials being scanned) can be captured and presented on a global-level for the whole project.

Technical metadata refers to information that describes attributes of the digital image (not the source record, nor the digital conversion process). KMI/ALR recommends the automatic capture of technical metadata as described in ANSI/NISO Z39.87 – *Data Dictionary – Technical Metadata for Digital Still Images*. In other words, where possible in the digital conversion process, it is recommended to set software metadata profile for automatic capture of these elements. If automatic capture is not possible, the metadata should be considered optional and should not necessarily be built into the workflow.

**ANNEX 4 - Digitization Cover Sheet and Disclaimer****E-copy created in March 2013**Sponsorship information  
and logo, if applicable.**Title****Reference code**

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Sample data



UNESCO ARCHIVES

File Type : Central Registry Official File

File Title : Relations with South Korea - Participation Programme - Part VI from 1/1/77

Years covered : 19 November 1954 - 27 December 1956

Reference (UDC) : X07.21 (519-13) AMS

Electronic file Ref : Relations South Korea - PP - Part VI from

Electronic file ref. : Relations South Korea - PR - Part VI from

Server :

Microfiche number (if any) :

Number of pages scanned : 161

Archives Box N° : REG\_2014

Shelf N° :

17

## **ANNEX 5 – Safe handling of archival material**

Archival material should be handled in a safe way that helps to ensure its long-term survival.

1. No archival material should be handled or moved without notification of KMI/ALR.
2. Smoking, drinking, and eating are not permitted in the work space where archival material is being handled. No food or liquids are permitted in the work space.
3. Hands must be clean and free from any substance that could stain or damage records or their containers. This includes food, ink, toner, tobacco, hand lotion, and dust.
4. A clear and clean work space must always be available as records or their containers are being handled and moved about at the work station. The table must be larger than the records. No part of a record may overhang the work surfaces (tables, desks, scanner platens, etc.).
5. Only specially designed weights may be placed on records (ie. during a scanning process) with the consent of KMI/ALR. Nothing else may be placed on top of records or their containers.
6. To protect records from excessive light exposure, records must be covered or kept in closed boxes or folders at all times except when being copied, photographed or scanned.
7. Records must be kept in their original order and returned to their original folders or containers. Only one box should be worked on at a time, and one folder taken from the box at a time.
8. Fragile records should be reported to KMI/ALR prior to handling. When in doubt, let a KMI/ALR staff member handle records (unfold maps, document sticking to another document, etc.)
9. Two people are required to unroll records that are oversize or that are tightly rolled.
10. During a scanning process, light sources may not raise the surface temperature of the

record being copied. Light sources that generate ultraviolet light must be filtered.

11. Handle bound volumes with two hands, never pulling the volume by the binding (which may be damaged or loose).
12. Archival material must not be written on or marked in any way.
13. Microfilms and photographs must be handled by their edges.
14. Large, heavy or awkward items should not be carried by one person.
15. Archival material that is to be transported for exceptional projects must be packed according to procedures and in containers that have been authorized by KMI/ALR.
16. Archival material must not be left unsecured.

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[\[1\]](#) All persons employed by UNESCO, including but not limited to staff, contractors and consultants

[\[2\]](#) See Definitions in AM Item 9.X Management of Records and Institutional Memory

## **9.5G UNESCO Access to Information Policy**

[UNESCO Access to Information Policy](#)

## 9.6 Data Governance

### Primary Author

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems (KMI), which is responsible for this Item.

This Policy applies to UNESCO Headquarters, Field Offices and Category I entities(Original: English).

### 1. Overview

- 1.1 This Policy assigns responsibilities for the control and appropriate stewardship of UNESCO data. All data collected, stored, processed or distributed as part of the UNESCO Data Resource is subject to this Policy

### 2. Definitions

- 2.1 **Data:** Any data or information, regardless of format or media (both structured and unstructured), which are or have been electronically generated by, transmitted via, received by, processed by or represented in an ICT resource. All UNESCO data sets and data elements – both content and metadata – are assigned a *data steward*.
- 2.2 **Data owner:** UNESCO is the owner of all data collected, stored and/or managed by UNESCO employees or using UNESCO resources. Collectively all data owned and/or managed by or on behalf of UNESCO is referred to as the UNESCO Data Resource.
- 2.3 **Data stewards:** Senior managers with responsibility for the maintenance and quality of specific data sets or data elements – both content and metadata. A list of UNESCO data stewards and their area of data stewardship responsibility will be established by the *KM & ICT Advisory Group* and maintained by KMI as part of this Policy (see paragraph 5).
- 2.4 **Data custodian:** An individual or business unit (most often in KMI) in physical or logical possession of the data for UNESCO (data owner).
- 2.5 **Data/System user:** An individual who, by virtue of their role or job function, has been granted explicit authorization to access, modify, delete, and/or utilize information by the relevant data steward.
- 2.5 **UNESCO Data Resource:** Data owned by UNESCO may reside in different automated systems and in different physical locations, but in aggregate these data may be thought of as forming a single, shared resource. This resource consists of information represented in a variety of data elements, types and forms maintained by individuals, administrative/programme units or business partners to provide functionality to UNESCO. All such data owned and managed by or on behalf of UNESCO is considered part of the UNESCO Data Resource

### 3. Policies

- 3.1 UNESCO is the owner of all UNESCO data (the UNESCO Data Resource).

- 3.2 All UNESCO data sets and data elements – both content and metadata – shall be assigned a data steward.
- 3.3 All new business processes resulting in data sets and/or data elements will be assigned a data steward by the *KM & ICT Advisory Group*.
- 3.4 Individuals and business units shall not create new, or modify existing, data sets or data elements for which stewardship is already assigned.
- 3.5 Together with AM Item 9.2, 9.3 and 9.5, this Policy is in place to achieve an appropriate balance of three core elements of *information security*—confidentiality, integrity and availability

#### 4. Roles, Authorities and Accountabilities

##### 4.1 **Data stewards** are responsible for:

- a) Classifying the data for which they have been assigned as a data steward using classification levels defined in AM Item 9.2 Information Sensitivity Classification Standard.
- b) Authorizing User access to information based on the *need to share*, *need to know* or *right to know* (see AM Item 9.2, paragraph 3.7).
- c) Defining the validation rules used to verify the consistency and reliability of input data.
- d) Insuring a sufficient level of training takes place for individuals entering or modifying data in the ICT resource (e.g., system or application).
- e) Assisting in contingency planning efforts by identifying information (e.g., data) sensitivity and criticality of the specific data sets and/or data elements under their responsibility.
- f) Making decisions about the permissible uses of data.
- g) Understanding the uses and risks associated with the data under their responsibility, including assuming responsibility for the consequences associated with unauthorized disclosure, inaccurate sensitivity classification, insufficient maintenance, and other security related control deficiencies pertaining to the data for which they are assigned as the data steward.
- h) Ensuring that the ICT resource(s) under their responsibility meet the highest level of security appropriate for the data contained therein.
- i) Working closely with business process owners who have the planning and policy-level responsibility for data within their functional areas.

##### 4.2 **Data custodians** are responsible for:

- a) Protecting the information (e.g., data) in their possession from unauthorized access, alteration, destruction, or usage.
- b) Providing for general controls such as secure storage, backup and recovery consistent with international standards and UNESCO policies.
- c) Establishing, monitoring and operating ICT resources (e.g., systems and applications) in a manner consistent with standards and policies.
- d) Providing data stewards with reports about data under their custody including User activities.
- e) Changing production data in their possession only after receiving explicit permission from the data steward.

#### 4.3 **Data/System users** are responsible for:

- a) Using information (e.g., data) only for the purposes specifically approved by the data stewards.
- b) Complying with all security measures defined by the data stewards, implemented by the Custodian, and/or defined by policies.
- c) Refraining from disclosing information (e.g., data) in their possession unless it has been designated as Public (see AM Item 9.2).
- d) Reporting all perceived and/or real information/data security vulnerabilities and violations (e.g., data leaks) to the data stewards (see AM Item 9.3).

### 5. Procedures and Processes

- 5.1 The following table shows UNESCO functional areas and their respective data stewards. The responsibilities of data stewards are listed in paragraph 4 above.

Finance Data	Chief Financial Officer, Bureau of Financial Management
Human Resources Data	Director, Bureau of Human Resources Management
Information Technology Data	Chief Information Officer, Division of Knowledge Management and Information Systems
Programmatic, Planning and Budget Data	Director, Bureau of Strategic Planning
Safety and Security Data	Assistant Director-General, Sector for External Relations and Public Information
[to be completed]	

*Table 1 Functional areas and their respective data stewards*

### 6. Guidelines

- 6.1 Any questions or issues raised by this policy should be addressed to the Chief Information Officer (KMI/CIO)

### 7. Forms

## 7 RELATED ITEMS

[AM Item 9.2](#) Information Sensitivity Classification Standard

[AM Item 9.3](#) Information and IT Security Policy

[AM Item 9.3A](#) IT Security Guidelines

[AM Item 9.5](#) Managing Records and Institutional Memory



## **8. Additional Help**

### 8.1 [UNESCO Access to Information Policy](#)

## **9.7 Records Management (superseded by AM 9.5)**

### **Primary Author**

This Item is now covered by [AM Item 9.5 Management of Records and Institutional Memory](#)

### **1. Overview**

### **2. Definitions**

### **3. Policies**

### **4. Roles, Authorities and Accountabilities**

### **5. Procedures and Processes**

Updated on 15-Sep-2011

### **6. Guidelines**

### **7. Forms**

### **8. Additional Help**

## **9.8 UNESCO Library (superseded by AM 9.5C)**

### **Primary Author**

Please see new [AM Item 9.5C UNESCO Library Loan Policy](#).

### **1. Overview**

### **2. Definitions**

### **3. Policies**

### **4. Roles, Authorities and Accountabilities**

### **5. Procedures and Processes**

### **6. Guidelines**

### **7. Forms**

### **8. Additional Help**

## **9.8A UNESCO Archives and Library Acquisitions Policy for Publications (superseded by AM 9.5B)**

Please see new AM Item 9.5B UNESCO Archives and Library Acquisitions Policy for Publications

## 9.9 Standards

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Information Systems and Telecommunications (ADM/DIT), which is responsible for this Item.

### 1. Overview

1.1 This Item is under drafting.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 9.10 Application Catalogue

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Information Systems and Telecommunications (ADM/DIT), which is responsible for this Item.

### 1. Overview

1.1 This Item is under drafting.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 9.11 Services Catalogue and Data Center Services

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Information Systems and Telecommunications (ADM/DIT), which is responsible for this Item.

### 1. Overview

1.1 This Item is under drafting.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## **9.12 Transfer of Electronic Documents for Dissemination, Archiving and Related issues (superseded by AM 9.5)**

### **Primary Author**

This Item is now covered by [AM Item 9.5 Management of Records and Institutional Memory](#)

### **1. Overview**

### **2. Definitions**

### **3. Policies**

### **4. Roles, Authorities and Accountabilities**

### **5. Procedures and Processes**

### **6. Guidelines**

### **7. Forms**

### **8. Additional Help**



## 9.13 Improvements in the UNESCO Management Information Systems

### Primary Author

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems (KMI), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The Division of Knowledge Management and Information Systems (KMI) is responsible for developing and maintaining UNESCO's corporate information systems. Improvements in business processes and information systems are necessary to allow the Organization to meet the challenges of a changing environment. In light of the tight integration of business processes and information systems, many business changes have to be managed together with evolutions in information systems.
- 1.2 This Item provides guidelines on how changes in the information systems should be managed.

### 2. Definitions

- 2.1 **Business process:** A collection of related, structured activities or tasks that produce a specific service or product (serve a particular goal) for a particular stakeholder.
- 2.2 **Functional domain:** A group of business processes of the Organization related to specific activities, purposes or tasks.
- 2.3 **Business owner:** A person or unit that is responsible for the proper running of a particular functional domain.
- 2.4 **Information systems:** IT solutions supporting the business processes of the Organization.
- 2.5 **Corporate information systems:** Information systems that are of common use by the Organization and that are endorsed and under the control of KMI. (non- exhaustive list to be found in [annex 9.13A](#)).
- 2.6 **Evolution:** A request for improvement of a business process together with an underlying information system.
- 2.7 **Evolution log:** A database of evolutions and their characteristics.
- 2.8 **Senior user group:** A high-level committee responsible for the long-term view and strategic priorities.
- 2.9 **User group:** A group of representatives of the business owners responsible for the functional part of the information systems supporting the relevant functional domain.
- 2.10 **Combined user group:** A cross-functional group of representatives of business owners responsible for the functional part of the information systems supporting diverse functional domains.
- 2.11 **Project team:** A group of professionals responsible for the implementation of evolutions.
- 2.12 **Focal point:** A person designated by the business owner / service as its focal point for gathering, reviewing and evaluating all evolution requests relating to the concerned functional domain

### 3. Policies

The objective of the current Item is to formalize and further develop the existing framework of

business improvement in the Organization. The aim is to enhance the support to programme delivery and ensure improvements in UNESCO on-going activities by implementing changes in UNESCO's corporate information systems, bearing the following in mind:

- the Organization's strategy (C4 and C5 documents) and priorities
- a holistic approach i.e. reviewing processes end-to-end
- optimize end-user experience
- maximize the cost efficiency and added value

In order to ensure these objectives, the following policies have been defined:

- 1 The use of the formal change management procedure is required for any evolution of business processes and the supporting corporate information systems, including new developments.
- 2 The documentation and tracking of all evolution requests is managed using a defined procedure and facilitated by the use of the change management tool to manage the evolution log.
- 3 All evolution requests will need to be reviewed for impact and cost.
- 4 A prioritization process will be followed before work can start on the realization of an evolution request.
- 5 An emergency procedure is available for evolutions that are required at short notice for compliance or other urgent business (e.g. policy issues). [ñ](#)

#### **4. Roles, Authorities and Accountabilities**

The responsibilities of the different actors are defined below.

All users can request/propose an evolution.

The business owner is responsible for the business processes and functional definition of the related management information systems and therefore also for:

- Defining priorities and plans for evolutions
- Defining the business requirements and functional specifications
- Executing acceptance tests
- Modifying /documenting the evolutions with regard to the help cards and other user documentation
- Communication to and training of the end-users

The business owner is represented in both the senior user group and one or more relevant user groups.

##### **Senior user group (SUG)**

Frequency of meetings: twice a year and "as needed"

Composition: BSP; BFM; HRM; category1 institutes; programme sector and field office representatives.

Mandate: to define the long-term view with regards to the required business changes and the high-level priorities. In case of conflicting priorities or business requirements the SUG approve and/or prioritize substantial evolution requests. Significant changes related to business processes, scope, workload and so forth should be presented for approval by the user group. The user group informs the SUG regularly on progress made.

The SUG will report to the Knowledge and Information Technology Management Advisory Board (composition and mandate of the advisory board is described here: [DG/Note/12/5](#)).

### **User group (UG) or combined user group (CUG)**

Frequency of meetings: each trimester and “as needed”

Composition: BSP; BFM; HRM; institutes; programme sector and field office representatives + EO +AO (optional)

Mandate: to request and validate new evolution requests; agree on priorities; express business needs.

Each user group will be headed by an agreed upon functional person and facilitated by a KMI specialist, and it will involve in its activity representatives of the business owners, whose operations are covered by the appropriate functional cluster. It is the responsibility of each sector/bureau/division to appoint the appropriate person(s) to the group. Functional clusters and business lines are described in [annex 9.13 A](#).

### **KMI:**

Establishing and optimizing the internal process and governance mechanisms to enable, in an effective and efficient manner, information system enhancements to allow business processes and related information systems to evolve according to changing organizational requirements.

- Provide analysis and advice on the impact of proposed changes.
- Support the business process owner in development of the business requirements and functional specifications. Including the provision of a methodology, templates and standards
- Secretariat of the user group and SUG manages the evolution log regularly to analyse, prepare and provide a clear status of the on-going and/or planned activities agreed with the user group.

## **5. Procedures and Processes**

- 5.1 In every functional domain, an appropriate user group should regularly review the appropriate section of the evolution log, previously reviewed by the respective focal point, evaluating, closing, and setting up priorities for the implementation of the evolutions. User groups carry out their activities under the general supervision of the senior user group. User groups can bring critical issues to the attention of the SUG.
- 5.2 For every evolution approved for implementation, a project team is created with the relevant staff from KMI and representatives of the business owners. The project team is responsible for delivering the solution for the evolution. The implementation procedure has to include, in particular, a solution design (being reflected in blueprint) and an implementation plan. The solution design has to be duly validated by all relevant business owners and appropriate user groups. KMI is responsible for the general coordination of the activities of the project teams.
- 5.3 The cooperation of all parties involved in business improvements needs to be based on an open and helpful dialogue in order to achieve a common objective, to increase UNESCO's benefit from its business processes and management information systems.
- 5.4 If the evolution is the result of an administrative circular decision or other statutory measures then it will be implemented immediately and reported back to the user group.

### **Procedures**

Each request will be tracked from the time of presentation through the following steps:

## 1. Identify (identify and document the required evolution)

<b>Action</b>	<b>Responsibility</b>
1. Register the evolution request (please see <a href="#">Annex 9.13B</a> )	Business owners or any user
2. Identify business owner and KMI member to be responsible for the evolution	KMI

## 2. Analyse (analyse and record the schedule, cost and effort/impact of the evolution)

<b>Action</b>	<b>Responsibility</b>
1. Review the pertinence of the evolution request	Business process owner Yes/no; if no, reasons should be specified
2. Review the impact of the evolution request	KMI
3. Assess the scope, cost and schedule of the evolution	KMI
4. Update the evolution request with impact analysis and estimates in terms of scope, cost, schedule and effort impacts	KMI
5. Update the evolution request with a target date for implementation	KMI

3. Validation by the appropriate **user group** (verify if the evolution is valid and required)

<b>Action</b>	<b>Responsibility</b>
1. Validate evolution request with the user group.	User group
2. If the evolution request should be escalated to senior user group, place request on agenda for next meeting (or email if request is urgent).	User group
2.1 Develop recommendation for the senior user group	User group
3. Determine cross-domain prioritization	Combined user group
4. Update the evolution request with a target date for completion of analysis	User group
5. Review and discuss analysis of the evolution request	Senior user group
6. Decide whether to proceed with the evolution	Senior user group

## 4. Action (execute decision, including revision to project plans if necessary)

<b>Action</b>	<b>Responsibility</b>
1. Incorporate the evolution request into appropriate plans and work plan	Project team
2. Execute evolution	KMI
3. Test and acceptance tests	Business owners

## 5. Close (verify that action is complete and close evolution request)

<b>Action</b>	<b>Responsibility</b>
1. Validate the evolution request	Business owner
2. Close the evolution request	KMI
3. Confirm all updates have been recorded and file all evolution request documents	KMI

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

## 9.13A Corporate Information systems, Group Clusters and Business Lines

### A. List of Corporate Information Systems (non-exhaustive)

iRIS	HR workflows
	Donuts
SISTER	Approvers/Roles Management
Contract Management Tool	UNESDIR/IAM
Travel Management	Transparency Portal
Vendor Management	Report Center
BI	UNESDOC
RBB tool	Any other DUO related application
B4U	
Tulip	

### B. Group clusters and business lines:

The following User Groups have been defined.

#### 1. Project Management Planning, Budgeting, Implementation & Monitoring:

Business processes: Programme & Budget planning, implementation and monitoring  
Information systems: SISTER/RBB tool, iRIS, B4U

#### 2. Corporate Support Services:

Business processes: Procurement, travel management, accounting & treasury, asset management  
Information systems: iRIS, Contract Management Tool, Travel Management, Vendor Management and other DUO related applications

#### 3. Human Resources Management:

Business processes: payroll, personnel & organization structure, HR services, workflows, time management, talent management & recruitment, travel management (statutory)  
Information systems: iRIS, Tulip, HR workflows, Donuts, Approvers/Roles Management, UNESDIR/IAM

#### 4. Analytical Reporting

Topics: dashboards, IATI standards, Executive Board reporting (Programme Implementation Report (PIR) and Strategic Results Report (SRR)), donor reporting  
Information systems: BI, Transparency Portal, Report Center

## 9.13B Evolution Log Request registration guideline



### 9.13B Evolution Log Request registration guideline

The intention of this document is to help as a guideline to register and monitor evolution requests. The document defines each field used to register the evolution request. The evolution request will be dispatched to the concerned specialist for its analysis and further deployment (if approved). The link below will take you to the evolution request intranet page.

<https://teams.unesco.org/ORG/kmi/FAM/SitePages/Change%20Request%20Page.aspx>

The steps on the evolution request are as follows:

1. **Identify** (identify and document the required evolution)
2. **Analyze** (analyze and record schedule, cost and effort/impact of evolution)
3. **Validation** by the appropriate user group (verify if the evolution is valid and required)
4. **Action** (execute decision, including revision to project plans if necessary)
5. **Close** (verify that action is completed and close evolution request)

I.



Step 1: Register & Validate	Assigned to
1. Register the evolution request	Business Owner or any user
2. Identify business owner and KMI member to be responsible for the evolution	KMI
Step 2: Analyze evolution request	Assigned to
1. Review the pertinence of the evolution request	Focal Point at Business Owner's Sector/Bureau/Division
2. Review the impact of the evolution request	KMI
3. Asses the scope, cost and schedule of the evolution	
4. Update evolution request with impact analysis and estimates in terms of scope, cost, schedule and effort/impact	
5. Update evolution request with target date for implementation	
Step 3: Validate evolution request	Assigned to
1. Validate evolution request with user group	User Group
2. If evolution request should be escalated to Senior User Group, place request on	

agenda for next meeting (or email if request is urgent) Develop recommendation for the Senior User Group	
3. Determine cross-domain prioritization	
4. Update evolution request with target date for completion of analysis	Combined User Group
5. Review and discuss analysis of evolution request	Senior User Group
6. Decide whether to proceed with the evolution	
<b>Step 4: Action plan</b>	<b>Assigned to</b>
1. Incorporate evolution request into appropriate plans and work plan	Project Team
2. Execute evolution	KMI
3. Test & acceptance tests	Business Owner
<b>Step 5: Close evolution request</b>	<b>Assigned to</b>
Validate evolution request	Business Owner
Close evolution request	KMI
Confirm all updates have been recorded and file all documents	

Please see the list of fields by step and responsible to fill them in.

Field	Description	Fill in by
<b>I – Identify</b>		
Title of the Request	Brief description of the request	Business owner or any user
Request type	Evolution or New development	
Requestor name	Name of the person who requires the evolution	
Sector/Service Requesting	Sector or service to which the requestor belongs	
Business Owner	Main responsible of the business process	
Priority	Low, Medium, High	
Short Description of Business needs	Expected benefits in case the evolution request is applied	
Functional Specifications	Normally attached but also it can be written in this space (attached)	
Dispatch to	Responsible to distribute the evolution request to the specialist	KMI
<b>II – Analyze</b>		
Business Process Approval	Yes/No	Business Process Owner
Business Process Approval reasons	If No, reasons should be specified	
KMI complexity	High/Medium/Low	
K M I r i s k assessment	High/Medium/Low	
KMI workload	Estimation in working days	



estimate		
Cost estimate	Internal/External costs	
KMI functional focal point	Functional specialist	
KMI technical focal point	Technical specialist	
Relevance of the request	In accordance to the assessment team	
KMI project prioritization	In the list of priorities of KMI's project	
Alternative KMI proposal	Alternative workaround if it is possible	
Attached files	If there are any attached documents, please select the checkbox.	
<b>III – Validation</b>		
User group member	If a user group, do the assessment	User Group
User Group Validation	Yes/No	
Request status	Accept/Reject evolution request	
Business owners/Requestor comments	Self-explanatory	Business Owner
KMI comments	Self-explanatory	KMI
<b>IV – Action</b>		
Progress status	If approved, progress status of the evolution request	KMI
Starting date	Self-explanatory	
Development starting date	Self-explanatory	
Delivery date	Self-explanatory	
Acceptance date	Self-explanatory	Business Owner
Go-live date	Self-explanatory	
<b>V – Close</b>		
Cost analysis	Cost of the evolution request	Business Owner
Costs analysis description	Details of the costs	
Benefit analysis - Amount	Savings with the evolution request	
Benefit analysis -Description	Details of the benefits	
Lessons learned	Self-explanatory	

## 9.14 Use of UNESCO's Internet Access and Electronic Mail Facilities

### Primary Author

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems (KMI), which is responsible for this Item. This Item applies to Headquarters and Field Offices (Original: English).

### 1. Overview

- 1.1 The Organization provides Internet access and e-mail facilities to members of the Secretariat and other UNESCO employees, as well as to the staff associations/groups that have acquired the right to use such facilities, all of whom are considered *internal users*. It may also, upon request and subject to availability of resources, provide these facilities to Permanent Delegations, National Commissions, and intergovernmental and nongovernmental organizations, which are considered *external users*.
- 1.2 UNESCO's Internet access and e-mail (@unesco.org, @unesco-delegations.org) facilities are the property of the Organization. They are established and maintained in furtherance of the purpose for which UNESCO was created, including the implementation of the Organization's programme. As such, they must be used in strict conformity with UNESCO's Constitution, the Staff Regulations and Staff Rules, the Administrative Manual, Administrative Circulars and the Standards of Conduct in the International Civil Service <sup>[1]</sup>. Furthermore, as the Internet and e-mail tools increase in an unprecedented way the outreach and ultimate impact of communication, they should be handled with utmost care and discretion

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<sup>[1]</sup> The 1954 version will be in effect pending the adoption by UNESCO of the revised version that was adopted by the General Assembly of the United Nations in December 2001.

### 2. Definitions

- 2.1 The **Internet** is a large group of computers connected to each other, used to exchange information quickly between users and systems around the world.
- 2.2 An **Electronic Mail or e-mail** is a service that allows users with an address (account) to send and receive information by using a software and a network connection.
- 2.3 A **distribution list** is a group of e-mail addresses identified by a single name. When an e-mail message is sent to a distribution list, it is automatically forwarded to all the addresses in the list.
- 2.4 A **nominative account** is an e-mail account assigned to individuals.
- 2.5 A **generic account** is an e-mail account created within the scope of a project that provides access to many users to a single e-mail box.

### 3. Policies

#### 3.1 UNESCO's Website and Internet Access

- (a) The Division of Knowledge Management and Information Systems (KMI) provides Internet access and e-mail services, and maintains the necessary infrastructure for UNESCO's website ensuring the proper functioning of the technical facilities. The

overall editorial coordination of UNESCO's website (content and design) and content management tools are ensured by the Division of Public Information (ERI/DPI) and, in particular, its Web Section (ERI/DPI/WEB).

- (b) All users of UNESCO's computer network have access to the Internet and should remember that such access is provided for work-related purposes. Specific Guidelines and conduct to be observed while using the Internet are outlined in [AM Appendix 9.14A](#).

### 3.2 Electronic mail

- (a) E-mail, just like traditional mail, is a correspondence tool for sending targeted information to one or several addressees, and therefore is much more restricted in scope than the Intranet. The UNESCO e-mail service is intended for official or job-related purposes.
- (b) Internal users are strongly encouraged to use e-mail instead of paper correspondence in order to improve the efficiency and productivity of the Organization, as well as cutting the cost on telephone communication. The authentication and security model used by the corporate e-mail system can guarantee message authenticity and non-repudiation within the UNESCO network. In the exchange of e-mails, care should be taken to observe the same conventions and courtesies as are used in other types of correspondence (for further information please see the email guidelines in the appendix of this policy ([AM Appendix 9.14B](#))).
- (c) Notwithstanding the above, the number of e-mail messages should be kept to the strict minimum to avoid information overload and resulting inefficiency. Users should avoid circulating attachments or routine administrative announcements via e-mail. Online collaborative tools should be used instead. Likewise, the UNESCO collaborative platform should be privileged over e-mail for holding professional online discussions (internal and external) or for collaborative work on documents.
- (d) All official e-mail messages must be sent and received using UNESCO e-mail service. The use of third party email providers and file sharing services to send and receive official messages and files is prohibited.
- (e) General information such as circulars, bulletins, notices, invitations to meetings or conferences, communiqués, speeches and solicitations should, whenever possible, be posted on the Intranet rather than circulated by e-mail. (See paragraph 3.2 (b))
- (f) Messages containing viruses, phishing, or other questionable content should be forwarded to [helpdesk@unesco.org](mailto:helpdesk@unesco.org).
- (g) Users should review their messages regularly and either file/archive or delete them in accordance with the established records management procedures in [AM Item 9.7](#).
- (h) Disclaimer statements or Branding messages may be added as footers on email messages to external parties. These will be formulated by the relevant services (e.g. LA or ERI).

### 3.3 Distribution Lists

- (a) General distribution lists: E-mail messages concerning important official business and authorized by the authorities mentioned in [AM Appendix 9.14A](#) can be sent to all UNESCO e-mail users or to a significant proportion of them (**liste.unesco** or similar). Such messages take up significant network resources and considerable time for large numbers of users. They should, therefore, be limited to the absolute minimum and avoid including attachments. The above-mentioned authorities are responsible for choosing each time the most appropriate distribution list in order to avoid any redundancy and waste of time and technical resources.
- (b) Special distribution lists: Whenever e-mail messages need to be sent to a group of user [2], special distribution lists can be created, with assistance from KMI if necessary.

- (c) Use of generic accounts should be limited. They should be used in support of a project, and with a defined lifetime.

### 3.4 Account Lifecycle

- (a) **Creation (All Users):** E-mail accounts are created upon the user's contract start date and renewed in relation to contract renewals. Accounts are created for any user who needs access to ICTs.
- (b) **Termination (Staff Members):** At the end of the contract date (separation), the e-mail account becomes read-only for a period of two weeks in which they can receive and read messages, but are not able to send. After this period, the account will be blocked (not accessible and not visible in UNESDIR) but the content will remain. Any requests for the extension of the period of validity of nominative accounts should be submitted by the Administrative Officer to HRM, with full justification (See, paragraph 4.4 below).
- (c) **Termination (Consultants/ Personnel other than Staff Members):** At the end of the contract date, access to the account is suspended immediately. The account will be blocked (not accessible and not visible in UNESDIR) but the content will remain. Any requests for extension of the period of validity of nominative accounts should be submitted by the Administrative Officer to Chief HRM/SAC, with full justification.
- (d) E-mail messages will be archived in accordance with the established records management policies in [AM Item 9.7](#).
- (e) E-mail accounts will be retained for two years then deleted.

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[2] Such as members of the same organizational unit, a task force, a project team or an informal network.

## 4. Roles, Authorities and Accountabilities

- 4.1 Each user shall comply with the principles set out in this policy, as well as those in the Code of Conduct ([AM Appendix 9.14A](#)) and is personally responsible for their strict observance. External users shall be required to sign a specific agreement to this effect. All users shall respect the property of the Organization, the rule of law and the administration.
- 4.2. KMI/IOP is responsible for the networking, configuring and operations of the Internet access, e-mail and related services. More specifically, it is in charge of user registration, technical assistance and ensuring cost-effective use of these tools.
- 4.3 Administrative Officers are responsible for creating usernames for nominative accounts.
- 4.4 HRM is responsible for approving and processing requests to extend the period of validity of nominative accounts, upon written request with full justification from the Administrative Officer. DIR/HRM approves requests for staff members in the Professional category, while Chief HRM/SAC approves requests for staff members in the General Service and related categories and for personnel other than staff members (including consultants).
- 4.5 The IT Helpdesk is responsible for creating and maintaining generic accounts.
- 4.6 The CIO is responsible for providing the necessary guidance and advice on the subject of this Code of Conduct to users, when and as needed.
- 4.7 Use of UNESCO's Internet access and e-mail facilities may be monitored by the Administration for compliance with the principles of this Code of Conduct. Any such monitoring shall be based on reasonable grounds and authorized solely by the Director-General. Information derived from monitoring may be used to further the course of an official investigation or as the basis for disciplinary proceedings in accordance with the

Staff Regulations and Staff Rules.

## **5. Procedures and Processes**

- 5.1 Nominative accounts are created by Administrative Officers on UNESDIR by following the established procedures.
- 5.2 Generic e-mail accounts must be requested through the IT Helpdesk.

## **6. Guidelines**

- 6.1 [AM Appendix 9.14A](#) contains the Directives on the Use of ICT (Code of Conduct).
- 6.2 [AM Appendix 9.14B](#) contains guidelines for the use of UNESCO's e-mail and web facilities.

## **7. Forms**

Not applicable

## **8. Additional Help**

- 8.1 Any questions or issues raised in this policy should be addressed to the Chief of IT Infrastructure, the E-mail Administrator, and the IT Security Officer.

## 9.14A Directives for the Use of Information and Communication Technologies in UNESCO

### A. Basic principles

UNESCO's computer equipment, Internet and Intranet, as well as e-mail facilities are the property of the Organization. They are provided, established and maintained in furtherance of UNESCO's goals and for the implementation of the Organization's programme, and should be handled with utmost care and discretion.

While the Organization aims to provide a reasonable level of privacy, users should be aware that the data they create on UNESCO's computer system in the exercise of their professional duties remain the property of UNESCO and can be monitored when a legitimate corporate need exists and with the authorization of the Director General. When using ICTs, all UNESCO staff members and all other authorized persons or entities should be guided at all times by the following principles:

#### Care and discretion

1. Constantly bear in mind the requirement of understanding of and loyalty to the objectives and purposes of UNESCO as set forth in its Constitution. Avoid any kind of actions incompatible with the status of international civil servant, such as pronouncements, disputes, and undue criticism. Remember that you are accountable both legally and ethically for all your actions using ICTs.

#### Confidentiality/Privacy/Authenticity

2. Respect confidentiality in regard to all matters of official business using ICTs. This includes refraining from engaging in practices that invade the privacy of other users of e-mail/web facilities, breaking or aiding others to break into individual computers or networks, obtaining passwords or other access information by fraudulent means, seeking or disclosing confidential information over ICTs unless duly authorized, and modifying any electronic contents produced by someone else unless duly authorized to do so.
3. Keep all passwords supplied for accessing ICTs as your personal secret. Be aware of the importance of the integrity and authenticity of all electronically created documents.

#### Intellectual property rights

4. Use as widely as possible electronic information in the public domain. Refrain from illegally copying or making available copies of protected works and obtain copyright of material that you want to reproduce electronically, indicating the sources of material for which you have obtained copyright. Be aware that the intellectual property of your work produced with the help of ICTs belongs to UNESCO.

#### Content

5. Refrain from creating materials or sending messages/consulting sites whose content is liable to violate human dignity, including racist or extremist contents, advocating discrimination on the basis of gender, sexual orientation, handicap, religion or the conviction of a person or a group of persons. Do not use ICTs for activities incompatible with UNESCO's ideals and/or the international civil servants' status, for unlawful activities, commercial purposes that are not under the auspices of UNESCO, for personal and financial gain, or otherwise so.

#### Records management

6. Respect established records management procedures and practices in [AM Item 9.7](#)



aimed at controlling and governing the creation, receipt, maintenance, use and disposition of records in order to capture and maintain evidence of and information about the decisions and actions taken in the execution or support of UNESCO's programme activities.

7. Be aware that electronic records are comparable to paper documents (records) and should be treated in the same way in terms of authenticity, integrity, preservation of the institutional memory as well as accountability of the content creator. [AM Item 9.21](#) provides more information on Electronic based procedures.

#### Private use

8. Use ICTs for private purposes outside working hours only, provided that it does not overstrain the Organization's technical resources or interfere with the performance of official duties. Refrain from storing private data (including music, video files or graphics) on UNESCO's servers. The principles outlined in the present code of conduct must be observed while using ICTs for private purpose.

#### **B. Use of individual computers and local area networks**

9. KMI sets procedures and standards relating to the use of individual computers and local area networks. These procedures and standards have to be strictly followed and are communicated to LAN Administrators in Sectors and Services for compliance. It is important to know your LAN Administrator or IT Focal point.
10. Do not move any computer equipment from or to your office unless duly authorized to do so by your LAN Administrator. Request your LAN Administrator if you would like to install or remove any hardware or software. Never install non-standard software or remove standard software and hardware configuration without prior authorization by your LAN Administrator.
11. Protect access to your computer with a user name and password by following the established KMI password policy. Do not give your password to anyone, including other persons employed by UNESCO or to persons not belonging to UNESCO (e.g. relatives or friends). Lock your computer when leaving the workplace for some time (meeting, break) and switch it off at the end of the day.

#### **C. Use of e-mail facilities**

12. Treat other email users with respect; never put in a mail message anything you would not put on a physical document. Be careful when addressing mail: pay attention to whom you address your message (To:) or send "carbon copies" (Cc:); do not send "blind carbon copies" (Bcc:); before forwarding a message received from another user, consider if you need a prior consent of the latter.
13. Mark confidential mails as "confidential" using the functionality included in the email software. Always use your official UNESCO e-mail address in the fulfilment of your professional duties. Insert a signature containing your name, organizational context, telephone number and e-mail address. Add a disclaimer to the message if the opinions expressed are your own and do not necessarily reflect those of the Organization.
14. Avoid sending large messages, which risk not to be delivered or may result in excessive consumption of resources; consult with your LAN Administrator when you wish to disseminate voluminous files. If you must send large file size, please use FileDepot which is accessible from DUO (<http://duo.hq.int.unesco.org/>). Contact the Helpdesk ([helpdesk@unesco.org](mailto:helpdesk@unesco.org)) if you receive any questionable or illegal message.
15. Seek advice from Records Management Unit concerning the preservation of your email correspondence and follow established records management procedures in [AM Item 9.7](#) for filing and deleting emails.
16. Give other users permission to receive email and respond on your behalf using only the functionality included in the email software. Never give other persons access to your account and/or your password for this purpose.
17. Obtain authorization for sending an e-mail to all UNESCO e-mail users or to a significant

portion of them (“liste.unesco” or similar) from either the Director-General, the Deputy Director-General, an ADG, a Director of a Bureau or a Head of a decentralized Unit, DIR/MSS/DCS and the CIO, or representatives of staff associations/groups that have acquired the right to use such facilities. Create special distribution lists when you need to send e-mail messages to a group of users for job-related purposes and obtain the consent of the addressees to be included in special distribution lists.

#### **D. Use of web facilities**

18. Avoid over-occupying UNESCO’s Internet bandwidth. Do not download large files, such as music, games, high-definition images and videos, unless this is required for your work. Refrain from entering/visiting sites, the content of which do not correspond to UNESCO’s values and objectives (e.g. sites with pornographic, violent or racist content). Do not listen to or view real-time audio and video broadcasts unless this is required for your work.
19. Use the Intranet facilities to keep you informed about the Organization’s life and to access shared professional tools. Use chat facilities for professional purposes only. Do not commit UNESCO to financial obligations arising from Internet services unless you have your Supervisor, Director and the AO’s authorization.
20. Personal websites hosted on UNESCO’s collaboration platform are intended to be used for professional purposes. Users must refrain from posting content on their personal websites that do not correspond to UNESCO’s mission and values. Users are expected to conduct themselves in accordance with the ICSC Standards of Conduct for The International Civil Service while using their personal websites and while posting content on other staff member’s personal websites.

#### **E. Violations and non-compliance**

21. Any detected violation of these principles by an internal user shall be sanctioned by a written warning from HRM, unless the Director-General decides that the gravity of the violation calls for an immediate suspension of access to the web/e-mail facilities; and disciplinary proceedings in accordance with [Staff Regulation 10.2](#). A repeat violation entails an immediate suspension of access and disciplinary proceedings.
22. Any detected violation of these principles by an external user shall be sanctioned by a written warning from CIO and DIR/ERI/DPI and sent to the appropriate authorities, unless the Director-General decides that the gravity of the violation calls for an immediate suspension of access to the web/e-mail facilities. A repeat violation entails an immediate suspension of access.
23. Any external e-mail address, from which a message violating the above stated principles and rules is sent/forwarded to UNESCO e-mail addresses, shall be blocked/filtered off permanently.

#### **F. Notes**

##### **Note on Directive 12**

Unlike “carbon copies” (Cc), “blind carbon copies” (Bcc) do not show the receiver that the message was copied to someone else and are therefore misleading. Likewise, indiscriminate forwarding may give rise to misunderstandings as the sender may not expect his/her message to be shared with any or some third parties even if not marked “confidential”.

##### **Note on Directive 13**

Suggested text of Disclaimer: “*The opinions expressed in this e-mail are those of the sender and do not necessarily reflect those of the Organization*”.

##### **Note on Directive 18**

UNESCO’s general access to Internet is limited by technical constraints, basically the bandwidth. Being a UNESCO registered user you share this limited space. Make sure that you do not over-occupy it in the manner of impolite persons who sometimes over-occupy physical shared spaces: heavy files or streams such as high-resolution photos, videos or real-time



audio (radio, for example) occupy a substantial share of the bandwidth.

## G. Glossary

- Bandwidth** A measurement of bit-rate of available or consumed data communication resources expressed in bits per second or multiples of it (bit/s, kbit/s, Mbit/s, Gbit/s, etc.)
- Chat** A form of interactive online communication that enables users to have real-time conversations with other people who are also online. Chatting on the Internet can take place via Web sites, in areas known as chat rooms, via instant messaging, or on social networks
- Data** Factual information, such as text, numbers, sounds, and images - anything that can be processed on a computer
- E-mail** A service that allows those people who have an e-mail address (accounts) to send and receive electronic messages.. As opposed to snail mail, e-mail sends your messages instantaneously, anywhere in the world
- Encryption** The process of protecting information as it moves from one computer to another. Passing through a complex mathematical process (an encryption algorithm), the information is encoded before it is sent and decoded with a secret key when it is received. Without this key, the information is undecipherable
- Internet** A large group of computers that are connected to each other. The Internet is used to send information quickly between computers around the world. It has millions of smaller domestic, academic, business, and government networks and websites, which together carry many different kinds of information (facts and details) and services
- Intranet** A private network, within a company or organization, that serves shared applications intended for internal use only (although some may be found on the public Internet). As the Internet continues to become more popular, many of the tools used on it are also used in private networks
- Local AreaNetwork (LAN)** A network that connects computers in a relatively small, predetermined area (such as a room, a building, or a set of buildings).. Workstations and personal computers in an office are commonly connected in a LAN. This allows individual users to send or receive files and to share access to files and data
- Mailing list** A list of e-mail addresses identified by a single name, such as [liste.siege@unesco.org](mailto:liste.siege@unesco.org). When an e-mail message is sent to the mailing list name, it is automatically forwarded to all the addresses in the list
- Password** A combination of letters and other symbols needed to login to a computer system or programme
- Records** Any information in all formats or media, created or received by persons employed by UNESCO in the performance of their duties for the Organization, and maintained as evidence
- Server** A host computer on a network. It houses information and responds to

requests for information (for example, it houses Web sites and executes their links to other Web sites)

**Spam** An e-mail message sent to a large number of people without consent, also known as Unsolicited Commercial E-mail (UCE) or junk e-mail. Spam is usually sent to promote a product or service. It is also found in newsgroups, where people post identical and irrelevant messages to many different newsgroups that have nothing to do with the content of the posting

**Smartphone** A cell phone that's integrated with a data device, containing the features of a PDA and more. They can be used to access the Web, email and different applications

**Tablet PC** A slate-shaped mobile computer device, equipped with a touch-screen or stylus

**User** Anyone legally benefiting from UNESCO's ICT facilities: regular staff, supernumerary staff, consultants, interns, representatives of staff associations, members of permanent delegations, members of national commissions and representatives of NGOs

**Web site** A place on the World Wide Web that's comprised of files organized into a hierarchy. Each file or document contains text or graphics that appear as digital information on a computer screen. A site can contain a combination of graphics, text, audio, video, and other dynamic or static materials. As a form of media, Web sites are similar to motion pictures, television, or print magazines, which also create and manipulate digital pictures and text

### **Webmaster or Web**

**Administrator** A commonly used term that can refer to a variety of individuals involved with the creation or management of a Web site. Most correctly, a Webmaster is the person who maintains, runs, or "watches over" the content and functionality of a Web site. In other words, he or she is the all- points information person or ambassador for a Web site

**WiFi (or wLAN)** A short for "Wireless Fidelity" (wLAN - Acronym for wireless local area network). A type of local area network that uses high-frequency radio waves rather than wires to communicate between nodes

**World Wide Web** Can be described as a collection of graphical pages on the Internet that can be read and interacted with by computer. You need an Internet connection, a computer, and a Web browser in order to access and view this online information.

Download [9.14A Directives for the Use of Information and Communication Technologies in UNESCO](#) 

## 9.14B Guidelines for the use of UNESCO's Web and Electronic Mail Facilities

- § Adapt the style of your mail to your relationship with the recipient and to the context of the communication; be especially careful with humour, sarcasm, understatements, idioms, etc.
- § When replying to an email, do not continue to include other people in what has become a two-way conversation.
- § Apply common sense reality checks before assuming a mail is valid.
- § Avoid emotional responses to messages.
- § Acknowledge immediately receipt of an urgent and/or important message even if you intend to send a longer reply later.
- § Avoid gratuitous messages and/or replies to replies.
- § Do not change the wording of a message you have received, if you forward or re-post it.
- § Give credit and provide source details to texts you use in your mail, if you are not the author.
- § Always give a subject heading which clearly reflects the content of the message; stick to one subject per message.
- § Do not change the subject line of an email if the response is a continuation of the same conversation.
- § Keep your messages short and to the point, without being terse.
- § Include the original material when replying to a message.
- § Adequately use upper and lower case characters when typing (e.g.: LOCKED UPPER CASE LOOKS LIKE SHOUTING).
- § Limit the use of symbols, non-standard fonts, special formatting or colours.
- § Review your email messages regularly and either file/archive or delete them in accordance with records management procedures.
- § Do not let personal use of the e-mail interfere with your professional duties.
- § Be aware of your right not to receive unsolicited messages disseminated by another user through a special distribution list if those do not concern directly your professional duties; make use of your right to unsubscribe from special distribution lists.
- § Limit the content of messages to be sent to distribution list to the absolute minimum and avoid including attachments.
- § Consider the possibility of posting messages on Internet/Intranet sites rather than using mailing lists.
- § Develop your own web skills and help your colleagues to do so.
- § Alert your webmaster to mistakes and/or functional problems with any UNESCO web pages.
- § Consult KMI and DPI/WEB for any Web creation/renewal project.
- § Post solely information that you are allowed to share.
- § Use Intranet facilities to publish professional information you have to share with colleagues.
- § Maintain the information you have published: update or remove outdated information and check regularly that no link is "dead" or broken.
- § Build light pages rapid to download; prefer simplicity and clarity to fancy graphics and colourful styles.
- § Give a lively dimension to your websites using interactive possibilities.

§ Avoid publishing empty pages with “under construction” label.

Download [9.14B Guidelines for the use of UNESCO’s Web and Electronic Mail Facilities](#) 

## 9.14C Policy on Internet Content Filtering

### Web Access Filter

UNESCO provides authorized users with access to the Internet in order to ensure that they are equipped with the necessary tools for communication, research, collaboration and other tasks that are required to fulfil their official duties. Authorized users are encouraged to use the Internet to further the goals and objectives of the organization and are reminded to adhere to all provisions stipulated in AM Item 9.3 “Information and IT Security Policy” paragraph 3.9 “Internet Use Policy”.

Certain categories that do not correspond to UNESCO’s values and objectives will be filtered (AM Item 9.14A , paragraph D, “Use of Web Facilities”). The categories used by the Internet access filter are pre-defined. Whenever access to a website is denied, the system will display a notification page that provides the user with instructions on how to request access through either reclassification or by defining of exception. In addition, to better protect UNESCO’s network and ICT equipment, the filter will block access to web pages that have been detected to be distributing malicious software or facilitating other malicious activities, even if the category of the website would otherwise permit access.

### Detailed description of blocked categories used for Internet access filtering

<b>Adult</b>	Directed at adults, but not necessarily pornographic. May include adult clubs); general information about sex, non-pornographic in nature; adult products or greeting cards; information about sex not in the context of health or disease.
<b>Child abuse content</b>	Worldwide illegal child sexual abuse content. This category is never displayed.
<b>Filter avoidance</b>	Promoting and aiding undetectable and anonymous web usage, including common gateway interface (CGI), PHP and Glymp anonymous proxy services.
<b>Gambling</b>	Casinos and online gambling; bookmakers and odds; gambling advice; competitive racing in a gambling context; sports booking; sports gambling; services for spread betting on stocks and shares. Websites dealing with gambling addiction are classified as “Health and nutrition”. Government-run lotteries are classified as “Lotteries”.
<b>Illegal downloads</b>	Providing the ability to download software or other materials, serial numbers, key generators and tools for bypassing software

	protection, in violation of copyright agreements. Torrents are classified as "Peer file transfer".
<b>Illegal drugs</b>	Information about recreational drugs, drug paraphernalia and drug purchase and manufacture.
<b>Parked domains</b>	Websites that monetize traffic from the domain using paid listings from an advertising network, or are owned by "squatters" hoping to sell the domain name for a profit. These also include fake search websites that return paid advertising links.
<b>Peer file transfer</b>	Peer-to-peer file request websites; the file transfers themselves are not tracked.
<b>Pornography</b>	Sexually explicit text or depictions. Includes explicit anime and cartoons; general explicit depictions; explicit chat rooms; sex simulators ;sexual related games; adult movies; lewd art; and web-based explicit e-mail.
<b>Unclassified</b>	Websites that are not in the vendor's database are recorded as unclassified for reporting purposes. This category may include mistyped web addresses.

## 9.16 Sound Recordings (superseded by AM 9.5D)

### Primary Author

Please see new [AM Item 9.5D Sound Recordings](#)

### 1. Overview

### 2. Definitions

### 3. Policies

### 4. Roles, Authorities and Accountabilities

### 5. Procedures and Processes

### 6. Guidelines

### 7. Forms

### Reference

[AC/AM/53](#) dated 27 April 2017

### 8. Additional Help

## **9.16A Sound Recordings (superseded by AM 9.5D)**



## 9.17 Handling of Official Correspondence

### Primary Author

For any information or suggestions, please contact the Executive Office of the Director-General (ODG), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item of the Manual contains the rules and procedures to be followed when handling the official correspondence of the Organization.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 The Correspondence Section, Executive Office of the Director-General (ODG/UC), supervises the handling of official correspondence. It is responsible for receiving and familiarizing itself with all mail addressed to the Director-General, deciding on the Sector to which it should be directed and giving an indication of the type of action required, and ensuring it is registered and distributed. It supervises the actions taken on mail of this kind, clears the draft letters submitted to the Director-General for signature or approval and ensures that the proposed replies are in compliance with the applicable rules, the established usage, the general policy of the Organization, the decisions of its governing bodies, and the instructions of the Director-General.

### 5. Procedures and Processes

#### 5.1 Internal mail

- (a) Internal memos are drafted based on the [standard form](#) available on the Intranet.
  - (i) A memo addressed to the Director-General or Deputy Director-General is signed by the ADG in question, or in the absence of the ADG, by the designated Director. For other memos, the officials with authority to sign are designated by their supervisors, depending on the importance of the issue and the rank of the addressee.
  - (ii) Copies are made for filing purposes and, if the author so wishes, for the information of other officials. In general, the author makes three: one for the chronological file of his/her unit, one for the subject matter file kept up to date by the unit, and one for the working file.
- (b) Cover notes are used instead of internal memos where it is not necessary to preserve the text in the long term. It is not strictly necessary to make copies of cover notes.
- (c) Forwarding slips are intended for forwarding items from one office to another and not for making observations. They are not intended to remain attached to the document they accompany. Where the addressee is clearly shown on the correspondence itself, there is no need for them.

## 5.2. External mail

- (a) Registration and attribution: All correspondence addressed to the Director-General and to the Deputy Director-General is registered and attributed for action by ODG/UC. When received in other sectors and services, correspondence of this type should be transmitted immediately to ODG/UC for registration and appropriate attribution in the Correspondence Management system (CM). Once done, ODG/UC indicates the type of action required (including instructions regarding content where appropriate) and ensures distribution to the responsible unit through the CM and via internal mail (the original of the correspondence and its annexes, if any). ODG/UC also ensures that copies are distributed to relevant units.
- (b) Preparation of responses: It is incumbent on the office of the ADG/Director in the responsible unit to ensure quick internal attribution and distribution so as to expedite the preparation of the appropriate response in due time (see paragraph (d) on deadlines below). It is also incumbent on this office to ensure that the content of the draft outbound letter responds to the issues raised in the incoming letter. Once a draft response is prepared, it should be submitted for the appropriate clearances within and outside the unit (see paragraph (c) below). ODG/UC is the last service on the list of visas and is responsible for the final verification of the content and form of responses at the signature of the Director-General and the Deputy Director-General, or that are to be signed on their behalf by an ADG. However, **such responsibility does not obviate that of the office of the ADG/Director to ensure the appropriateness and accuracy of content in the initial draft, or that of those whose clearance is requested.**
- (c) Clearance: No official may sign a letter until the text in question has received the necessary clearances. In the event of uncertainty, ODG/UC can provide guidance on the clearances required for correspondence to be signed by the Director-General or the Deputy Director-General, as well as on appropriate signatories (see also paragraphs (e) – (i) below). The practice of clearances is intended to ensure that the general policies of the Organization, as well as its rules, governing instruments, decisions of the Executive Board, resolutions of the General Conference and instructions of the Director-General, are respected. The aim of clearance is to make substantive corrections to the text; questions of form are dealt with by ODG/UC. Information as to when clearance is required can be found in the relevant table in the [UNESCO Correspondence Manual](#).
- (d) Deadlines: The maximum deadlines for replying to external mail are as follows: **10 working days** to reply to a letter or fax that requires extensive study or consultation, **5 working days** for a letter or fax that does not require such extensive study or consultation (such as responses to invitation, etc), and **3 working days for an e-mail**. These deadlines include the time required to obtain clearance for the draft reply. Where a reply may be delayed because extensive study and/or consultation is required on its contents or because the most relevant programme specialist to deal with the subject matter is absent, the author of the incoming communication should be sent an acknowledgement or interim reply, indicating when a final response will be sent. The responsibility for drafting an acknowledgement or interim reply falls upon the senior secretary for the division to which the incoming letter has been assigned. It is incumbent on the office of the ADG/Director of the unit concerned to ensure that holding letters are prepared in due time and that copies of such letters are provided to ODG/UC and other units that may need to have such information.
- (e) Signatures: The signatory of a letter is chosen depending on its nature and importance, the level of its addressee and any instructions issued when it was allocated. Letters addressed to Heads of State or Government are signed by the Director-General; those addressed to ministers are, depending on the case, signed either by the Director-General, the Deputy Director-General, the competent

ADG or ADG/ERI (where indicated by ODG). Standard letters to NGOs and IGOs bear the signature of the Director-General or ADG/ERI. Communications addressed to Permanent Delegates (such as invitations to information meetings held prior to the statutory meetings of the governing bodies or thematic meetings organized by the Sectors) are signed by ADG/ERI. In the absence of the Director-General, the senior official deputizing for him or her (the Deputy Director-General or an Assistant Director-General) signs on the Director-General's behalf; it is the Director-General's name that appears on the letter.

- (f) Correspondence about programme implementation may be signed either by the Sector ADG, or by a competent official to whom power has been delegated, on the understanding that he/she is responsible for obtaining the clearances required and sending copies to the persons concerned. Correspondence to be signed by such officials is normally limited to technical issues and implementation measures. It may neither propose nor ratify any general policy decision.
- (g) Correspondence for signature by the Director-General, Deputy Director-General or the competent ADG. The correspondence is prepared and put into its final form by the originating unit. ODG/UC must confirm in each case which clearances and signatures are required for mail to be signed by the Director-General or Deputy Director-General.
- (i) Signatory: Subject to any instructions from ODG, the Director-General or Deputy Director-General normally signs:
- a. letters addressed to Heads of State or Government;
  - b. letters instigating or confirming negotiations on measures to be taken at a high level nationally;
  - c. letters concerning a matter of general policy addressed to one of the following: the Secretary-General of the United Nations, Directors-General of the specialized agencies, or the heads of other intergovernmental organizations;
  - d. letters granting the patronage of the Organization (for more detailed information, please refer to [AM Item 13.9](#) on Use of UNESCO Name, Acronym and Logo);
  - e. other correspondence, if the Director, ODG so decides.
- (ii) Signature process
- a. A letter to be signed by the Director-General or Deputy Director-General must pass through the drafting/opinion/clearance/finalization cycle of the Correspondence Management system.
  - b. The final version of the letter is submitted to ODG/UC in a folder or portfolio of documents for signature, together with the key elements of the file, the draft showing the clearances and the original letter to which it is a reply, three copies and an envelope for mailing. Letters for signature by the Director-General must not be dated: ODG/UC puts on the letter the date when it is actually signed by the Director-General or Deputy Director-General.
  - c. Each copy sent outside UNESCO must be a photocopy of the signed and dated original and must bear the words "FOR INFORMATION". Internal Secretariat copies must be on un-headed paper and contain all the information shown on the draft: the name of the author, the logo of the Sector, the clearances obtained and the names of the persons being copied.
- (h) Correspondence from a Sector or Corporate Services
- (i) Correspondence regarding programme implementation must be signed by the ADG for the Sector concerned. In his/her absence, such mail may be signed, where authority is expressly delegated, by the Director of Division, or, subject to the provisions of [paragraphs 5.2 \(g\)](#) and [5.2 \(i\)](#) of this Item, by another competent official.
  - (ii) Correspondence to be signed by the ADGs, Directors of Division or other

competent officials is usually limited to operational issues and implementation measures flowing from the correspondence referred to in paragraphs [5.2 \(a\)](#) and [5.2 \(i\)](#) of this Item. Correspondence signed at unit level must neither propose nor ratify any general policy decision.

- (i) Correspondence for signature by ADG/ERI. This correspondence, when it does not come from ERI itself, is drafted by the Sector concerned. ADG/ERI signs letters not expressly mentioned in paragraph [5.2 \(g\)](#) above which are addressed to:
  - (i) UNDP (except for everyday correspondence of an administrative nature, signature of which is expressly delegated to the services concerned, in consultation with ADG/ADM);
  - (ii) delegations, intergovernmental and non-governmental organizations and National Commissions, to instigate an action. Subsequent correspondence may be signed by the Sector concerned, subject to the appropriate clearances set forth below;
  - (iii) certain officials of the United Nations and the specialized agencies, where issues of inter-agency coordination are raised.
- (j) Distribution of copies. Copies must be distributed to all those who have cleared the letter, as well as all the services that might be concerned by its content. Information as to when copies are required can be found in the [UNESCO Correspondence Manual](#).

### 5.3 Field Offices and National Commissions

- (a) It is vital for the Field Offices and National Commissions to be kept up to date with activities at Headquarters and involved in them as much as possible. They should therefore be copied on any mail relating to an activity concerning their region or country, as well as on individual letters of invitation, requests for information, and so on.
- (b) The Unit or Sector responsible for drafting a letter concerning a programme or project in a given country or region must ask the permanent field units in the relevant country or region for their input within a given time limit. That input must be attached to the file circulated with the letter for clearance. (See the UNESCO Intranet for a [list of permanent units in the field](#)).

### 5.4 Circular letters

- (a) Circular letters (CL) are letters with identical content, addressed to the governments of all Member States and signed by the Director-General to the exclusion of any other signatory. A CL is used where a specific decision or reply is required, or for sending information on the implementation of a provision of the Constitution or a legal obligation.
- (b) By contrast with other letters that must be signed by the Director-General, CLs are reproduced on standard UNESCO letter headed paper. The reference consists of the symbol "CL" followed by a consecutive number allocated by ODG. One copy for information is automatically sent to each National Commission and Permanent Delegation.
- (c) Procedure for the clearance, reproduction and sending of circular letters
  - (i) The originating unit sends to the Correspondence Section, ODG, the draft circular letter bearing the necessary clearances (see the [UNESCO Correspondence Manual](#)), together with all its annexes, in the proposed languages. ODG/UC revises it – if necessary – obtains the approval of the Director ODG for the draft letter, and returns it to the originating unit. The final decision as to languages is taken by ODG in consultation with the originating unit; ODG then submits a production request to ADM/CLD through [the Document Management System](#) and attaches the electronic version of the CL, as well as reference file(s), if any.

- (ii) The documents have been translated and drawn up, ADM/CLD sends the different language versions of the circular letter and its annexes to ODG, which: a) re-reads the CL; and b) forwards the different language versions of the annexes to the originating unit. The unit is then responsible for verifying the translations of the annexes and, together with ODG, ensuring that the titles and other expressions appearing both in the CL and the annexes are the same in all the languages. ODG then has the CL signed by the Director-General.
- (iii) After signature, ADM/CLD reproduces the CL and its annexes, and sends the required number of copies of the CL to the Distribution Unit of ADM/CLD so that it can print the names of the recipients; the Distribution Unit then provides these copies to ADM/HQD/Mail, ODG/UC indicates the date, ADM/HQD/Mail dates the CL, places it with the attachments in the envelopes prepared by the Distribution Unit and dispatches according to the instructions given.
- (d) Circular letters are accessible on the UNESCO website, under the same heading as documents of the General Conference and Executive Board. They are also accessible on [UNESDOC](#).

### 5.5 Standard letters

Standard letters are letters with identical content sent to addressees other than governments (such as letters to National Commissions, IGOs and NGOs) and signed by the Deputy Director-General, ADG/ERI or another designated official. The reference numbers of standard letters vary according to the originating unit. Where standard letters are to be signed by the Deputy Director-General, the provisions of paragraph 5.4 (c) above shall apply. In other cases, the originating unit is responsible for taking all the necessary steps.

### 5.6 Notes verbales

Generally speaking, a *note verbale* is used for routine communications and matters of secondary importance. At UNESCO, *notes verbales* (an example of which can be found in the [UNESCO Correspondence Manual](#)) are in most cases drafted by ERI and if not, they are cleared by ERI. It is customary to reply to a *note verbale* by a communication of the same type.

### 5.7 Languages to be used

- (a) Letters to Member States. For all practical information about contact details of the ministries responsible for UNESCO matters, the UNESCO National Commissions, modes of transmission and the language of correspondence, please consult the [database](#) compiled by ERI and available on the Intranet.
  - (i) Circular letters are drafted in English and/or French. ODG or ERI decides if there should be a Spanish version and submits a Document production request through the [Document Management System](#).
  - (ii) Other letters are drafted in either English or French, depending on the preference of the recipient. Where necessary, ADM/CLD handles translation into languages other than the original(s). In such cases, the originating unit drafts a summary of the contents in English or French and attaches it to all copies of the letter retained by the Secretariat.
- (b) Letters to international organizations are drafted in English or French.
- (c) Letters to other agencies or individuals are drafted in English, French or another official language of UNESCO, depending on the language of the addressee and the capacities of the originating service. Other languages may be used only in exceptional cases, with the express consent of the Executive Office or AO of the

originating service or ERI. For letters drafted in languages other than English, French or Spanish, a summary in English or French by the originating department shall be attached to all copies of the letter retained by the Secretariat.

## 6. Guidelines

- 6.1 For all information on the guiding principles for the drafting, presentation and submission of official correspondence of the Organization, please consult the [UNESCO Correspondence Manual](#).

## 7. Forms

Not applicable

## 8. Additional Help

- 8.1 For practical information about contact details of the ministries responsible for UNESCO matters, the UNESCO National Commissions, modes of transmission and the language of correspondence, as well as the persons to be copied, please consult the [database](#) compiled by ERI.

The [UNESCO Correspondence Manual](#) and the [database](#) are available on the UNESCO Intranet.



## 9.18 Policy on the Use of UNESCO Mobile Hardware

### Primary Author

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems (KMI) which is responsible for this Item. This item applies to Headquarters only (Original: English).

### 1. Overview

- 1.1 This Item sets out the policy on the use of mobile hardware within the Organization. The purpose of this item is to inform UNESCO staff members of the policy governing the use of UNESCO mobile telephones, smartphones and personal mobile telephones connected to UNESCO's messaging service, network or applications, with a view to maximizing use and containing costs.
- 1.2 This policy applies to all UNESCO staff members. Provisions contained in [Paragraph 5.1](#) and [Paragraph 6.1](#) may apply to staff at Headquarters only.

### 2. Definitions

- 2.1 This item concerns telephones, smartphones, phablets and tablets, hereinafter referred to as "mobile hardware", which enable voice and mobile data connections without being connected physically to a network.
- 2.2 Whenever applicable, this policy should be read in conjunction with the policy on the use of the electronic mail as applicable and contained in [AM Item 9.14](#) ("*Use of UNESCO's Web and Electronic Mail Facilities*") and [AM Appendix 9.14A](#) ("*Directives for the Use of Information and Communication Technologies in UNESCO*").

### 3. Policies

#### 3.1 Provision of Subscriptions and Mobile Hardware

UNESCO staff members who must be regularly accessible for business reasons may be granted a subscription and related device as an integral part of UNESCO's "mobile assets", upon their prior request and further to the authorization of the relevant Assistant Director-General or Director of Office or Central service. This authorization will specify the individual user profile to be allocated to the requesting staff member as can be found in [Paragraph 5.1](#) and will be communicated to KMI through the Administrative Unit.

The terms for the provision of mobile hardware are set out below.

#### Subscription

UNESCO will take out a subscription for a duration of 24 months covering voice calls only or voice calls and data, depending on the defined user profile. The cost of the subscription and basic options are covered by the threshold of monthly use defined in [Paragraph 5.1](#).

#### Hardware

- Provision of standard hardware for each usage category (GSM or smartphone). See [Annex A](#).
- Option for users to select different hardware from a list of proposed devices (see models in [Annex B](#)). In this case, cost of the hardware will be borne in full by the user and will be deducted directly from his or her salary. The rate will remain as negotiated

with the current operator.

- Hardware may be acquired or replaced at the fee subsidised by the operator only once every 24 months.
- If the hardware is broken, lost or stolen, it can be replaced on production of the damaged device or submission of a statement of loss or theft issued by the relevant services in the host country and the sector's or user's financial contribution to the replacement costs charged by the operator.

Any unauthorized amounts in excess of the user threshold set in the procedure contained in [Paragraph 5.2](#) below, will be deducted from the salary according to the procedures applicable for the recovery of costs relating to personal fixed telephone communications and will be itemized in the pay slip of the staff concerned.

Only UNESCO approved and owned mobile telephones are supported. The list of approved devices can be found in [Paragraph 3.3](#) below.

### 3.2 Usage of Mobile Telephones

Mobile telephones owned and provided by UNESCO and connected to the UNESCO messaging service, network or applications, must be used in conformity with UNESCO's Staff Regulations and Staff Rules, the Administrative Manual, Administrative Circulars, the Standards of Conduct in the International Civil Service and the usual accepted practices. Under no circumstances may mobile telephones be used either for unlawful activities, for commercial purposes that are not under the auspices of UNESCO or for personal financial gain.

Personal usage of UNESCO mobile telephones is permitted whenever consistent with this policy, and any ensuing costs must be reimbursed to UNESCO in accordance with the terms that can be found in [Paragraphs 5.1 and 5.2](#).

With a view to maximizing the use and containing the costs of mobile telephone communications, a list of basic user guidelines is provided in [Paragraph 6.1](#) below.

### 3.3 Standard Mobile Hardware provided by UNESCO

See [Annex A](#).

### 3.4 Asset Management

Standard mobile hardware, their accessories and the subscriber identity module (SIM card) issued under this policy are the property of the Organization and provided to authorized staff who should act as custodian.

Devices, accessories and SIM cards are managed in conformity with UNESCO's Property Rules and Regulations and, in particular, in conformity with [AM Item 10.1](#) concerning assets, including "small attractive items".

The estimated serviceable life of a mobile telephone governed by this policy is two years. The replacement of devices – upon confirmation of continued need – will be managed and effected upon receipt of the SIM card and accessories from the custodian of the previously issued device.

Mobile telephones issued to staff members must not be transferred to another person without the authority of the relevant Assistant Director-General or Director of Office or Central service.

Mobile hardware, standard accessories provided by the Organization and the SIM card must be returned on demand or on the last day of employment.

Other mobile hardware purchased by staff members under this policy will remain their property at the end of a minimum usage period of 24 months. If that usage period cannot be completed owing to separation, the staff member must pay *pro rata temporis* for the



remaining months of the “base” rate. (See [Annex B.](#))

### 3.5 Non-compliance

Violations of this policy may result in the termination of the subscription and the cancellation of the use of the mobile telephone.

### 3.6 Usage of Private Mobile Hardware

The use of private mobile hardware for professional activities is authorized.

Such authorization is limited to access to the Organization’s messaging service (e-mail, contacts, calendar and tasks).

No support is provided other than the provision of the necessary information for connecting to the messaging service.

The same usage and security rules described in this document apply to private mobile hardware connected to the Organization’s messaging service.

## 4. Roles, Authorities and Accountabilities

Not applicable.

## 5. Procedures and Processes

### 5.1 Basic plan coverage and thresholds

The following plan coverage and thresholds are applicable.

#### (a) Basic plan coverage

##### (i) The basic GSM plan includes:

- (a) unlimited telephone calls to land lines and mobiles through all operators in metropolitan France;
- (b) unlimited SMS messages within metropolitan France.

##### (ii) The basic smartphone plan includes:

- (a) unlimited calls to land lines and mobiles through all operators in metropolitan France;
- (b) unlimited SMS messages within metropolitan France;
- (c) up to 2Gb of data usage within metropolitan France.

##### (iii) The basic plan does not include:

- (a) MMS messages;
- (b) calls to international numbers (Europe: €0.215/minute; Switzerland, Andorra, Maghrib, United States of America, Canada: €0.253/minute; other: €0.688/minute);
- (c) calls received or originating from outside metropolitan France;
- (d) data usage outside metropolitan France (e-mail and the Internet);
- (e) SMS/MMS received or originating from outside metropolitan France;
- (f) calls to special numbers;
- (g) audio/video streaming.

#### (b) Basic subscription costs

- (i) GSM: €14.60.

(ii) Smartphone: €30.10.

(c) User profiles and monthly expense thresholds (tax included) paid by the Organization

(i) Low

User profile - Staff in technical or support roles and frequently on the move in Headquarters buildings.

Monthly expense payable by the Organization, including the basic subscription plan:

(a) GSM: €20;

(b) smartphone: €38.

(ii) Medium

User profile - Programme specialists and other staff travelling frequently outside France.

Total monthly expense payable by the Organization, including the basic subscription plan:

(a) GSM: €50;

(b) smartphone: €110.

(iii) High

User profile - Senior managers, SMT members.

No threshold, therefore the total monthly expense payable by the Organization will be the total amount actually invoiced.

*\* Management fees are charged for each component line of mobile hardware (€3 for GSM, €6 for smartphones), enabling all direct and indirect ancillary costs to be covered: maintenance of management software, BES server, provision of replacement batteries, chargers and other items.*

## 5.2 Procedure for justification and salary deduction

Every month, KMI will send all fees in excess of the set threshold to users and their Administrative Unit. All amounts in excess shall be deducted quarterly from the user's salary, and the Administrative Unit will be tasked with forwarding that information to BFM/FAS/PAY in the agreed format, before the 5th of each month.

The user may, however, through electronic mail, request additional coverage by informing the Administrative Unit of the business need justifying the excess (for example, mission travel). The request may be approved by the relevant Assistant Director-General or Director of Office or Central Service, should the additional coverage be deemed essential to the performance of the staff member's duties.

## 6. Guidelines

### 6.1 Basic User Guidelines:

(a) In France

(i) Use your mobile preferably for local and national telephone calls. Calls from land lines will be payable.

(ii) Avoid redirecting calls from your land line to your mobile (unnecessary additional

communication costs).

(iii) Use your land line for international calls (lower rates).

(b) International roaming

(i) Disable data connections when not in use.

(ii) Use Wi-Fi when possible.

(iii) Avoid downloading large attachments and photographs.

(iv) Disable applications using geolocation or generally requiring real-time or repeated connections (GPS, maps, etc.).

(v) Only make voice calls when strictly necessary. Deactivate call forwarding both to and from your device.

(c) Monitoring consumption - Users may monitor monthly consumption at any time by dialling 756 from their mobile telephone.

(d) Security guidelines

(i) In order to minimize the risk of leaking the Organization's information, mobile hardware must be configured in accordance with the security standards advised by the Chief Information Officer (CIO).

(ii) Users are required to set a password to lock/unlock their mobile hardware. The password must be at least four (4) characters long and composed of numeric and/or alpha characters.

(iii) The loss or theft of mobile hardware must be reported immediately to KMI.

(iv) After ten failed password attempts, the hand-held content will be completely deleted.

## 7. Forms

Not applicable

## 8. Additional Help

8.1 All enquiries on matters raised in this Item must be directed to KMI:

- Mr F. Percevault +33 (0)1 45 68 00 16 / e-mail [f.percevault@unesco.org](mailto:f.percevault@unesco.org)

- Mr. A. Joly + 33 (0)1 45 68 01 03 / +33 (0)6 03 69 08 01  
/ e-mail [a.joly@unesco.org](mailto:a.joly@unesco.org)

8.2 [Annex A: Standard mobile hardware provided by the Organization](#) 

8.3 [Annex B: Mobile hardware rates](#) (*In French only*) 

## 9.19 Policy on office printing and the use of multifunctional devices

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents, Documents Management Section (MSS/D) which is responsible for this Item. This item applies to UNESCO Headquarters only. (Original: English).

### 1. Overview

- 1.1 This Item sets out the policy on printer and printer/copier usage in the Organization. The purpose of this item is to inform UNESCO staff members of the policy governing the use of UNESCO printers and printer/copiers, and this with a view to maximize use and to contain the costs of such usage.
- 1.2 It is imperative to avoid waste and to firmly control costs, particularly at HQ, and therefore MFDs and/or the high volume (which are far cheaper per print transaction) will be the main vehicles for printing and copying at UNESCO, both on cost grounds and because of the need to maximize the exploitation of expensive assets. UNESCO must make more intensive and efficient use of its park of networked and economical to operate MFDs (multifunctional printer/copiers), and needs to phase out its extensive fleet of less efficient and costlier standalone printers.

### 2. Definitions

- 2.1 Printers are devices that can print documents sent to them from a computer.
- 2.2 Printers/copiers/scanners are multifunctional devices (MFDs) which can carry out printing, scanning and copying functions and which are normally networked.

### 3. Policies

- 3.1 Printing and copying – especially in color – should only be carried out when necessary for UNESCO procedures. UNESCO shall minimize, and where possible to eliminate, paper from workflows on cost, efficiency and environmental grounds and to discourage the use of color copying and printing on cost grounds.
- 3.2 All printing, copying and scanning work will be processed on the centrally managed MFD equipment, based on the “follow-me” principle, by identification through the ID Badge that all staff should permanently have in its possession. All users and all machines are managed through a PMS (Print Management Software), enabling on-distance preventive and corrective maintenance and monitoring.

### 4. Roles, Authorities and Accountabilities

- 4.1 MSS/D is responsible for formulating the rules and procedures relating to office printing and the use of multifunctional devices at UNESCO.
- 4.2 MSS/D is responsible for the Long Term Agreement providing MFD's for UNESCO Headquarters. All contractual arrangements for the lease, purchase, rent of printers, copiers, scanners and their related expenses (consumables, spare parts, repair, transport, training, paper...) are made by MSS/D. Individual users and sectors are not

allowed to purchase or hire personal printers, copiers, scanners, or MFD's and their related consumables outside this framework.

## 5. Procedures and Processes

- 5.1 Standalone printers will cease to be supported at HQ with immediate effect. No ink, supplies or spare parts can now be purchased by the Procurement Service for these standalone printers, which it is expected will be withdrawn from service as they cease to be operational.
- 5.2 All work (printing and copying) will be charged to the sector concerned. The use of the equipment for scanning is free. The charged rate includes the rental of the machine, the click charge, the paper and the service. Sectors will be invoiced monthly through the PMS (Print Management Software) and the Internal Invoicing Tool. Details on use and consumption can be provided on request by the sector Administrative Officer or Executive Officer up to 12 months after use. The full data of the Print Management Software will be stored by MSS/D for analytical and statistical use up to 5 years after use.
- 5.3 MSS will install MFD's based on geographical criteria (number of users per machine, maximum distance between office desk and machine, etc.). Under limited circumstances, MSS can install permanently or temporarily specific or additional machines addressing specific personal or functional requirements.
- 5.4 All networked MFD's – are set to double-sided printing in black and white as default. All PCs which are linked to these printers must also have their default printer preferences set to double-sided printing in black and white. Additional cost-saving features will be applied to reduce the volume and the cost of the equipment.
- 5.5 Where large volumes of printing (Print jobs with more than 1000 A4 pages or more to be printed) or short deadlines are required, contact should be made with MSS/D using the DMS (Document Management System) available at <http://dms.hq.int.unesco.org/>.
- 5.6 Chief MSS/D is responsible, under the authority of DIR/MSS, for fair and consistent application of this policy across the Organization.

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 Forms [AM 8-1: DMS – Request for Production Estimate](#) and [AM 8-2: DMS - Production Order](#) may be relevant.

## 8. Additional Help

For any questions related to specific needs please contact [clddproduction@unesco.org](mailto:clddproduction@unesco.org)

## 9.20. ICT Procurement and Utilization Policies

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Bureau of Knowledge and Information Systems Management (MSS/BKI) which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Hardware, software and network systems are vital organizational assets and indispensable management tools for UNESCO staff in the performance of their official duties.
- 1.2 In order to fully protect these assets and to enhance the uniform performance of these tools, the purpose of this policy is to inform UNESCO staff of the boundaries for the acceptable use of UNESCO acquired ICT Products and Services and of the organizational standards for its purchasing, licensing and use.
- 1.3 This policy applies to all UNESCO staff members and other contracted personnel, at Headquarters, Field Offices and Institutes.

### 2. Definitions

#### 2.1 ICT - Information and Communications Technologies

The ICT term comprises all technologies used to capture, process, transmit and display data and information by electronic means.

#### 2.2 ICT Products and Services

In this document ICT Products and services refers to all hardware, software, application software, network systems, telecommunication equipment, unified communication systems, printing devices and services, and IT services

#### 2.3 Desktop Software Tools

Desktop software is off-the-shelf software designed to help a computer user perform various tasks. Typical examples are word processors, spread sheets, presentation and slide tools, media players and database applications.

#### 2.4 Application Software

Application Software refers to business IT applications, automated IT solutions or IT application services, and include the set of business process designs, software, technologies, including web and content management, and relevant technical services that make up an IT solution that enables operational, communication or collaboration processes or capabilities.

#### 2.5 Outsourced IT application services acquisition

Outsourced IT application services acquisition: refers to the procurement of services related to the ongoing hosting and management of applications by an external vendor. These could be either software development or support services, or software utilization via Internet, commonly identified as Software as a Service (SaaS) or 'cloudbased' services

#### 2.6 Hardware

Hardware refers to the physical parts or components of ICT systems such as desktop computers, laptop computers, servers, storage devices, telecommunication and network equipment, monitors, printers, personal digital assistants, tablet computers, etc.

### 3. Policies

### 3.1 Acceptable use

- a) UNESCO-acquired software, hardware and network systems, as provided to the staff, are to be used for tasks necessary for discharging official duties and must be used in conformity with UNESCO's Staff Rules and Regulations, the Administrative Manual, Administrative circulars, the Standards of Conduct in the International Civil Service and the usual accepted practices. Under no circumstances may they be used either for unlawful activities, for commercial purposes that are not under the auspices of UNESCO, or for personal financial gain.
- b) By using the Organization's provided ICT products and services, UNESCO staff assume personal responsibility for their appropriate use and acknowledge compliance with this policy.

### 3.2 Purchasing

- a) All purchases of ICT products and services must comply with [AM Item 10.2](#) "*Procurement of Goods, Works and Services*" and this ICT procurement policy.
- b) MSS/BKI ensures that ICT Products and Services conform to the standards and are purchased or contracted at the best possible price within the terms of long-term agreements (LTA) concluded with one, or few suppliers, selected under a fair competitive procurement process.
- c) All requests for ICT Products and Services must be made within the LTA framework (when available) and planned in the context of the preparation of the workplans of each Sector, Bureau or Office. MSS/BKI will review the need and determine the standard that best accommodates the desired request and plan, if MSS/BKI determines that such new equipment, product or service is needed.
- d) No purchase order related to ICT products or services shall be raised without formal approval of BKI.
- e) All software acquired by UNESCO or developed by UNESCO staff or contracted personnel as part of his or her official duties, is and at all times shall remain UNESCO property. All such software must be used in compliance with applicable licenses, notices, contracts, and agreements.

### 3.3 Licensing

- a) Each staff member and contracted personnel is individually responsible for reading, understanding, and following all applicable licenses, notices, contracts, and agreements for software that he/she uses on UNESCO provided computers.
- b) Purchased IT applications must be installed and deployed according to the conditions of the vendor license agreement.
- c) Software source code of custom developed applications must remain the property of UNESCO, regardless of whether these are developed by UNESCO staff, contracted personnel or a 3rd party vendor.

## 4. Roles, Authorities and Accountabilities

### 4.1 Bureau of Knowledge and Information Systems Management (MSS/BKI)

The bureau of knowledge and information systems management will define standards for all ICT products and services, evaluate the organizational and individual needs. It will also develop acquisition plans, establish bases for joint procurement and will be responsible of the negotiation of Long term Agreements related to ICT products and Services.

### 4.2 Procurement Section (MSS/DCS/PRO)

The purchasing function will be centralized within the Procurement section. It will also give advice to requestors on the utilization of LTAs and will maintain the related

catalogues of products and services.

## 5. Procedures and Processes

### 5.1 Desktop Software Tools

- a) The list of the standard suite of software that can be installed on UNESCO computers can be found [AM Appendix 9.20A](#) and is fully supported by MSS/BKI. Users can contact MSS/BKI for service and support by dialing # 11.
- b) UNESCO staff and other contracted personnel needing software other than those programs listed in [AM Appendix 9.20A](#) must request such software from MSS/BKI. Each request will be considered on a case-by-case basis in conjunction with the purchasing section of this policy.
- c) MSS/BKI is exclusively responsible for installing and supporting all software on UNESCO computers.

### 5.2 Application Software

- a) This section applies to IT applications developed, acquired or leased by UNESCO in Headquarters and Field Units in support of UNESCO's business processes, information, and programme support and execution.
- b) General Considerations
  - (i) Each application has a process owner, which is the unit, section, division or sector that owns the process supported or to be supported by the application.
  - (ii) Submission to BKI is required as from the earliest stage of the project, preferably as soon as the need of an application is identified. The Submission process is described in the "*General guidelines for procurement and development of Application Software*" [AM Appendix 9.20B](#).
  - (iii) It is sole responsibility of the process owner to make the timely and complete submission of requests for application software.
  - (iv) Total cost of ownership (TCO) must be considered when assessing application choices. This includes all cost components, such as implementation, roll out and maintenance fees as well as recurring operational expenses, like backup and yearly maintenance.
  - (v) IT architectural fit must be taken into account, considering the suitability and fit within UNESCO's current application and technology architectures.
  - (vi) The Bureau of Knowledge and Information Systems Management (MSS/BKI) shall make publicly available the applications catalogue of the organization. This register shall also contain IT applications unique to specific sectors, division or units. To give opportunity for re-use and eventual standardization in case the same IT application is needed elsewhere.
  - (vii) Exceptions to IT application standards shall be arranged through the Standards, Architecture and Security section, and must be fully justified by the requesting business unit. Any exceptions will require formal approval from the CIO.
- c) Re-use versus Buy versus Build
  - (i) The principle of re-use before buying and buying before building an application will apply to application software acquisition.
  - (ii) Existing IT applications or technologies must be re-used where appropriate to lower management costs, leverage existing investments and reduce integration requirements.
  - (iii) New applications must not re-create information already found in existing tools and data sources. Use of the appropriate reference or master data must be preserved at all times.
  - (iv) A decision to 'Buy' or use or lease a commercial application is recommended



where no existing in-house tools are available. Commercial applications should first be investigated as these generally have lower overall cost when compared with custom applications.

- (v) Custom developed applications carry a high cost of ownership, and are recommended only when a unique or high degree of customization is essential. A decision to 'Build' or develop custom, new applications is taken only for processes specific to UNESCO for which no existing in-house or off-the-shelf tool can be found.
- d) Outsourced IT Application Service Acquisition
  - (i) Acquiring IT application hosting and services in SaaS modality should follow guidelines similar to the acquisition of an IT application to be hosted internally.
  - (ii) The selection of an external software service for UNESCO use follows evaluation procedures that compares its benefits to alternative options, such as buy or build an application product.
  - (iii) A strategy that allows UNESCO to maintain direct control of all data must be worked out with the SaaS vendor.
- e) Open Source Software and other Free Software
  - (i) Open source software (OSS) is software that is distributed under a license that complies with the Open Source Definition. Computer software that is available in source code form. The source code and certain other rights normally reserved for copyright holders are provided under an open-source license that permits users to study, change, improve and at times also to distribute the software.
  - (ii) OSS can be used to support UNESCO business needs and processes. As with any other application technology choice, it will need to fit in UNESCO's ICT architecture and should still meet the same criteria as proprietary software.
- f) Application Software Disposal
  - (i) Applications are removed from the production environment when they are no longer required, or when they no longer adequately support the business process they were originally intended to enable.
  - (ii) Applications that are not registered in the applications catalog with up-to-date information or that are not confirmed operational during the yearly review will be considered as no longer required.
  - (iii) Information created, related or used in IT applications to be disposed must be migrated or otherwise archived consistent with the retention guidelines of the Records Management policy

### 5.3 Hardware

- a) The list of the standard computers and hardware configuration can be found in [AM Appendix 9.20A](#).
- b) UNESCO hardware acquired and issued under this policy is the property of the Organization and is provided on loan to the authorized staff who should act as custodian.
- c) Standard computers have a minimum serviceable life of four years and are fully serviced by MSS/BKI. Users can contact MSS/BKI for service and support by dialing # 11.
- d) Laptops are provided to staff required to frequently work away from the office and if deemed necessary by the responsible ADG or Director.
- e) UNESCO staff needing other hardware must request such hardware from MSS/BKI. Each request will be considered on a case-by-case basis in conjunction with the purchasing section of this policy.

### 5.4 Printing Devices and Services

- a) Please refer to [AM Item 9.19](#) "Policy on Printer and Printer/Copier Usage".

#### 5.5 Non-UNESCO Hardware and Software

- a) No outside equipment may be plugged into the UNESCO network without MSS/BKI prior written permission. See also [AM Item 9.3](#) "Information and IT Security Policy", paragraph 3.6 a) xi) and xii) for details.
- b) MSS/BKI does not support non-essential, non-work-related, downloaded software from the Internet, pirated software, free software or computer games and will immediately remove any such software that may interfere with the operation of the network, the operating system or any of the standard software.

#### 5.6. Security

- a) In order to minimize the risk of the Organization's information leakage, UNESCO acquired software, hardware and network systems are configured according to the security standards as advised by the Chief Information Officer.
- b) MSS/BKI will remain the sole lockdown Administrator in the user profile of all UNESCO hardware.

#### 5.7. Non-compliance

Non-compliance with this policy should be brought to the attention of the Director of Bureau/Office or the Director/Head of field office and may result in disciplinary measures in accordance with [UNESCO Staff Rules and Regulations](#).

### 6. Guidelines

- 6.1 [AM Appendix 9.20B](#) - General guidelines for procurement and development of Application Software.

### 7. Forms

Not applicable

### 8. Additional Help

- 8.1 Any questions on issues raised in this policy should be addressed to Mr. Gyula Bognar in MSS/BKI, on extension +00 33 (0)1 4568 0520 or by e-mail at [gy.bognar@unesco.org](mailto:gy.bognar@unesco.org).

## 9.20A Hardware and Desktop Software Standards

### A. Desktop Software Standards

1. **Standard suite of software**
  - a. OS: Windows 7 Enterprise  
Language: US version with MUI (Multi User Interface)
  - b. Productivity tool: MS Office 2010  
Language: US version with MLP (Multi Language Pack)
  - c. Browser: Internet Explorer (IE9)
  - d. E-Mail client: Outlook (part of Office 2010)
  - e. Symantec Antivirus
  - f. NetOp
  - g. Adobe reader
2. Where applicable the following software will be installed:
  - a. SAP client
  - b. Flash
  - c. Java

### B. Hardware standards

**Only one: either desktop or laptop (with or without docking station) – individual choice**

#### 1. Desktops

- Specifications (standard users):
  - Desktop computer:
  - Processor: Intel Core i5
  - Memory: 8GB
  - Hard disk: SSD 256 GB
  - Video: integrated video card with 1 display port and 1 VGA
  - Screen: 24" 16/10 or 21.5"
  - Keyboard/mouse: USB
  - USB ports: USB 3.0; min 4
  - Network: Gigabit Ethernet
  - Optical disk: DVD+/-RW
  - 4 years NextBusinessDay Onsite warranty

#### 2. Laptops

- Lightweight Laptop Specifications:
  - Processor: Intel core i5
  - Memory: 8GB
  - Hard disk: SSD 256GB
  - Screen: 14" including HD webcam
  - Keyboard: QWERTY or AZERTY; waterproof
  - Mouse: Trackpad

- USB ports: USB 3.0; min 3
- Network: Gigabit Ethernet
- Wireless: 802.11 B/G/N; Bluetooth
- Optical disk: None
- Docking Station: Optionnal
- External display port: 1 DisplayPort or 1 VGA
- 4 years NextBusinessDay Onsite warranty

· Heavier, bigger capacity Laptop:

- Processor: Intel core i5
- Memory: 8GB SDRAM
- Hard disk: SSD 256 GB
- Screen: 17" including HD webcam
- Keyboard: QWERTY or AZERTY
- Mouse: Trackpad
- USB ports: USB 3.0; min 3
- Network: Gigabit Ethernet
- Wireless: 802.11 B/G/N; Bluetooth
- Optical disk: Optional
- Docking Station: Optional
- External display port: 1 DisplayPort or 1 VGA
- 4 years NextBusinessDay Onsite warranty

## 9.20B General guidelines for procurement and development of Application Software

1. **Scope**
  - 1.1 Domain of application: All sectors, HeadQuarters, Field Offices and Institutes
  - 1.2. Only exceptions are applications not controlled by UNESCO, not installed in UNESCO equipment or premises and not linked to our ICT facilities
  - 1.3 It concerns all application software, bought, developed internally or externally, and IT services contracted to an individual or to a company to develop or modify an application.
2. **Identification of the need**
  - 2.1 The IT activity begins when a unit, section, division or sector initiates a process improvement activity. Opportunities to enhance a process with IT tools, or awareness of an IT tool or service that would make possible an improved capability or process usually triggers initial investigation into possible solutions.
  - 2.2 The identification of the need for IT solutions or services is the catalyst that triggers the involvement of BKI so that the business need can be well structured and addressed appropriately.
  - 2.3 The work plan preparation period is very important for the identification of application software needs. Once they are clearly identified, the process should be launched immediately after, so the process owner and BKI could have adequate time to evaluate and select the most coherent, efficient and less costly solution.
  - 2.4 The initial step of the process is to formalize an application software request by filling the appropriate form in the UNESCO applications catalog, classifying it as Project, and filling as much information as possible of the potential application.
  - 2.5 The application catalogue submission form can be found at <http://myintranet.hq.int.unesco.org/en/mss/bki/ap/Pages/default.aspx>.
3. **Initiation**
  - 3.1 Within 5 days of reception, the BKI's account manager in charge of the requestor's sector or office will come back with a reply whether the new application could be accepted, could not be accepted, or if further investigation is needed.
  - 3.2 BKI's Account manager will guide the requestor in the preparation of high level functional requirements. The requestor will concentrate in describing business processes, data flows, workflows and functionalities but must avoid by all means suggesting a technology or direct the need to a specific technical solution.
  - 3.3 Depending on the complexity and impact of the application. A project team and evaluation committee may be established. Their composition will depend on the expertise needed. The evaluation committee will be, in most of the cases, a subset of the KM & ICT Working group.
4. **Project Assessment**
  - 4.1 Each application has its specificities, level of complexity and impact in the organization's ICT architecture and ways of working. Therefore, each assessment process will be tailored in order to better evaluate the project. As result, the length and depth of the assessment will vary, as well as the aspects evaluated.
  - 4.2 Based on the high level functional requirements provided by the process owner, BKI will identify the possible solutions, and will assist the process owner in the a re-use, buy or Build decision process:
    - a) Decision to Re-use
      - In order to avoid duplications, BKI will verify if there is any existing

application for the same purpose or an existing module, even if it's not active, of an existing application that could fit the purpose (i.e. SAP ERP modules not yet active but present in the product)

- If the possibility to re-use exists, BKI will coordinate the evaluation of the time, cost and other implications of adapting the existing application to accept the additional process. An estimation of increase in direct and indirect operational costs should be taken into account when taken the decision (licenses, maintenance, infrastructure, etc).

b) Decision to Buy

- If there is no existing application for the same purpose, a market study should take place in order to identify Commercial off-the-shelf solutions, open source solutions or Software-as-a-Service (SaaS) solutions that could match the requirements with minimal or no customizing.
- Preference shall be given to solutions that are flexible, that fit within UNESCO architecture and could easily be interfaced with our business applications.
- Tight deadlines may encourage the decision to buy, however this is justifiable only in case of force majeure and other emergency situations where UNESCO has no direct control. Bad planning or delay in contacting BKI cannot be considered as urgency situations.

c) Decision to Build

- If there is no existing application at UNESCO nor available from a 3rd party, that would mean that the business requirement is unique to that specific process and specific to UNESCO. Then a decision to build can be taken.
- If commercial off-the-shelf solutions are available to meet the business requirements but the functionality is too extensive or too costly for UNESCO then a build solution could be a better option.
- By all means new applications must follow UNESCO standards. Any request for exception will be approved only on exceptional basis if properly justified.

4.3 Once the sourcing decision is taken, BKI will evaluate the feasibility of the solution, and the architectural fit. If there is no conflict then a Business Case document should be prepared by the process owner with the guidance and help from BKI.

4.4 For the cases of Re-use or Build further analysis should be performed to conclude if the IT works needed are going to be performed internally by UNESCO staff, or externally by a 3rd party.

a) Development and other IT works externalization can be justified only if the capacities needed are not present at UNESCO or if the staff that could perform the IT works could not accommodate this additional workload due to previous commitments with other projects.

b) If the choice is to externalize the development, then the process owner will prepare the Terms of Reference (ToR) for the IT works to be performed, with the help of BKI.

4.5 BKI will put extra attention on the sustainability of new applications; every Business case must include life-long maintenance provisions and the estimation of one-time and recurring funding required for at least the first two years of operations.

5. **Project confirmation**

5.1 If the project is feasible and the funding secured. The project's business case is submitted to the evaluation committee along with BKI's assessment.

5.2 If the committee approves the project, the project is confirmed and formalized and project manager is appointed.

a) For small projects or where the total procurement value is below 35,000 USD the project manager will remain within the process owner sector.

- b) For large projects or where the total procurement value is above 35,000 USD the project manager will be appointed within BKI and the process owner should appoint a Project coordinator that will be preferred interlocutor to BKI.
- 5.3 Project documentation is archived and the project closed if the Business Case is not approved by the committee, or if considered non-feasible or if it will create conflicts within UNESCO architecture.
- 6. Procurement of Applications and IT development services**
- 6.1 For projects that need contract of IT services and for the ones that follow a buy decision, a procurement process should be launched.
  - 6.2 It should respect the [AM Item 10.2](#) Procurement of Goods, Works and Services and the ICT procurement policy [AM Item 9.20](#).
  - 6.3 BKI remains available for consultation during the procurement process.
  - 6.4 For complex procurement projects or where the total procurement value is above 35,000 USD, BKI's appointed Project Manager shall be part of the selection panel.
  - 6.5 Whatever is the case No purchase order related to IT products or services shall be raised without formal approval of BKI as in the ICT procurement policy [AM Item 9.20](#) the approval process will be supported by the Contract Management Tool by including BKI's validation into the workflow of related contracts.
- 7. Development works**
- 7.1 All development of new application, and modification of existing ones, should be coordinated with BKI's development unit
    - a) For External or Sectorial development the project manager will submit the project plan to the Chief of BKI's Development unit, and will keep him/her informed off the advance of the development.
    - b) For development within BKI. Chief of BKI's development unit will schedule the work and will provide weekly feedback to the Project manager.
- 8. Escalation**
- 8.1 At any time during the process all escalations are to be done via the CIO office.

## 9.21 Policy on Electronic based Procedures

### Primary Author

For any information or suggestions, please contact the Division of Knowledge Management and Information Systems (KMI) which is responsible for this Item. This Item applies to Headquarters and Field Offices (Original: English).

### 1. Overview

- 1.1 The increased use of electronic authentication techniques as substitutes for handwritten signatures and other traditional authentication procedures has suggested the need for a specific policy framework to reduce uncertainty as to the legal effect that may result from the use of such modern techniques.
- 1.2 This policy identifies UNESCO requirements for the use of electronic signatures (hereafter “e-signatures”) and electronic records (hereafter “e-records”) in conducting UNESCO business operations in support of UNESCO programme operations.
- 1.3 The policy is intended to foster the understanding of e-signatures and the confidence that e-signatures, given that they satisfy certain criteria of technical reliability, are functionally equivalent to a handwritten signature and can be relied upon for internal approval procedures and to conduct UNESCO business, where appropriate. Thus, under this policy, UNESCO may require that UNESCO personnel use e-signatures to conduct certain UNESCO procedures that previously had required handwritten signatures and approvals on paper documents.
- 1.4 Electronic-based procedures increase the transparency, economy and efficiency of daily working practices and facilitate improvements in management reporting.
- 1.5 This policy applies to all individuals employed by UNESCO, whether paid or unpaid, including but not limited to staff, consultants, supernumeraries, interns and volunteers.

### 2. Definitions

- 2.1 **Authentication** is a function for establishing the validity and assurance of a claimed identity of a user, device or another entity in an information system, at a specific point in time.
- 2.2 **An electronic signature or “e-signature”** means data in electronic form in, affixed to or logically associated with, an e-record, which may be used to identify the signatory in relation to the e-record and to indicate the signatory’s approval of the information contained in the e-record.
- 2.3 **Electronic signature authentication techniques** provide functional equivalents to:
  - (a) handwritten signatures; and
  - (b) other kinds of authentication mechanisms used in a paper-based environment (e.g. seals or stamps).

Electronic signature authentication techniques include the use of personal identification numbers (PINs), digitized versions of handwritten signatures (e.g., a facsimile signature), and other methods, such as clicking an “OK-box”. An e-signature is related to but distinct from a digital signature, which is a cryptographic technology-dependant authentication technique. Digital signatures are not currently used at UNESCO or proposed to be used by this policy item.

- 2.4 **An electronic record or “e-record”** is a document that is created or received in electronic form by UNESCO personnel or UNESCO information systems in the course of a practical activity.



- 2.5 **A procedure** is a formal description that describes steps to be performed to obtain a specified outcome or output. A procedure normally establishes the manner by which the activity will be carried out and who is responsible for the action. A procedure communicates accepted practice and sets boundaries ([AM Item 0.1](#) “Governance”).
- 2.6 **Record identity** is the distinguishing character of a record, i.e., the attributes of a record that uniquely characterize it and distinguish it from other records.
- 2.7 **Record integrity** is the quality or state of being a complete and uncorrupted record.
- 2.8 **The signatory** means a person or entity that holds signature creation data and acts either on its own behalf or on behalf of the person it represents.

### 3. Policies

#### 3.1 Equal treatment and compliance with a requirement for a signature

- (a) To the fullest extent, UNESCO accepts e-signatures as legally binding and equivalent to handwritten signatures to signify an agreement if the e-signature is compliant with international standards and considered reliable for purpose for which it was created and used.
- (b) An e-signature is considered to be reliable if:
- (i) The signature creation data are, within the context in which they are used, linked to the signatory and to no other person;
  - (ii) The signature creation data were, at the time of signing, under the control of the signatory and of no other person;
  - (iii) A process for validating that the content has not been altered after the time of signing can be established.
- (c) KMI shall determine which e-signatures satisfy the provisions of paragraph 3.1(a).
- (d) When a UNESCO procedure has been identified and approved under this policy for the use of e-signatures, and where UNESCO policies require a handwritten signature, that requirement is met if the document contains an e-signature, unless that Agreement would not be valid or effective under applicable law.
- (e) This policy does not limit UNESCO’s right or option to conduct a UNESCO procedure on paper or in non-electronic form, nor affect UNESCO’s right or obligation to have documents be provided or made available on paper when required under applicable law.

#### 3.2 Retention of e-records

- (a) Where administrative, legal, financial and/or historical obligations require that certain documents, records or information be retained, that requirement is met by retaining e-records, provided that the following conditions are satisfied:
- (i) e-records are maintained so that they are accessible and secure for the duration of their scheduled lifecycle; and,
  - (ii) e-records are retained in the format in which they were created, sent or received, or in a format which can be demonstrated to represent accurately the information created, sent or received; and,
  - (iii) such information, if any, is retained as enables the identification of the origin and destination of an e-record and the date and time when it was sent or received; and,
  - (iv) such information, if any, is retained as enables the identification of the presence or removal of an e-signature.
- (b) Records Management policy and procedures shall define the responsibilities of business process owners (see [AM Item 0.1](#)) to ensure that data and information are properly maintained, regardless of format. See [AM Item 9.7](#) “Records Management”.

- (c) Procedures shall inform the development and implementation of a comprehensive programme for protecting UNESCO vital e-records from catastrophe or disaster.

#### 4. Roles, Authorities and Accountabilities

- 4.1 KMI shall undertake an appropriate analysis prior to approving the use of e-signatures or e-records for specific UNESCO procedures; and, based on such analysis, shall designate (with the agreement of business process owners) those UNESCO procedures in which e-signatures and e-records will be required in place of handwritten documents.
- 4.2 KMI shall adopt security procedures for e-signatures and e-records that are practical, secure, and that balance risk and cost.
- 4.3 KMI shall implement e-signature techniques supported by administrative policies and procedures that are as technology-independent and/or neutral as possible.
- 4.4 The use of e-signatures shall be assigned to Approving Officers who have been granted authority in line with the delegation from the Director-General (see Article 5.7 of the Financial Rules, in [AM Appendix 3.3A](#)). The levels of responsibilities and delegation for e-signatures shall be equivalent to those governing hand-written signatures.
- 4.5 UNESCO personnel who falsify e-records or e-signatures are subject to disciplinary action under the Staff Regulations and Rules of the Organization. Individuals are required to report any suspect or fraudulent activities related to e-records or e-signatures immediately to the IT Security Officer in line with [AM Item 9.3](#).
- 4.6 Nothing in this policy is intended to authorize any individual to sign on behalf of UNESCO if he or she has not been granted such authority.

#### 5. Procedures and Processes

##### 5.1 Automation of manual/paper-based procedures

- (a) Where electronic-based procedures are not yet available in the organization, business process owners shall review existing procedures that are executed with sufficient frequency to warrant an investment in their automation. Any development should incorporate e-signatures for approval requirements, where applicable.
- (b) Upon the initiative of the business process owner or KMI, a cross-functional team of process owners, end-users and KMI will assess the potential for replacing a manual procedure/signature with an electronic procedure/signature and propose joint recommendations for implementation of the automation.
- (c) The practice of maintaining manual/paper-based procedures where organizational electronic-based alternatives are in place and available shall be considered as in non-compliance with this policy. Paper-based procedures accommodated for as part of a contingency strategy formalized in the organizational business continuity plan are not concerned by this provision.

#### 6. Guidelines

It is proposed that a number of guidelines are developed via business analysis to illustrate the application and/or effect of the above policy on the following:

- i. Email
- ii. Memos
- iii. Etc.

*[to be published]*

#### 7. Forms

Not applicable

### **8. Additional Help**

Not applicable

## 10.1 Property

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Finance and Accounting Section, (BFM/FAS), which is responsible for this Item. This item applies to Headquarters and Field Offices. (Original: English).

### 1. Overview

- 1.1 The purpose of this manual item is to set out policies and procedures for the management of property at Headquarters and UNESCO entities away from Headquarters. The policies and procedure stated are for creating, maintaining and updating property records, labelling property, monitoring the movement of property, recommending the disposal of excess, obsolete and unserviceable property and conducting periodic physical inventories.
- 1.2 The proper care and security of UNESCO property is the responsibility of all staff members; and [paragraph 4](#) below establishes the delegation of responsibility for the acquisition, maintenance, protection and suitable utilization of all UNESCO Property.
- 1.3 The contracting of property is covered under [Chapter 7](#), [Item 9.20](#) and [Item 10.2](#) of the Administrative Manual (AM).

### 2. Definitions

- 2.1 **Property** includes land and buildings, motor vehicles, various types of machinery, information technology equipment, office furniture and equipment, heritage assets and etc. for which UNESCO is responsible, whether acquired by purchase, rental, loan, donation or any other means.

- (a) Categories of property:

There are two types of UNESCO property which are non-expendable and expendable:

- (i) **Non-expendable property:**

There are three categories of non-expendable property:

- a. **Fixed Asset (FA)** refers to a tangible or physically verifiable assets that meets the following criteria:
        - i. the asset has a serviceable life of more than one year;
        - ii. the value of the asset can be reliably measured and is valued at **USD 1,000** or more per unit;
        - iii. it is under UNESCO's control.
      - b. **Small Attractive Items (SAI)** are defined as items of an attractive nature and easily removable from the premises because of their size and with a value range of between **USD 300 and USD 1,000** per unit and with a serviceable life of more than one year. SAI are also recorded as **fixed assets**, refer below to [paragraph 6.4](#) on list of items qualifying as SAI.
      - c. **Works of Art:** A work is considered to be a work of art if it is recognized as such based on its artistic value. Examples are sculptures, paintings, murals, mosaics, installations, antiquities and other artifacts or traditional objects acquired by the Organization, or donated by Member States on the occasion of special events such as concerts, exhibitions, official visits, anniversaries or conferences (refer to [AM Item 12.9](#)).

The non-expendable property, such as Works of Art, FA and SAI are maintained in the **FABS Asset Management Module (AMM)**.

(ii) **Expendable property**

**Non-Fixed Assets (NFA)** are moveable items with a value of **less USD 1,000** per unit (e.g. office furniture, office consumables). These items are **not** maintained in the AMM.

- 2.2 **Project Assets** are equipment, motor vehicles, furniture, materials and supplies acquired through extra-budgetary resources. Such assets are devoted exclusively to the execution of a project in accordance with donor agreement. All controlled project assets with a value of more than USD 1,000 or USD 300 in the case of Small Attractive Items must be maintained in AMM and shall remain the property of UNESCO.
- 2.3 **Custodian** is a staff member to whom assets are loaned for execution of his/her official duties. He/she is accountable and responsible for the proper care and security of the property issued.

### 3. Policies

- 3.1 The general policy requirements relating to fixed assets are to:
- (a) Ensure that the proper utilization of the assets owned or controlled by the Organization is used appropriately and for official purposes to serve the overall needs of the effective implementation of the Organization's programmes and/or projects;
  - (b) Ensure that all assets are registered and recorded in AMM of FABS;
  - (c) Ensure effective management of assets is in line with the established policies and procedures of the Organization;
  - (d) Ensure that assets are distributed to Custodians against receipt of a signature;
  - (e) Ensure that correct and up to date information are maintained in FABS AMM via keeping track of all assets;
  - (f) Ensure that the procedures on disposal of assets are properly followed and applied.
- 3.2 Ensure the application of the accounting policies as detailed under guidelines in [paragraph 6.1](#), 'UNESCO International Public Sector Accounting Standards (IPSAS) Policy Paper 7 on Property Plant & Equipment';
- 3.3 Project Assets which meet the criteria of fixed assets and small attractive items, that are deemed to be under UNESCO's control only and it can be demonstrated, i.e. meets six or more positive response are to be maintained in the FABS AMM. The criteria for recognizing controlled project assets are indicated below in [paragraph 6.3](#).
- 3.4 On termination of the project in the case of funds-in-trust, UNESCO shall, in consultation with the donor decide on the transfer of the official title of such project assets.
- (a) The title to all property, materials and supplies, other than of FA and SAI are considered to be transferred to the beneficiary Government upon delivery to the project site in the case of self-benefitting trust agreements.
  - (b) Except in cases where the donor has explicitly agreed and has stipulated in the Donor Agreement that UNESCO will retain the ownership of the FA and SAI after Financial Closure of the project/ programme, the disposal of FA and SAI shall be in accordance with [paragraph 5.2](#) (below), and all sale proceeds will be transferred to funds as authorized by BFM.

### 4. Roles, Authorities and Accountabilities

- 4.1 **Director of MSS** has overall responsibility for the management of property.
- 4.2 **Contracts Committee (CC)** is responsible for reviewing and authorizing disposal through

redeployment, transfer of ownership, write off and sale, of all fixed assets with the **combined acquisition value equal to or more than USD 50,000** at the time of disposal:

- (a) Submissions to the Contract Committee (CC) for assets shall be made through MSS/OPS/HPU;
- (b) Transfer of project assets to beneficiaries shall not be reviewed by the CC as such assets are subject to the terms of the agreement with the donor;
- (c) Proposed contracts for the purchase of fixed assets shall only be submitted to the CC in line with [Item 7.4](#) of the Administrative manual.

4.3 **BFM/FAS/FRA** is responsible for:

- (a) Reviewing and recoding all disposals of fixed assets from AMM at the end of their serviceable lives;
- (b) Prepare financial reports on the fixed assets of the Organization;
- (c) Formulating policies and procedures for the management of assets, including the compliance of the Organization's accounting policies with IPSAS principles;
- (d) Provide advice to Field Offices and Institutes on the most economical method for the disposal of assets;
- (e) Maintain the list of items qualifying as SAI (see [paragraph 6.4](#)) and the appropriate general ledger codes for all assets in FABS;
- (f) Introduce to UNESCO Field Offices and Institutes the principles and rules of property management by providing training, advice and support. In addition, provide support to the Directors/Heads and Administrative Officers (AO) of Field Offices/Institutes in the execution of their tasks and the implementation of their decisions.

4.4 **Project Officers** are responsible for the recording, control and use of extra-budgetary programme project assets in line with the donor agreement.

4.5 **Custodians** are not authorized to transfer assets from themselves to other custodians. Any obsolete, unserviceable or excess assets should always be returned to MSS/OPS/HPU at Headquarters and to the AO for entities away from Headquarters for storage, re-allocation or disposal accompanied by duly completed forms. He/she must immediately report to the AO any damage or loss to fixed assets under his/her responsibility

4.6 **Specific Responsibilities at Headquarters and entities away from Headquarters**

(a) At Headquarters:

(i) **Headquarters Property Unit:**

The Headquarters Property Unit (MSS/OPS/HPU) shall:

- a. Assist in developing, establishing and maintaining policy and reference documents for property management;
- b. Ensure recording of all acquired assets (including FA and SAI) in the AMM;
- c. Be responsible for overall maintenance and updating records of fixed assets and small attractive items movement in the AMM;
- d. Request Sectors, Bureau or Divisions to appoint a designated focal point to be responsible for keeping records of all property assigned to his/her Sector, Bureau or Division;
- e. Conduct and sign-off on periodic physical inventories of fixed assets and reconcile to the AMM;
- f. Certify that due processes have been followed and determine the suitability for disposal requests submitted by AOs at Headquarters for items less than USD 50,000;
- g. Reallocate property to Sector, Bureau or Division as needed and update the AMM accordingly;



- h. Request MSS/BKI clearance on the compliance with the technical and security standards for the disposal for Information and Communications Technologies (ICT) property;
- i. Receive disposal request for items with a combined acquisition value of USD 50,000 and above from Headquarters and entities away from Headquarters before submitting to the CC;
- j. Coordinate the functions of the CC relating to property. Ensure and certify that due processes for disposals were adhered to before making submissions to the CC via the Secretary of CC at BFM;
- k. Ensure that the decisions of the CC are implemented;
- l. Forward all authorized fixed asset disposal request ([Form AM 10-4](#)) to BFM for removal from AMM;
- m. Supervise the coordination of physical stocktaking for both internal and external audits;
- n. Manage enquiries relating to property management, physical stocktaking and coordinate the preparation of responses to audit observations and queries;
- o. Ensure that all necessary legal clearance from the tax authorities is obtained before the sale of assets located in Headquarters.

(ii) **Administrative Officers at Headquarters:**

- a. Are responsible for certifying the requisition of non-fixed asset or fixed asset only after ascertaining the needs and suitability;
- b. Ensure that non-fixed asset or fixed asset is used economically and any surpluses are returned to MSS/OPS/HPU;
- c. Reports to the Chief of Headquarters Property Unit (MSS/OPS/HPU) forthwith all goods received which does not comply with the specification as ordered;
- d. Ensure that all project assets that qualify as FA and SAI are recorded and maintained in the AMM of FABS under their respective project codes.
- e. The request and need for disposal request from Custodian, and forward the request with duly authorized forms to MSS/OPS/HPU;
- f. Designate a focal point in their respective Sector, Bureau or Division to be responsible for keeping records and request necessary maintenance of all property assigned to his/her Sector, Bureau or Division;
- g. Ensuring that assets are distributed to Custodians against receipt of a signature using [Form AM 10-2](#);
- h. Ensure that lost/damaged fixed asset is reported to MSS/OPS/HPU in a timely manner with supporting documentations, reports, declaration and recommendations for submission to the CC (if required).

(b) UNESCO entities away from Headquarters

(i) **Directors/Heads of Field Offices or Institutes:**

- a. Ensure that an annual physical inventory is carried out and sign-off the inventory list at the end of the exercise;
- b. Be responsible for overall monitoring, coordination and oversight of the functioning of the asset management system relating to and including:
  - i. Maintenance and repair of assets;
  - ii. Disposal of assets that are not yet fully depreciated;
  - iii. Write-off of assets lost or damaged due to force majeure, negligence or other reasons, while ensuring that the interests of UNESCO are fully protected in all cases;
  - iv. Authorize all disposals with an acquisition value of up USD 50,000;
  - v. Analyze all planned disposal of USD 50,000 and above and make appropriate recommendations to the CC. Submission to the CC

shall be made through MSS/OPS/HPU.

(ii) **AOs of Field Offices or Institutes:**

- a. Ensuring that assets are distributed to Custodians against receipt of a signature using [Form AM 10-2](#);
- b. Be responsible for the initial recording, maintenance and updating of information for all assets in the asset management database AMM of FABS;
- c. Ensure that all project assets that qualify as FA and SAI are recorded and maintained in the AMM of FABS under their respective project codes;
- d. Be responsible for monitoring movement of its property, supervise periodic stock take and manage queries relating to property management in response to audit observations; e. Ensuring that proper procedures are followed when certifying the request and need for the redeployment, retirement or disposal of assets;
- f. Ensure that all authorized disposal requests ([Form AM 10-4](#)) with a value less than USD 50,000 are forwarded to the BFM for removal from AMM;
- g. Ensure all planned disposal of a combined acquisition value of USD 50,000 and above are submitted to the CC through MSS/OPS/HPU;
- h. Ensure that lost/damaged fixed assets are reported to Directors/Heads of Field Offices or Institutes in a timely manner with supporting documentations, reports, declaration and recommendations for decision on the course of action;
- i. Request MSS/BKI clearance regarding compliance with the technical and security standards for the disposal of ICT property;
- j. Ensure that all necessary legal clearance from the tax authorities is obtained before the sale of assets.

## 5. Procedures and Processes

### 5.1 The recording and tracking of fixed assets.

(a) At Headquarters:

- (i) **Bar coding:** The bar code labels are an essential part of the asset tracking system. These labels provide a unique number for each asset, allowing easier physical tracking and identification.
- (ii) UNESCO acquires assets by purchasing or receiving in-kind donations. Irrespective of how an asset becomes the property of UNESCO, it must be registered in the AMM of FABS. MSS/OPS/HPU is responsible for the collection of information and updating the appropriate template in FABS for all fixed asset.
  - a. Upon delivery, the designated person will accomplish the following tasks:
    - i. Physical checking of the conformity of the delivered material against the purchase order, or the relevant gift certificate or correspondence;
    - ii. Tagging all received material with a bar code;
    - iii. Deliver the material to the requisitioning staff as specified in the purchase order (AO or Custodian in the Sector).
  - b. At reception of the material the AO and Custodian shall ([Form AM 10-2](#) "Asset Issue/Return Form"):
    - i. Check conformity with the purchase order and conditions of deliveries;
    - ii. Record basic information and update with new barcode concerning the fixed asset in the AMM of FABS;



- iii. Validate the appropriate Materials Management module and AMM in FABS;
- iv. Arrange for the delivery to the designated Custodian;
- v. Assure that the Asset Issuance Procedures are strictly applied.
- c. Physical inventory (stocktake) by MSS/OPS/HPU:
  - i. Conduct physical verification of fixed assets;
  - ii. Reconcile results of physical verification with contents of fixed asset register;
  - iii. Identify and resolve anomalies and review aged assets past their useful life;
  - iv. Create a report of unresolved anomalies and aged assets appropriate for removal from the AMM;
  - v. Investigate the reasons for the physical absence of fixed assets from locations;
  - vi. Update fixed asset register.
- d. Asset Management Module in FABS

The AMM of FABS is used for recording and tracking all UNESCO property. The system also generates all the reports required by UNESCO management in support of documented decision-making. The mandatory reports such as inventory list per business areas, location, class, book value and age for the Organization's fixed assets are also obtained from AMM. All authorized fixed asset disposal requests ([Form AM 10-4](#)) are forwarded to BFM/FAS/FRA for removal from AMM.

(b) Entities away from Headquarters:

- (i) All MSS/OPS/HPU and AO responsibilities from Headquarters (see above [paragraph 5.1 \(a\)](#)) are assumed by the AO for offices away from the Headquarters
- (ii) The offices away from Headquarters are in charge for procuring, recording, updating and maintaining the database for their individual fixed assets. BFM is responsible for the disposal and removal of assets from AMM.

## 5.2 Disposal

The need and timing of disposals depend on the needs of the office and the fixed asset's physical condition. The estimated serviceable life (useful life) of an asset is an indication and is not intended to indicate a definitive time scale for disposal. Careful maintenance may extend the life of most assets and should be retained if it remains in working order and is required to support the activities of the office.

UNESCO employs four modes of disposal ([Form AM 10-4 "Asset Disposal Form"](#)):

- (a) Redeployment to another Sector, Office, Institute or entity;
- (b) Transfer of ownership to government departments and NGOs for capacity building. This is normally the case when UNESCO hands over responsibilities and activities when phasing-out operations. The continuation of programmes in support of UNESCO's mandate is the main criterion for deciding whether transfer of ownership is appropriate. Transfer of ownership of UNESCO Assets form ([Form AM 10-5](#)) has to be dully filled and signed by the parties in order to prevent any liability which may happen in relation to this transfer.
- (c) Write-off, after loss through force majeure or negligence (the latter case involves administrative action). The term 'write-off' is also used when an asset is no longer economic to maintain, due to damage or age, and means 'scrapping' when the physical dumping or destruction of the asset is required ([Form AM 10-3 "Asset Loss/Damage Declaration Form"](#)). Stolen items will be treated as write-off once the necessary approvals have been obtained.
- (d) Sale: If sale is not possible due to lack of potential buyers, then approval to write-off the asset is implicit in the authorization to sell.

## 5.3 Threshold for disposal of fixed assets:

- (a) At Headquarters:
  - (i) The AOs of Sectors/Unit certify all disposals which has combined acquisition values adding up to USD 50,000.
  - (ii) MSS/OPS/HPS to decide and authorize the disposal or reallocation of property.
- (b) Entities away from Headquarters:



The Directors/Heads of Field Offices/Institutes can authorize all disposals which has combined acquisition values adding up to USD 50,000.

All disposals with combined acquisition values of USD 50,000 and above should be referred to the CC.

#### 5.4 Disposal by mode of sale

- (a) Sales are made after competitive bidding invited by advertisement. Bids are submitted in sealed envelopes in accordance with instructions included in the advertisement or invitation to bid.
  - (b) Sale of property is made on a cash basis payable on or before delivery. The CC can authorize exceptions within their thresholds. The sale price set should serve in the best interest to the Organization and should be in line with the local market conditions.
  - (c) Sale is made by MSS/OPS/HPU to the highest bidder at the Headquarters. Chief MSS/OPS/HPU may reject all bids if he/she feels none are satisfactory and may call for additional bids or re-submit the question to the CC. For UNESCO Offices away from Headquarters, the role of MSS/OPS/HPU is assumed by the AO of the office.
  - (d) Sale of surplus fixed assets to staff members at a fixed price may be authorized by MSS/OPS/HPU at Headquarters and by Director/Head of Office for entities away from Headquarters. Sale to the Approving Officer, the Certifying Officer or the staff member involved in the sale of surplus fixed asset are to be submitted to BFM/FAS/FRA for clearance. Notice of such offers for sale are posted on the intranet which should clearly state the nature of the fixed asset offered, the time and place where it may be inspected, and the conditions of sale. Successful bidders are individually advised.
  - (e) When the award of a sales agreement has been determined, MSS/OPS/HPU or AO for the field office establishes the agreement related to transfer of UNESCO Assets ([Form AM 10-6](#)).
  - (f) For the sale of property imported under diplomatic exemption or purchased locally free of taxes, MSS/OPS/HPU or AO for the Field Office obtains the necessary instructions from the French or local authorities regarding the payment of import duties and/or taxes. Such payments, if any, are made directly by the purchaser to the appropriate Tax or Customs department of the host country.
- 5.5 Prior to final disposal, all insignia and barcodes linking the fixed asset to UNESCO should be removed from the assets in question. All software (other than the operating system) should be removed from computers.
- 5.6 **Check out on transfer or separation from UNESCO:** All custodians must complete, duly sign and provide [Form AM 10-2](#) to the responsible AO. The AO must verify the information and physical condition of the fixed asset before providing an all clear to PAYROLL and HRM.

## 6. Guidelines

- 6.1 [UNESCO IPSAS Policy Paper 7 on Property Plant & Equipment \(PPE\)](#)
- 6.2 [Property Plant & Equipment Internal Control Paper](#) 
- 6.3 [Guidelines on the recognition of Project Assets](#) 

#### 6.4 [Guidelines on the treatment of Small Attractive Items](#)

### 7. Forms

- 7.1 [Form AM 10-2](#) "Asset Issue/Return Form"
- 7.2 [Form AM 10-3](#) "Asset Loss/Damage Declaration Form"
- 7.3 [Form AM 10-4](#) "Asset Disposal Form"
- 7.4 [Form AM 10-5](#) "Transfer of Ownership of UNESCO Assets"
- 7.5 [Form AM 10-6](#) "Model Agreement (Related to Transfer of UNESCO Assets)"
- 7.6 All procurement forms are available on the intranet, "[Forms](#)" database.

### 8. Additional Help

## 10.2 Procurement of Goods, Works and Services

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item sets out the principles and policies governing UNESCO's procurement of all goods, works and services, except those specifically excluded in [Paragraph 3.1](#) below and covered by the provisions of other contractual instruments. It is to be used in conjunction with [AM Chapter 7](#) "Contracts".
- 1.2 This Item is complemented with a comprehensive Procurement Guide ([AM Appendix 10.2A](#)), organized chronologically in line with the entire procurement cycle, from procurement preparation/planning through to contract and asset management.
- 1.3 Periodically, aspects of the Administrative Manual will be updated to reflect changes and improvements. Users of this Manual should regularly check the latest version posted on UNESCO's intranet. Suggestions for improvement and/or requiring clarification of any aspect should be addressed to the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC).

### 2. Definitions

- 2.1 Procurement is the process through which Goods, Works and Services are sourced, ordered or leased, paid for and, in the case of assets, disposed of at the end of the useful life. Procurement forms part of the process when deciding whether the requirement should be provided in-house or outsourced and procured from parties external to UNESCO.
- 2.2 As the procurement processes to be adopted vary slightly for the following types of deliverables, definitions for the main categories are provided here to guide users:
  - (a) **Goods:** Includes commodities, raw materials, machinery, equipment, supplies.
  - (b) **Works:** Includes construction and maintenance of new buildings and/or renovation of existing buildings by contractors specializing in civil, mechanical, electrical or other types of construction services. The scope of the contracts usually includes the supply of the materials to be used in the execution of the works;
  - (c) **Services:** Professional and/or intellectual services.

### 3. Policies

- 3.1 **Matters covered:** The provisions of this Item and [AM Appendix 10.2 A](#) "Procurement Guide" apply to all UNESCO procurement activities, both **at Headquarters and entities away from Headquarters** and financed under all UNESCO business areas either by the **Regular Budget or by extra-budgetary resources**. The following contractual instruments are excluded from the scope of the present item:
  - (a) Individual Consultant and other specialist contract ([HR Manual Item 13.10](#));
  - (b) Financing Activities Contracts ([AM Item 7.3](#));
  - (c) Implementation Partnership Agreements ([AM Item 7.5](#));
  - (d) Inter-Governmental Body Allocation Contracts ([AM Item 7.6](#)).

### 3.2 Guiding principles

UNESCO procurement is based on the following principles:

(a) Best value for money

- (i) The core governing principle of UNESCO procurement is to obtain the best value for money. This principle is applied at the award stage to select the offer that effectively meets UNESCO's requirements (stated in the solicitation documentation) based on an integrated assessment, including technical, organizational and pricing factors in light of their relative importance (i.e., life-cycle costs and benefits, reliability, quality, experience, reputation, past performance, cost/fee realism and reasonableness). UNESCO's parameters can also include social, environmental and other strategic objectives communicated to those offering goods, works or services.
- (ii) To ensure that best value for money is obtained, the process of soliciting offers and selecting a contractor should:
  - a. Maximize competition;
  - b. Minimize the complexity of the solicitation, evaluation, and the selection process;
  - c. Ensure impartial and comprehensive evaluation of solicited offers; and,
  - d. Ensure selection of the contractor whose offer has the highest degree of realism and whose performance is expected to best meet UNESCO's specifications, statement of works or terms of reference.

(b) Fairness, integrity and transparency

- (i) Competition is the basis for efficient, impartial and transparent procurement; UNESCO is therefore, responsible for protecting the integrity of the procurement process and maintaining fairness in its treatment of all potential contractors. Sound procurement (i.e., openness of the process; probity; complete and accurate records; accountability; confidentiality) establishes and then maintains rules and procedures that are attainable and unambiguous.
- (ii) No restriction should be placed on the competitive process by limiting the pool of potential contractors, as UNESCO does not accept procurement awarded to exclusive contractors or countries, unless explicitly mentioned in the Donor agreement. Any such restrictive procurement provisions within an agreement must obtain prior approval of the Director-General.
- (iii) Fairness implies being reasonable as well as impartial and treating all the same way.
- (iv) Integrity relates to aspects of personal and institutional behaviour including qualities such as honesty, truthfulness, impartiality, and incorruptibility.
- (v) Transparency, the unimpeded visibility and openness of all transactions, ensures that all information on procurement policies, procedures, opportunities and processes are clearly defined and made widely known and available. A transparent system increases the possibility of detecting any deviations from fair and equal treatment, and therefore makes such deviations less likely to occur. Transparency thus protects the integrity of the process and the interest of UNESCO.
- (vi) A transparent system has records open for inspection by internal and external auditors. Access for bidders to detailed information on the tender process is, however, limited.

(c) Economy and effectiveness

- (i) Economy and effectiveness refers to the extent to which UNESCO is successful in carrying out its procurement operations ensuring the right quantity and quality, at the right time, at the right price and to the right place, and also the extent to which the overall costs in conducting the procurement process are minimized in the interest of the overall budget of the Organization.
  - (ii) Through economy UNESCO is protecting the interest of the Member States and Donors by ensuring procurement of reasonably priced products. Effectiveness helps to ensure the interest of the end user is met through procurement of goods, works or services that fulfil their needs.
- (d) Interest of UNESCO
- (i) In practice, undertaking procurement in the interests of UNESCO means carrying out procurement operations in the manner that best enables UNESCO to reach its objectives and fulfil its purpose, as well as contribute to the UN overall mandate, without compromising the procurement principles and the Financial Regulations and Rules of the Organization.
  - (ii) The former three principles mentioned: best value for money; fairness, integrity, transparency and economy and effectiveness contribute in achieving the fourth principle, which also includes concepts such as maintaining the highest personal and institutional integrity, upholding the image and reputation of UNESCO, and promoting the public good as specified in the Charter of the United Nations in every aspect of UNESCO's procurement operations.

### 3.3 Procurement Ethics

- (a) Most procurement related principles, such as fairness, integrity, and transparency are based on ethics.
- (b) In line with the [Standards of Conduct for the International Civil Service](#), all staff members involved in the procurement actions will maintain an unimpeachable standard of integrity in all their business relations both inside and outside the organization. They will never use the authority of the office for personal gain and will seek to uphold and enhance the standing of the Organisation.
- (c) In carrying out their responsibilities, staff members involved in the procurement actions must follow the guidance set out below:
  - (i) Declaration of interest. Any personal interest which may impinge or might reasonably be deemed by others to impinge on a member's impartiality in any matter relevant to his or her duties must be declared.
  - (ii) Confidentiality and accuracy of information. The confidentiality of information received in the course of duty must be respected and must never be used for personal gain; information given in the course of duty must be true and fair and never designed to mislead.
  - (iii) Competition. During the pre-solicitation phase, staff must not allow potential contractor(s) access to information, whether technical, financial or any other nature, on a particular acquisition before such information is available to the business community at large. Further, staff may not use unnecessary restrictive specifications, statements of work or terms of reference that may discourage competition. While bearing in mind the advantages to the Organization of maintaining a continuing relationship with the supplier, any arrangement which might, in the long term, prevent the effective operation of fair competition, must be avoided.
  - (iv) Business gifts. Business gifts other than items of very small intrinsic value such as business diaries or calendars must not be accepted.
  - (v) Hospitality. Modest hospitality is an accepted courtesy of a business relationship. However, the recipient must not allow him or herself to reach a



position whereby he or she might be influenced (or might be deemed by others to have been influenced) in making a business decision as a consequence of accepting such hospitality; the frequency and scale of hospitality accepted must not be greater than UNESCO would be likely to provide in return. When it is not easy to decide between what is and is not acceptable in terms of gifts or hospitality, the offer must be declined or advice sought from the staff member's superior or the Ethics Office).

- (d) All staff members are responsible for the appropriateness of actions taken by them in the course of their official duties. Any staff member that takes action contrary to the UNESCO [Financial Regulations](#) and Financial Rules ([AM Appendix 3.3A](#)) or these provisions of the Administrative Manual may be held personally responsible and financially liable for the consequences of such action.

### 3.4 Environmental considerations and social responsibility

- (a) Environmental responsibility or "green" procurement is the selection of goods, services and works that minimize environmental impact. UNESCO endeavours to protect the quality and diversity of the environment and continually improves performance in this regard. This means considering the processes of securing raw materials, manufacturing, transporting, storing, handling, using and disposing of products procured.
- (b) Suppliers have the obligation to comply with the UNESCO General Conditions, which contain certain specific provisions on social responsibility. Since the UNESCO General Conditions form an integral part of every contract between UNESCO and a supplier, the supplier, by signing the contract with UNESCO, confirms that they adhere to the provisions of the General Conditions.
- (c) Moreover, the UN is committed to doing business only with those suppliers sharing its values of respect for fundamental human rights, social justice, and human dignity, and respect for the equal rights of men and women, enshrined in the Charter of the United Nations.
- (d) This demand for ethical behaviour applies to all suppliers providing goods, services or works to the UN around the world. Suppliers have the duty to respect prohibitions regarding child labour, mines production and sexual exploitation, as well as key obligations concerning health and safety, working conditions, freedom of association, environment, non-discrimination, human rights, and anti-corruption measures.
- (e) In order for environmental aspects and social responsibility aspects to have an impact on the selection of UNESCO suppliers, these aspects need to be designed into the requirement definition of the product to be purchased or quantitatively defined and stated in the solicitation documents as a mandatory requirement to the suppliers.

### 3.5 Other Relevant Policies

- (a) The [Financial Regulations](#) govern the financial administration of UNESCO. The Chief Financial Officer is responsible to the Director-General for ensuring the implementation of the Financial Regulations. Articles 10.1 – 10.5 relate specifically to [AM Chapter 10](#) "Property and Procurement".
- (b) The [Financial Rules](#) are established by the Director-General to implement the provisions of the Financial Regulations and establish the financial procedures and main delegated authorities of the Organization. The Financial Rules ensure effective financial administration, the exercise of economy and safeguard the assets of the Organization. Articles 1.3 - 1.5, 6.19 – 6.25, 6.29 - 6.33 and 8.1 – 8.2 relate specifically to [AM Chapter 10](#) "Property and Procurement".

## 4. Roles, Authorities and Accountabilities

### 4.1 Procurement Authority

- (a) The **Director-General (DG)**, by virtue of the authority vested in him/her as the Chief Administrative Officer of the Organization, is responsible to the General Conference for the implementation of the Financial Rules, including provisions related to AM Chapter 10 Property and Procurement. The Director-General may delegate, together with authorization for redelegation, such of his/her powers as he/she deems necessary to secure effective administration of these Rules.
- (b) The **Deputy Director-General (DDG)** is responsible for the overall supervision of the implementation and application of the Financial Rules, including provisions related to [AM Chapter 10 "Property and Procurement"](#). The Deputy Director-General oversees the development and issuance of detailed instructions, policies and procedures manuals for the implementation of these rules on behalf of the Director-General.
- (c) The **Contracts Committee (CC)** has been established at Headquarters to review and render written advice on procurement and contracting actions. Where the advice of the Contracts Committee is required, no final action leading to the award or amendment of a contract may be taken before such advice is received.
- (d) The **Chief Finance Officer for the Bureau of Financial Management (CFO/BFM)** shall establish the necessary controls to protect the integrity of the procurement process and the interests of UNESCO. This includes the responsibility for policy development and guidance, capacity building, technical assistance and monitoring for all high value contracts, including compliance review of proposed contracts to be awarded prior to the submission to the Contracts Committee.
- (e) The **Assistant Director-General for Management of Support Services (ADG/MSS)** is responsible and accountable for carrying out the centralised procurement functions at Headquarters consistent with his/her mandate. This includes the responsibility for the process of negotiating and establishing UNESCO Long-term Agreements.
- (f) The **Sector ADGs/Directors or Heads of an UNESCO entity** (UNESCO entities include but are not limited to Sectors, Bureaux, Institutes and Offices away from Headquarters) have to ensure that coherent procurement functions are established and maintained. They may further delegate, as deemed appropriate, the responsibility of the various elements of the procurement function to designated staff members according to their qualification. In case a UNESCO entity does not have the necessary procurement capacities, the Directors or Heads shall consult with **Bureau of Financial Management** in order to enhance their procurement capacities.
- (g) It is the responsibility of the **Sector ADGs/Directors or Heads** to ensure overall compliance with the UNESCO Administrative Manual and other official instructions. This includes full adherence to the recommendations made by the Contracts Committee.

#### 4.2 Authority to award Contracts

- (a) The authority for the awarding of contracts **less than USD 150,000**, on the basis of competitive bidding, and contracts **less than USD 100,000**, through exception to competitive bidding, has been delegated directly to the **Sector ADGs/Directors of Bureaux/Institutes and Directors/Heads of Offices away from Headquarters**.
- (b) Awarding of contracts **USD 150,000 and above**, on the basis of competitive bidding, contracts **USD 100,000 and above**, through exceptions to competitive bidding, and establishment of a **Long Term Agreement (LTA)**, unless based on terms of or accession to an existing UN entity LTA, are, however, subject to the written advice and recommendation by the **Contracts Committee**. Please refer to [AM Item 7.4 "Contracts Committee"](#).
- (c) Proposed contract awards that have not obtained the clearance of the Contracts Committee may be submitted to the **Deputy Director-General** for final decision. The



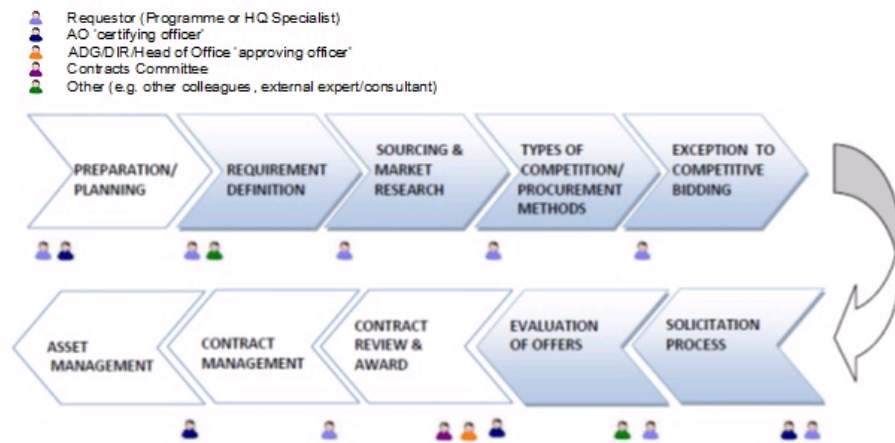
file submitted to the Deputy Director-General must contain the views of the Contracts Committee and the justifications of the Contracting Unit.

## 5. Procedures and Processes

### 5.1 Procurement cycle

(a) The overall procurement process is reflected in the following diagram:

#### Legend



➔ **At Headquarters**, all procurement related operational and technical back-stopping including definition of specification, dealing with suppliers and in general all support related to the function of 'buy' is the responsibility of MSS/OPS.

➔ **For UNESCO entities outside Headquarters**, procurement is done in a decentralized manner. BFM/FPC continues to build capacities of the assigned staff. General support and backstopping, if required, is provided by BFM/FPC, through the work of the 'one-stop-shop'.

➔ **The 'one-stop-shop'** is further responsible for policy, guidance, training and technical assistance for all high value contracts (those requiring clearance by the Contracts Committee), not only for the procurement of goods, works and services, but also for implementation partnership agreements, financing activities contracts and other forms of contractual agreements. The technical guidance will be widened to include advice and monitoring on selection, negotiation and contract management (monitoring and performance evaluation)

(b) Each step of the procurement process is addressed in detail in [AM Appendix 10.2A "Procurement Guide"](#) which shall be consulted during the procurement cycle.

5.2 The following provides an overview of the **types of competition, procurement methods and the levels of formality** on different thresholds:

(a) Types of competition. Depending on the nature and size of the procurement elements, UNESCO may use any of the following competitive methods to procure goods, works or services:

- (i) Open International Competition (OIC);
- (ii) Limited International Competition (LIC);
- (iii) Local and/or National Competition (LNC).

(b) For selection of appropriate type of competition, see [AM Appendix 10.2A "Procurement Guide"](#).

(c) Procurement methods. Depending on the nature, size and other element of the procurement, the contracting unit should select the appropriate one of the following

- methods of soliciting offers for goods, works or services required by UNESCO:
- (i) Direct Single Source Procurement (DSSP);
  - (ii) Request for Quotation (RFQ);
  - (iii) Invitation to Bid (ITB);
  - (iv) Request for Proposal (RFP).
- (d) For selection of appropriate procurement method, see [AM Appendix 10.2A](#) "Procurement Guide".
- (e) Competitive Bidding
- (i) Competition is the foundation of UNESCO procurement. Avoiding competition is one of the most serious departures from the procurement rules. All contracts with an expected **value equal to US\$ 5,000 and above are subject to competition**. Strict review and approval processes have been established to ensure that derogations are limited to the conditions as per [Paragraph 5.3](#) below.
  - (ii) **Informal competitive bidding - values equal to or exceeding US\$ 5,000 but less than US\$ 50,000.** Price comparisons between valid offers from at least three possible contractors are made by the Contracting Unit with view to determining the best offer.
  - (iii) **Formal competitive bidding – values equal to or exceeding US\$ 50,000 but less than US\$ 150,000.** Offers are invited from the international market to be submitted in a sealed envelope by a specific closing date and time to the Contracting Unit in writing. Fax or email bids can be considered if a secure fax machine with limited access (by authorized staff not directly concerned with the procurement action), locked room or secure email address is used.
  - (iv) **Formal competitive bidding – values equal to or exceeding US\$ 150,000.** Following a mandatory advertisement, offers are to be submitted before a specific closing date in sealed envelope to the Office of the Sector ADG/Director of Bureaux/Institute or Director/Head of Office away from Headquarters.. In case the offices are not in a position to ensure safe and confidential receipt of offers and witnessed opening of the envelopes, those must be addressed to the Chief Financial Officer.
  - (v) For more details of the competitive bidding and related procedures, see [AM Appendix 10.2A](#) "Procurement Guide".

### 5.3 Exceptions to competition

- (a) The only possible cases in which a Contract or a Purchase Order may be placed without competitive bidding are the following:
- (i) When there is no competitive market place for the requirement, such as where monopoly exists, where prices are fixed by national legislation or regulatory bodies, or where the requirement involves a proprietary product or service;
  - (ii) When there has been a previous determination with regard to an identical procurement activity, or there is a need to standardize the requirement following recent procurement activity;
  - (iii) When proposed contract is the result of cooperation with other organizations of the United Nations system including the World Bank Group;
  - (iv) When, with a period of six months, a formal solicitation has not produced satisfactory results;
  - (v) When offers for identical requirements have been obtained competitively in accordance with this Item within a 12 months period and the prices and conditions offered remain competitive;
  - (vi) When the proposed contract is for the purchase or lease of real property and market conditions do not allow for effective competition;
  - (vii) When the exigencies of the requirement (e.g. emergency situations or force

majeure) do not permit the delay attendant upon the issuance of the solicitations documents;

- (viii) When the proposed contract relates to obtaining services that cannot be objectively evaluated and where the requirement is such that the criteria for the evaluation of the competitiveness of bids or proposals are difficult to establish (e.g. production of artwork or film);
- (b) The authority to award contracts on the basis of exceptions to competitive bidding is defined in Paragraph 4.2 above. All decisions regarding the granting of waivers to competitive bidding must be recorded in writing, with justification for the use of the given waiver condition and an assessment of the competitiveness and/or fairness of proposed prices.
- (c) The Director-General may grant a waiver for any of the conditions set out above or otherwise determine that a formal solicitation will not furnish satisfactory results, and may therefore be departed from.
- (d) General guidance as provided in [AM Appendix 10.2A](#) “*Procurement Guide*” shall be taken into account when applying any of the listed exceptions.

**5.4 Conditions for limiting the geographical coverage of competitive bidding.** A contract may be placed after advertising and competitive bidding in a limited area if the goods or services that are the object of the contract require either regular maintenance or after-sales service which must be available at all times, and there is therefore an obligation to have recourse to contractors in the countries where the operational project is being implemented. Geographical coverage may also be limited in the case of Civil Works, if the country has a sufficient base of potential qualified suppliers. Limitation of geographical coverage of competitive bidding for values equal to or exceeding USD 150,000 requires prior approval by BFM/FPC before the solicitation documents are issued.

For further guidance on local and/or national competition (LNC), see [AM Appendix 10.2A](#) “*Procurement Guide*”, Paragraph 5.5.

#### **5.5 Evaluation of offers and selection of Contractors**

- (a) Evaluation criteria. When selecting contractors, UNESCO entities must ensure that those retained offer best value for money, meeting effectively the Contracting Unit’s requirements at most competitive costs. **Evaluation of offers can only be made against those factors and criteria specified in the solicitation documents.**
- (b) Evaluation methods are as follows:
  - (i) Lowest responsive/acceptable price:

Definition: Considers the lowest priced offer that meets the minimum technical requirements for quality and delivery when all the factors (e.g. costs for freight and insurance) are taken into account. When bids relate to a group of items, the contract may be awarded to the bidder whose offer is lowest in aggregate, although not necessarily lowest for each particular item.

Purpose: Commonly used for procurement of standard products under Request for Quotation or Invitation to Bid where a pass / fail approach for determining compliance to specifications/requirements in the evaluation is sufficient and where post-purchase costs are small.
  - (ii) Lowest total cost of ownership (Life Cycle Cost):

Definition: Considers several components of price quantified and tabulated over the life expectancy of the supply: purchase price, costs for operation, maintenance and disposal.

Purpose: Commonly used under Request for Quotation, Invitation to Bid or Request for Proposal where the ratio between purchase price and operating costs needs to be understood and when post-purchase costs are high.
  - (iii) Weighted scoring methods:

Definition: Considers technical and financial components and their respective importance for the successful implementation of the projected activity. The

offer retained should have been evaluated and determined by the evaluation panel as (a) substantially responsive and (b) having received the highest score out of a pre-determined set of weighted technical and financial criteria specified to the solicitation document. Procedures for using the weighted scoring method are provided in [AM Appendix 10.2A "Procurement Guide"](#).

Purpose: Commonly used for procurement of professional services under Request for Proposal where the relative importance of each evaluation criterion needs to be weighted. The use of a weight scoring method requires measures to ensure the evaluation is done in valid, objective, measurable and impartial manner. For further guidance please refer to [AM Appendix 10.2A "Procurement Guide"](#).

## 5.6 Review and approval

- (a) Authority: The Contracting Unit analyses the bids and submits a recommendation for the contract award to the appropriate levels of authority. Please refer to 4.2 above.
- (b) In order to secure correct decision-making, the reviewing body and authorizing official have to be provided with all relevant information leading to the proposal or contract award. Provision of incorrect, incomplete or untrue information may be regarded as professional misconduct and result in disciplinary measures.
- (c) No contract should be signed or start of execution be requested from the contractor prior to approval at respective level of authorisation.

## 5.7 Post facto/retro-active approval of contracts. (See [AM Item 7.2](#))

## 5.8 Placing of a contract, implementation and documentation

- (a) Negotiation. Special contract terms and conditions may have to be negotiated prior to entering into a legal commitment. If a contract award is based on direct single source procurement including waivers (or when only one offer is received), negotiation of prices shall take place. For detailed guidance on contract negotiations, see [AM Appendix 10.2A "Procurement Guide"](#) Paragraph 8.7 and 8.8.
- (b) Placing of a contract. A contract is placed after evaluation in compliance with [Paragraph 5.5](#) and review/approval at the appropriate level of authority [Paragraph 5.6](#).
- (c) Form and content of a Contract: Every contract concluded by UNESCO will normally comprise of the following elements:
  - (i) The contracting parties;
  - (ii) Clear and complete description of the work;
  - (iii) Price, basis of payment, method of payment;
  - (iv) Schedule of activities, delivery date;
  - (v) Reference to solicitation documents (if applicable);
  - (vi) Specific terms and conditions;
  - (vii) General terms and conditions; and
  - (viii) References to other documents as necessary.
- (d) Contract Amendments. Once a contract has been awarded and signed, the contract may be amended only if the contract provisions call for modification, or if additional related goods, services, or works are to be rendered by the same supplier in furtherance to the execution of an original contract. Please refer to [AM Item 7.2](#) for further guidance. All other situations call for a new competitive selection of a supplier and establishment of a new contract.
- (e) Implementation: The execution of a contract in quality, quantity and time has to be closely monitored and the contractor's performance assessed and recorded in the file. In cases of inappropriate or non-performance by the contractor, the respective articles of the UNESCO General Terms and Conditions should be applied (e.g.

liquidated damages or other penalties).

- (f) Commitments and payments. The conditions for execution and payments are established according to the financial and administrative rules and regulations currently in force.
- (g) Suspension or termination of a contract. The execution of a contract might, for various reasons, have to be suspended or terminated prior to completion. In such cases, the same authority having approved the contract will also have to approve the suspension or termination followed by negotiation on a settlement of eventual claims.
- (h) Documentation: To ensure transparency, contract awards of USD 150,000 and above or otherwise based on open competition shall be posted on UN Global Marketplace by BFM/FPC. All procurement activities must be fully and transparently documented, and contract files are kept in the archives for 10 years after the last action. Offers not retained will have to be kept in the archives for 5 years after decision on contract award. A typical contract file (legal dossier) would contain the following, in this order:
  - (i) Requisition;
  - (ii) Full information on the tender exercise including complete solicitation document, approved list of potential suppliers contacted (shortlist) and their response records, any correspondence with the bidders between issuance and bid submission and official bid opening record;
  - (iii) Copy of the offers;
  - (iv) Evaluation of offers/proposals (financial and technical);
  - (v) Detailed arguments used to select the particular supplier and request for approval at appropriate level;
  - (vi) Signed minutes of the Contracts Committee, when applicable.
  - (vii) Contract/purchase order as issued;
  - (viii) Original contract/purchase order signed by the contractor (supplier); Note that this acknowledgement must be received to establish a legally binding contract;
  - (ix) Any amendment to the contract/purchase order agreed upon by both parties;
  - (x) All correspondence during the delivery period and afterwards;
  - (xi) Signed acknowledgement of receipt of the equipment in good condition by the end user/consignee, together with comments on contractor's performance;
  - (xii) The original invoice(s);
  - (xiii) The original shipping document(s);
  - (xiv) Full record of all actions taken regarding payment;
  - (xv) Copies of all transactions related to insurance claims.

## 6. Guidelines

- 6.1 [AM Appendix 10.2A](#) "*Procurement Guide*"

## 7. Forms

- 7.1 All procurement forms are available on the intranet, "[Forms](#)" database.

## 8. Additional Help

- 8.1 The attention of users of this Administrative Manual is drawn to the [UN Procurement Practitioner's Handbook](#) posted on intranet. The UN Procurement Practitioner's Handbook provides additional background and explanation of many of the aspects

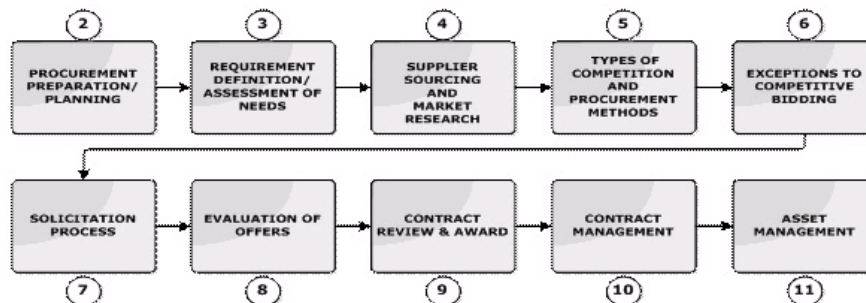
addressed in this Item.



## 10.2A Procurement Guide

### 1. PROCUREMENT CYCLE

**1.1 UNESCO Procurement Process.** The overall procurement process is reflected in the following diagram often referred to as a “Procurement Cycle”. The Chapters (as numbered in the diagram) of this Guide will address each stage of the procurement process from preparation/planning through to asset management.



**1.2 UNESCO procurement proceedings** are largely determined by the nature of the procurement (whether goods, works or services are required), complexity and estimated value of the contract. The important procurement ‘thresholds’ are:

- § Contracts below USD 5,000 (direct contracting/shopping to find best value for money);
- § Contracts between USD 5,000 and 49,999 (seeking a minimum of 3 responsive quotations through an informal method of solicitation);
- § Contracts between USD 50,000 and 149,999 (seeking a minimum of 3 responsive offers through a formal method of solicitation);
- § Contracts USD 150,000 and more (seeking a minimum of 3 responsive offers through a formal method of solicitation including mandatory advertisement and consultation with BFM/FPC ‘one-stop-shop’ or MSS/OPS when done at Headquarters).

**1.3** Exceptions to competitive bidding are covered by [AM Item 10.2 “Procurement of Goods, Works and Services”](#), Paragraph 5.3 and Chapter 6 of the current AM Appendix 10.2A “Procurement Guide”. Special administrative procedures may come into effect during clearly defined conflict and disaster situations. Please refer to [AM Item 7.2, Paragraph 3.14](#).

[ñ](#)

### 2. PROCUREMENT PREPARATION/PLANNING

**2.1** Understanding procurement and contracting as a managerial discipline (and not an administrative one) implies:

- § Risk Management
- § Strategies Development
- § Planning

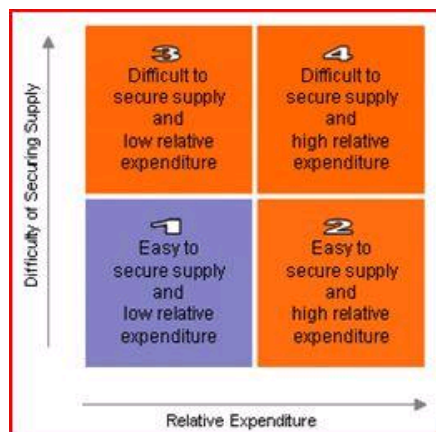
**2.2** Risk analyses, strategies development and planning are essential tools to ensure that procurement and contracting activities support project outcomes and are conducted in a timely manner and at a reasonable cost.

**2.3** All procurement activities require risk management and strategies development. However, activities designated as “significant purchases” will require special attention. We can define significant purchases as those that are of high relative expenditure and/or for which supply is difficult to secure.

**2.4** The criterion “*difficult to secure supply*” will be based on the following factors:

§ The degree to which the goods or services being purchased present a risk or are critical to the agency;

§ As well as the extent to which there exists a competitive market



**2.5** Based on the information gathered, an understanding of the nature of the procurement activities, knowledge of the market and an understanding of existing risks, UNESCO will develop unique procurement strategies for each project. Potential strategies include:

- (a) Easy to secure supply and low relative expenditure: Minimize administrative cost, increased use of purchasing cards.
- (b) Easy to secure supply and high relative expenditure: Reduce total expenditure with introduction of more [Long Term Agreements](#) (LTA).
- (c) Difficult to secure supply and low relative expenditure: Ensure continuity and quality of supply through planning. Consider outsourcing through UN cooperation or other partnerships.
- (d) Difficult to secure supply and high relative expenditure: Reduce risk and cost by managing supplier relationships. Increase pro-active supplier performance management, market knowledge and planning.

**2.6** Planning on procurement and other contracting activities entails more than the selection of an appropriate contracting modality, procurement method for various goods, works and services or when to schedule activities. Analysis of the anticipated procurement and contracting expenditures provides an opportunity to identify economies of scale and better uses of resources, providing an overview of the scale of the procurement and other contracting activities.

**2.7** Based on the UNESCO decentralised structure, **consolidated plans** will be developed annually at different levels, including Common Services, Central Services, Sectors and established offices away from Headquarters. Consolidated plans provide an overall projection of UNESCO's procurement/contracting needs for a defined period of time. The responsibility for consolidated plans lies with the responsible service/sector/institute/office. BFM/FPC will initiate and facilitate such planning by establishment of planning tables to be made available on-line.

**2.8 Individual planning** on procurement and contracting activities takes place at the project or activity level. During the definition stage of the project cycle, all relevant activities will need to be identified and budgeted. Among these activities, considerations must be taken for the acquisition of goods, services and works in order to achieve the project objectives.

**2.9** The **scope of the individual plan** will depend on the complexity and value of the requirement. While it is good practice to always make a plan, in case of low risk/low spend requirements the plan should be simple, to include the following minimum information:

- § Contracting Element (description & quantity of goods, services or works)
- § Estimated Budget & Source of Funding (USD, RP or EXB)
- § Contract Type (Contract for Goods, Works or Services)



§ Target Dates for the Activity (expected date for contract award, implemented/paid & project expiry date)

**2.10** The Contracting Unit (e.g. Programme or HQ Specialist) is responsible for planning on individual procurement and contracting activities. The planning is based on estimates of procurement/contracting operations to be carried out. While some needs cannot be anticipated, a plan based on estimates is always better than no planning at all.

**2.11** For all significant contracting (USD 150,000 and above) it is necessary to broaden the scope to include a more detailed assessment of different process steps of a procurement and contracting cycle, from identification of needs to contract management and follow-up on instalments. Managing high value or otherwise complex contracts is in fact project management and should entail a thorough and comprehensive planning process including risk analyses, assessment of capacities to implement the activity, analyses of the market, contracting strategies development and identification of roles and responsibilities.

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### **3. REQUIREMENT DEFINITION (ASSESSMENT OF NEEDS)**

**3.1 Requirement definition** is a systematic approach to clearly define what is needed and will be procured. It consists of defining the need to be covered, collecting information and identifying appropriate solutions, specifying these in Specifications (for Goods), Terms of Reference – TOR (for Professional Services) or Statement of Works - SOW (for Works).

#### **3.2 Guidelines for Specifications:**

- (a) Equipment specification is a functional (what are the goods required to do), performance (what is to be achieved) and design/technical (technical and physical characteristics and/or dimensions) description of the goods, their accessories, consumables and related services (installation, commissioning, maintenance, training etc.).
- (b) Requirements must be stated clearly, concisely and logically in functional and performance terms, unless specific technical requirements are needed.
- (c) Equal opportunity must be provided for all potential suppliers to offer goods which satisfy the needs of the end-user, including proposing alternative solutions.
- (d) Requirements should not be over specified and should not include unnecessary features as this might limit the number of responses.
- (e) The use of brand names should be avoided. If it is necessary to cite a brand name, the words “or equal” shall be included. In addition, minimum requirements should be stated.
- (f) If a specific item or product is requested, a fully documented technical justification must be attached to the purchasing dossier giving the reason(s) why the particular piece of equipment must be purchased (e.g. compatibility/inter-changeability, standardization).

#### **3.3 Guidelines for Terms of Reference (TOR):**

- (a) TOR rather than specifications, are used for contracting of professional services
- (b) TOR should define precisely the work required of the consultant/contractor. The clarity of the TOR is the key to quality proposals and ultimately a sound contract.
- (c) The TOR should clearly set out the following:
  - (i) Objectives: What is the anticipated result of the services?
  - (ii) Background of Project: What is the history of the assignment? Has previous work been done? Are there any particular constraints as to the results to be sought?
  - (iii) Tasks to be performed and expected output, consistent with the budget:  
What is the consultant expected to do? What is the degree of detail to be provided? What time scale to be included? Are there specific decision points during the performance of the work? Which information/points are to be developed in the technical proposal and what documents are required to be included in the

proposal?

- (iv) **Purchases:** Are any hardware requirements connected with the assignments? When should any such deliveries to the client be made, and on what terms?
- (v) **Reports:** How, when and in which form will the consultant/contractor present outputs?
- (vi) **Inputs:** What is the client going to provide in the way of facilities, professional support and physical facilities?
- (vii) **Qualifications/experience:** What is the minimum qualification/experience required from the consultant/contractor?

### 3.4 Guidelines for Statement of Works (SOW):

- (a) SOW including design/drawings, Bill of Quantity (BOQ) and technical specifications are used for all types of civil, mechanical, electrical or other engineering services/works (other than consulting services) as well as the supply of construction materials and related equipment.
- (b) The SOW requires detailed design specifications be provided, plus a complete description and specification for all goods, materials and works to be included in the delivery, including detailed drawings, and the requirement that the contractor possesses the capacity and experience to carry out the type of works requested.
- (c) The term “civil works” generally includes all types of civil, mechanical, electrical or other construction services as well as the supply of required construction materials and equipment to effect the work.

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## 4. SUPPLIER SOURCING AND MARKET RESEARCH

**4.1 Supplier sourcing and market research** is defined as a technical/commercial activity with the purpose of identifying existing suitable products and services on the market and suppliers qualified and available to provide these products and services. Sourcing can be done through basic market research and analysis of the existing supplier rosters and databases, or through a more advanced process of market research using advertising, for example a Request for Expression of Interest (REOI) or a process of formal pre-qualification. The amount of effort required for market research depends on the value/risk of the requirement. A thorough market research is a key factor for the success of a procurement case achieving best value for money.

**4.2** For small standard procurement activities, market research may be limited to the searching of existing rosters and previous contracts. Basic tools for market research for standard procurement activities are:

- (a) Internal: Local rosters, former contracts, MSS/OPS, colleagues at Sectors and Field Offices;
- (b) UN System: Colleagues, UN agencies, UN Global Market Place ([UNGM](#));
- (c) Internet references: [www.dgmarket.com/dacon/](http://www.dgmarket.com/dacon/), external supplier rosters, regional trade directories, Yellow Pages;
- (d) Other: Commercial and specialized journals, Chambers of Commerce, trade delegations, business seminars.

**4.3 Advertisement of business opportunities** is used as more advanced means of market research. It refers to either the dissemination of upcoming solicitation information through a **Request for Expression of Interest (REOI)**, formal **pre-qualification** or other form of advance notice such as **Request for Information (RFI)**, or through the advertisement of a particular procurement case with the objective of conducting an **Open International Competition – OIC**. All notices should be advertised on [UN Global Market Place](#) and preferably also on appropriate professional media.

**4.4 Request for Expression of Interest (REOI)** is a notice that provides general information about the requirements for goods, works, or services in upcoming solicitations. Suppliers are requested to express interest before a fixed deadline by submitting detailed

information demonstrating experience and qualifications in the provision of the relevant goods/services/works. The information provided by interested suppliers is assessed, and suppliers will be considered for inclusion on the shortlist of companies to be invited to submit detailed offers.

A REOI is a cost-effective method to search for and identify suitable suppliers. However, it requires allocation of additional time to conduct the sourcing process, as suppliers should have sufficient time to respond to it. Depending on the complexity and nature of the goods/services/works to be procured, at least two weeks should be provided for responses.

**4.5 Pre-qualification** is a formal method of assessing suppliers against pre-determined criteria and only suppliers who meet these criteria are invited to tender. While a simple REOI as in Paragraph 4.4 above often includes basic pre-qualification criteria, a formal pre-qualification refers to more complex verification of criteria and is required for specialised goods or services where a high degree of risk or importance is involved in the procurement. The process ensures that solicitation documents are extended only to suppliers with adequate capabilities and resources. Adequate time of a minimum of three weeks must be allowed for potential suppliers to prepare their applications. Compared to the other market research tools, pre-qualification is a formal process where full supplier appraisal and background checks are done prior to issuing the solicitation documents.

**4.6 Request for Information (RFI)** requests the suppliers or other players in the market to provide information about available products, technologies, services, qualifications and experience in order to gain required knowledge before finalizing the solicitation documents and technical specifications/TOR. Request for Information (RFI) is therefore a mechanism of gathering information and will not constitute a formal procurement process.

**4.8 Establishment of a shortlist.** Unless a decision is made to proceed with an open tender (OIC), or market research justifies a waiver of competitive bidding, a shortlist of suppliers to be invited shall be prepared based on market research findings.

Advertisement, which is mandatory for contract values of USD 150,000 and above, is rarely used as the only method for establishing a specific “shortlist”.

The objective of establishing a shortlist of invited suppliers is to ensure cost effective competition between qualified suppliers. The establishment of a shortlist requires a preliminary assessment of the suppliers in order to determine their suitability for the procurement to be undertaken.

The “relevance” of suppliers invited, and the number of substantially responsive proposals received, is more important than the number of companies invited. All shortlisted suppliers should have the potential of being a successful contractor.

The following principles shall be used for the selection of suppliers for the shortlist:

- (a) Entities included on the shortlist should to the extent it is possible be representative of all potential markets and an equitable geographic distribution of UNESCO Member States.
- (b) For repetitive requirements, the shortlist should be updated each time to consider potential new actors in the market and allow possible new suppliers to participate.
- (c) If a pre-qualification process has been undertaken for a specific procurement activity, all suppliers meeting the pre-qualification criteria shall be shortlisted.
- (d) There is no obligation on UNESCO to invite all entities having expressed interest through a REOI. Likewise, it is not obliged to limit the shortlist to the entities having expressed interest.
- (e) If suppliers must meet specific eligibility requirements for the procurement action in question (e.g. specific product requirements such as ISO certification/quality standards, representation of supplier in the recipient country and/or client specific requirements as per the legal agreement with the client) only suppliers that meet these requirements should be selected for the shortlist.
- (f) Suppliers under UN embargo or otherwise sanctioned by the UN must not be shortlisted.

#### 4.9 Supplier Registration and United Nations Global Marketplace (UNGM)

The UNGM is the procurement portal of the United Nations system. It brings together United Nations procurement staff and the supplier community. The UNGM acts as a single window, through which suppliers may register with the United Nations Agencies, including UNESCO, using the UNGM as their supplier roster.

All UNESCO staff may register as users and have access to the UNGM database of potential vendors registered with United Nations Agencies. UNGM offers updated data on companies including contact details, financial information, export volume, previous United Nations experience and registered products/services.

Suppliers applying to be registered with UNGM on the UNGM procurement portal must meet a number of mandatory eligibility criteria. However, it still remains the responsibility of the relevant UNESCO staff to conduct separately a proper and thorough assessment of supplier qualification as part of any bid evaluation process.

The UNGM also facilitates the interchange of information within the United Nations system: Tools on sustainable procurement, United Nations procurement training and certifications and other procurement professionalization information are made available to all United Nations staff through the knowledge center on [www.ungm.org](http://www.ungm.org).

The UNGM also enables suppliers to keep abreast of upcoming tender notices, as well as receiving tender notices per email by subscribing to the tender alert service. Tender notices posted on UNGM are thus emailed on a daily basis to subscribers ensuring improved dissemination of tender notices advertised on UNGM.

Vendors registered in UNGM are not prequalified UNESCO vendors but rather vendors that meet a number of minimum requirements in order to do business with UNESCO.

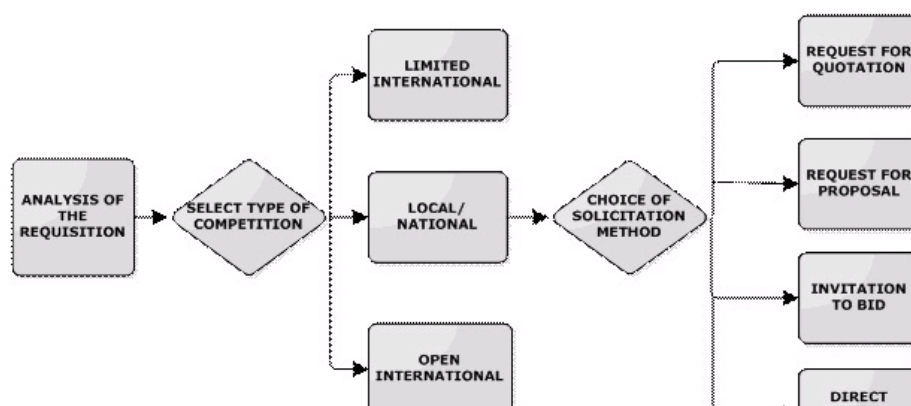
UNGM primarily covers potential global suppliers. It may however, be extended to cover a local roster of suppliers (i.e. suppliers with no export capacity) that can be managed at the country level. In any case UNESCO entities should maintain their own roster of potential suppliers in order to facilitate the identification of qualified suppliers to be invited to compete. Both UNGM and local databases can be used to capture data on local and corporate suppliers.

For UNESCO policies on management of suppliers i.e. vendor registration, creation, suspension/removal and regular updates in FABS, please refer to [AM Item 7.8](#) – “Vendor Management”.

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## 5. TYPES OF COMPETITION AND PROCUREMENT METHODS

5.1 The process of identifying and selecting the appropriate type of competition and the procurement method (i.e. method of soliciting offers) is often conducted in parallel with requirement definition and market research, as an integral part of the procurement preparation/planning (see above). It can best be described as a series of decisions, rather than sequential stages that need to be followed in strict order. To understand fully this process and the results each of the logical steps in the selection of a procurement strategy process are provided in the following flowchart and key stages addressed in the sections below.



**5.2 Types of Competition.** Depending on the nature and size of the project and its procurement elements, UNESCO may use any of the following competitive methods to procure goods, works or services:

- (a) Open International Competition (OIC);
- (b) Limited International Competition (LIC);
- (c) Local and/or National Competition (LNC).

**5.3 Open International Competition (OIC)** is initiated by an advertisement of a Procurement Notice in which interested suppliers are invited to request the solicitation documents from the Contracting Unit, or by uploading the complete solicitation documents on UNGM for direct download by interested suppliers.

The purpose of open international competition is to secure value for money and to provide all potential bidders with adequate and timely notification of UNESCO's requirements and equal access and fair opportunity to compete for contracts for required goods, works or services. **Open international competition is the most transparent way of conducting a formal competitive bidding process.**

The use of OIC is most appropriate and the preferred type of competition for all values equal to or exceeding USD 150,000 which by definition require a mandatory advertisement. However, it is also recommended to use OIC for values below USD 150,000, in particular when procurement is subject to formal methods of solicitation and it is difficult to secure supply.

Procurement opportunities should be advertised and distributed, in the case of open competitions, in ways that would lead to the most beneficial responses, such as advertisement on websites of other organizations, specialized magazines, etc., besides the mandatory publication in [UNGM](#). The notice provides general information on the requirements for the procurement process and informs potential suppliers how to obtain the complete solicitation documents. As an alternative the complete solicitation documents may be uploaded to UNGM for direct download by interested suppliers. **If a solicitation has not been advertised on UNGM and the contract exceeds USD 150,000, the entire exercise might have to be re-tendered.**

**5.4 Limited International Competition (LIC)** restricts competition to a shortlist of most qualified suppliers selected in a non-discriminatory manner based on a thorough market research or advertisement of business opportunities with a REOI, pre-qualification etc. LIC is most appropriate for any value below USD 150,000. LIC may also be used for values of USD 150,000 and above provided, following consultation with BFM/FPC, OIC is considered unsuitable.

**5.5 Local or National Competition (LNC)** is based on competitive bidding in a limited area. It is appropriate for contracts less than USD 50,000, as long as it is competitive with what is available in the international market, taking into account the speed and flexibility of local procurement as well avoidance of shipping, customs and import expenses.

**For values USD 50,000 up to USD 149,999**, a contract may be placed after competitive bidding in a limited area if the goods or services that are the object of the contract require either regular maintenance or after-sales service which must be available at all times, and there is therefore an obligation to have recourse to contractors in the countries where the operational project is being implemented. Geographical coverage may also be limited in the case of Civil Works, if the country has a sufficient base of potential qualified. For LNC with estimated value of equal to or **exceeding USD 150,000** consultation with and prior approval by BFM/FPC, for the use of LNC, is required.

For LNC, as it is the case for OIC, the mandatory advertisement applies for estimated values equal to or exceeding USD 150,000. However, it is also highly recommended to advertise for values below USD 150,000. In addition to a posting on UNGM, advertisements shall be published in the national gazette, national or local newspaper or



local publications/websites to ensure local visibility and competition.

**5.6 Procurement Methods.** Depending on the nature, size and other elements of the procurement, the Contracting Unit should select the appropriate one of the following methods of soliciting offers for the goods, services or works required by UNESCO:

§ Price Comparison/Request for Quotation (RFQ)

§ Invitation to Bid (ITB)

§ Request for Proposal (RFP)

§ Direct Single Source Procurement (DSS)

**5.7 Request for Quotation (RFQ)** is an informal solicitation process used for low value procurement **not exceeding USD 50,000** where the requirement for goods/works/services is clear and specific. RFQ calls for a written quotation from the pre-selected list of suppliers. Such quotations or proposals shall be invited from an appropriate number of potential suppliers (**normally three to six**) in order to secure a minimum of three responsive and technically compliant offers. Should it not be possible to obtain three quotations, the reasons must be recorded in writing and filed in the contract file. Although the process is informal, the use of standard RFQ form is recommended. A deadline for receiving quotations should be specified in the RFQ. The solicitation shall typically remain **open 7 - 10 days** (min. 3 days when due course i.e. emergency not caused by bad planning exist) and the quotations are received directly by the responsible officer. The basis of the award in case of RFQ is the price together with compliance with requirements as communicated to the Bidders, including delivery time.

**5.8 Invitation to Bid (ITB)** is a formal method of solicitation used for competitive purchases **USD 50,000 or more**. An ITB is used whenever the bidder is to provide its cost requirements to meet precise specifications sought by UNESCO, but not required to propose technical approaches to a project activity, or to offer management or supervision of an activity. ITB is therefore normally applicable for procurement of goods/equipment and construction/rehabilitation works. It may also be used for procurement of services when the service is simple enough to be specified quantitatively. The process calls for inviting bids from a shortlist of qualified suppliers (i.e. LIC/LNC) or by open advertisement (i.e. OIC). Such bids shall be invited from an appropriate number of potential contractors (normally minimum **six to nine** from several member countries) in order to secure a minimum of three responsive and technically compliant offers. **Sourcing of most potential contractors is essential even when the solicitation is based on open advertisement (OIC)**. Knowledge about the market is a fundamental step in a successful procurement process.

Should it not be possible to obtain three bids, the reasons must be recorded in writing and filed in the contract file. The process is formal and therefore the use of standard ITB form is required. A deadline for receiving bids shall be specified in the ITB. The solicitation shall typically remain open at least **21 days for values below USD 150,000** (min. 7 days when due course i.e. emergency not caused by bad planning exist), and at least **30 days for values USD 150,000 and above** (min 21 days when due course exist). To ensure economy and efficiency, the contract is awarded to the supplier who is qualified, responsive and offers the lowest price. The term "responsive" means that the supplier meets all the requirements i.e. specifications, delivery terms, UNESCO terms and conditions etc. Formal reception and opening of bids, as per [Paragraph 7.6](#) applies.

**5.9 Request for Proposal (RFP)** is a formal method of solicitation used when the inputs and/or outputs cannot be quantitatively and qualitatively expressed at the time the invitation is made, as for example when consulting or similar services are sought. A RFP may also be used for the purchase of complex goods when the procuring entity is not sure of the functional specifications and wish to seek proposals. The process calls for inviting proposals from a shortlist of qualified suppliers (i.e. LIC/LNC) or by open advertisement (i.e. OIC). Such proposals shall be invited from an appropriate number of potential contractors (normally minimum **six to nine** from several member countries) in order to

secure a minimum of three responsive and technically compliant proposals. **Sourcing of most potential contractors is essential even when the solicitation is based on open advertisement (OIC).** Knowledge about the market is a fundamental step in a successful procurement process.

Should it not be possible to obtain three proposals, the reasons must be recorded in writing and filed in the contract file. The process is formal and therefore the use of standard RFP form is required. A deadline for receiving bids shall be specified in the RFP. The solicitation shall typically remain open at least **21 days for values below USD 150,000** (min. 7 days when due course i.e. emergency not caused by bad planning exist), and at least **30 days for values exceeding USD 150,000** (at least 21 days when due course exist).

A RFP leads to the selection of the proposal that is most responsive to the specified requirements, including price and other factors. Where appropriate, the RFP may indicate that negotiation may be undertaken with respects to the best proposal prior to the award of a contract. This method is recommended for all contracts **exceeding USD 50,000**. RFP or parts of it (e.g. evaluation criteria & TOR) can also be used for values below USD 50,000 for obtaining comparative proposals based on an informal process. For values above USD 50,000 it requires adherence to formal procedures. This method calls for using the two envelope system i.e. seeking both a technical proposal and a financial proposal in two separate envelopes. To achieve best value for money and avoid any bias, it is essential to develop a detailed list of evaluation criteria, to be included in the RFP and evaluation grid.

**5.10 Direct Single Source Procurement (DSS)** without competition may be used as an appropriate method when the value of the procurement is **less than USD 5,000** and in cases when exceptional situations justify a **waiver** of the normal competitive bidding process. Furthermore direct contracting can also be applied whenever a contract is signed to obtain goods, works or services for which a supplier has been selected under a Long-Term Agreement (LTA).

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## 6. EXEMPTIONS TO COMPETITIVE BIDDING

In accordance with the [AM Item 10.2, Paragraph 5.3](#), competition may be waived and proposed contracts or purchase orders negotiated directly **only** if justified under the following circumstances. No other reasons as the ones listed below can be invoked as justification for a waiver for competitive bidding. **In all cases, the retained justification must be supported in writing together with relevant documentation and approved at the appropriate authority level.**

Waiver Conditions	Guidance for Applying
<p>(i) When there is no competitive marketplace for the requirement, such as where monopoly exists, where prices are fixed by legislation or regulatory bodies, or where the requirement involves proprietary product or service;</p>	<p>§ <i>Prices or rates are fixed by national legislation or regulatory bodies, e.g. in cases of state monopoly or tariffs. In order to justify fixed prices or rates, the name of the regulatory body or law that controls rates or established prices must be indicated in each request for award and current price/rate schedule to be provided.</i></p> <p>§ <i>Proprietary product or service refers to situations where only</i></p>

	<p><i>one source can reasonably meet the needs of UNESCO, in situations where: proprietary items subject to legal restrictions (i.e. patent and copyrights) is to be procured.</i></p> <p>§ <i>The goods or services are available from a particular contractor, or a particular contractor has exclusive rights in respect of the goods or services and no alternative or substitute exists.</i></p> <p><i>Justification required: Evidence of thorough market knowledge, explanations as to why other potential sources do not exist and reasonableness of costs (e.g. comparison with previous contract prices). Advertisement of the case is a good way to support this waiver condition.</i></p>
<p><b>(ii)</b> When there has been a previous determination with regard to an identical procurement activity, or there is a need to standardize the requirement following recent procurement activity</p>	<p>§ <i>Previous determination means that what needs to be purchased is determined by a previous purchase, e.g. there is no other choice but to obtain the goods or services from the entity that was contracted for the previous purchase (e.g. a piece of equipment was previously purchased and components that can only be obtained from the manufacturer now needs to be replaced; complex services were purchased from a vendor and additional services requiring specific knowledge related to previous.</i></p> <p>§ <i>Standardization shall be acceptable when goods, equipment or technology already purchased from a supplier or contractor, determines that additional supplies must be procured from that supplier or contractor, or because of the need for compatibility with existing goods, equipment or technology. The effectiveness of the original procurement in</i></p>



	<p><i>meeting the needs of UNESCO, the limited size of the proposed procurement in relation to the original contract, the reasonableness of the price and the unsuitability of alternatives to the goods in question shall always be taken into account and justified.</i></p> <p>§ <i>Branding (i.e. basing the standardization on a specific branded product or service) is not necessarily a justification for exceptions. A competitive process should be undertaken if multiple sources of supply exist.</i></p> <p><i>Justification required: explanation of the previous determination or as to why standardization is required and reasonableness of costs (e.g. comparison with previous purchase prices, comparison with prices of equipment from other suppliers equivalent in performance, etc.) - For high value and complex procurement cases evaluation of adequacy of need for continuity of work should be conducted by an external independent expert.</i></p>
<p><b>(iii)</b> When the proposed contract is the result of cooperation with other organizations of the United Nations system, including the World Bank Group;</p>	<p>§ <i>Cooperation with a UN Agency or public international organization, such as the Development Bank, in respect of procurement activities, including those for a government, which is also a recipient of UNESCO assistance, may be authorized in appropriate cases. In these cases, UNESCO may in its action rely on the correctness and outcome of the procurement procedures of the entity concerned.</i></p> <p><i>Justification required: Evidence that the other organization of the United Nations system or a World Bank Group has awarded a contract to an entity and the same prices and conditions are</i></p>

	<i>being extended by the contracted entity to UNESCO.</i>
<b>(iv)</b> When, within a period of six months, a formal solicitation has not produced satisfactory results;	<p><i>Often relates to a situation where under LIC/LNC, in spite of special efforts made in market research/sourcing and identification of needs with sufficient lead-time given for bidders to respond only one offer is received.</i></p> <p><i>- If the procurement need has been advertised a waiver is not required.</i></p> <p><u><i>Justification required:</i></u> <i>detailed summary of the previous competitive bidding process, its relevant dates, its outcome, reasonableness of costs and prevalent market rates in the area.</i></p>
<b>(v)</b> When offers for identical requirements have been obtained competitively, in accordance with rules set out in this Item, within a twelve month period, and the prices and conditions offered remain competitive;	<p><u><i>Justification required:</i></u> <i>detailed summary of the use of a previous formal method of solicitation and its outcome, reasonableness of costs and prevalent market rates in the area. For goods where the price fluctuates rapidly (raw material, some IT equipment, etc.) the competitiveness of the price must always be properly justified.</i></p>
<b>(vi)</b> When the proposed contract is for the purchase or lease of real property and market conditions do not allow for effective competition;	<p><u><i>Justification required:</i></u> <i>Provide evidence of such market conditions. Value for money has to be ascertained.</i></p>
<b>(vii)</b> When the exigencies of the requirement (e.g. emergency situations or <i>force majeure</i> ) do not permit the delay attendant upon the issuance of the solicitations documents;	<p><i>The exigencies of service must be beyond the control of UNESCO i.e. emergency situations or situations of force majeure, or other urgencies which are not due to lack of planning or slow administrative process within UNESCO, its beneficiaries or partners.</i></p> <p><u><i>Justification required:</i></u> <i>explanation as to how exceptions to the use of formal method of solicitation will meet the schedule and of the adverse impact the UNESCO operation/program would suffer if the delivery schedule were</i></p>

	<p><i>modified to permit the use of formal methods of solicitation, confirmation of reasonableness of costs through comparing prices with previous purchase prices, etc. justification for selecting this particular supplier as opposed to any other. This ground cannot be invoked where the exigency is due to a lack of planning or slow administrative process within UNESCO.</i></p>
<p><b>(viii)</b> When the proposed contract relates to obtaining services that cannot be objectively evaluated and where the requirement is such that the criteria for the evaluation of the competitiveness of bids or proposals are difficult to establish.</p>	<p><i>Services of specific individuals not available through personnel or consultant contracts, including, for instance, a contract for professional services entered into with a company due to availability of a specific expert working in a firm/entity. In this case an individual shall be internationally recognized as having exceptional or unique expertise, knowledge and skills and/or where the individual has specialist knowledge and/or skill that is rare and difficult to establish.</i></p> <p><i>Services of specific firm/entity to obtain, for example, cutting-edge technology, art work or film or other new methodologies and as such there is no possibility of reliable comparison.</i></p> <p><i><u>Justification required:</u> explanation as to why this specific company is the most suitable to carry out the services and reasonableness of costs.</i></p>

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## 7. SOLICITATION PROCESS

**7.1** After deciding which procurement method (i.e., RFQ, ITB, RFP) to employ, the solicitation can start and qualified offers be obtained for the intended purchase. UNESCO has standard solicitation documents for RFQ, ITB or RFP. The use of these standards is mandatory as, although the details and complexity of the solicitation documents vary according to the nature and value of the requirements, they all contain the standard information necessary for potential suppliers to prepare a bid, proposal or quotation that would respond best to UNESCO requirements. A summary of process is as follows:

- (a) Select the corresponding template of RFQ, ITB or RFP.
- (b) Review the specifications and other requirements and ensure they are complete. Organize them into a summary list/schedule of requirements and more detailed item specification sheet, terms of reference, statement of works, as appropriate.

- (c) Prepare evaluation criteria to correctly reflect the procurement method and the requirement. For an RFQ or ITB, the best value for money basis of adjudication is the lowest price from the responsive eligible bidder.
- (d) Select an appropriate draft contract and modify the special contract conditions, in conjunction with standard General Terms and Conditions.
- (e) Consider applying for a bid/proposal security (bid bond) which is occasionally used for complex high-value solicitations to discourage the participation of unqualified contractors. The requirements for a bid/proposal security, if any, should be determined on the basis of the value and complexity of the contract. In general the bid security should be stated as a specific sum rather than a percentage. If a bid/proposal security is required, a form should be included in the solicitation documents.
- (f) Consider applying for a Performance Guarantee which is normally required for all high value and/or technically complex contracts, to secure the performance of the contractor during the warranty period. The model form for performance security, in a form of a bank guarantee at 10% of the contract amount, is provided as part of the standard ITB and RFP documents.
- (g) Finalize the solicitation documents, ensuring completeness, consistency among the sections and a solicitation schedule (pre-bid conference/site visits for complex procurement cases, bid receipt deadline, bid opening date and time) that gives sufficient information and time for bidders to respond.
- (h) Launch the solicitation document in accordance with open or limited international competition and obtain from the bidders confirmation of receipt and intention to bid.

**7.2 Bid Reception, Opening and Evaluation** - The reception, opening and evaluation of the offers are done in strict accordance with the [AM Item 10.2](#). Disclosure of any information concerning the content of offers and the evaluation process are strictly forbidden.

**7.3** For values **below USD 50,000**, offers may be obtained without any formal process for receipt/opening.

**7.4** Formal process for reception/opening applies for any value of **USD 50,000 and above**.

**7.5 Reception by email is permitted for values below USD 150,000.** Where the solicitation documents state that offers are accepted by email, a dedicated email address for receipt of offers must be created. The email address must be specified in the solicitation documents, and it must be made clear that only offers sent to the dedicated email address will be accepted. An individual not directly involved in the procurement process, and duly authorized by the approving/certifying officer must have the sole access (through password protection) to the dedicated email. For confidentiality reasons, offers should be printed after the deadline just before they are officially opened, and put in a sealed envelope.

It is the responsibility of the Sector ADGs/Directors of Bureaux/Institutes and Directors or Heads of Offices away from Headquarters to ensure that offers received by email will be treated with the same degree of control as offers received by post or delivered personally. All staff involved must be made aware of the importance of confidentiality and integrity of the bid receipt process.

**7.6 Guidelines for reception and opening of bids/proposals above USD 150,000 or Sealed Tenders** (For values from **USD 50,000 up to USD 149,999** the same guidelines apply, however reception by email is permitted [see Paragraph 7.5 above], reception of sealed tenders directly by the responsible Contracting Unit):

- (a) Bids or proposals are to be submitted before a specific closing date in double sealed envelopes (with the return address of the bidder on the inner envelope) to the Office of the Sector ADG/Director of Bureaux/Institute or Director/Head of Office away from Headquarters. In case the Offices of the Sector ADGs/Directors of Bureaux/Institutes or Directors/Heads of Offices away from Headquarters are not in a position to ensure safe and confidential receipt of offers and witnessed opening of the envelopes, those must be addressed to the Chief Financial Officer.

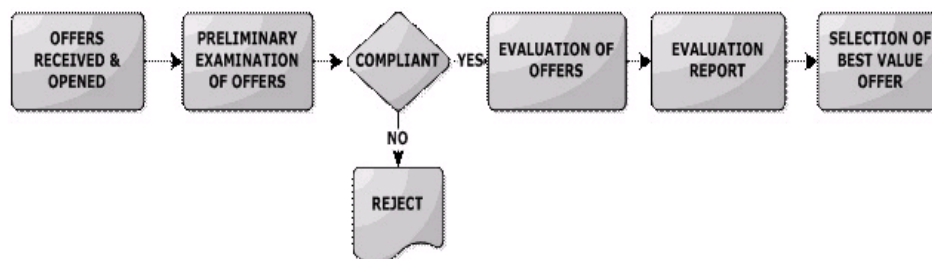
- (b) All bids/proposals are to be time/date stamped upon receipt and placed in a locked cabinet/container until the bid opening time and date. Any bids or proposals inadvertently opened before the due date are to be brought to the attention of the Sector ADG/Director of Bureaux/Institute or Director/Head of Office away from Headquarters for further action.
- (c) Bids/proposals solicited are opened by a panel consisting of a minimum two regular staff members of UNESCO (GS or P) who also witness the registration of the bids and where at least one individual has no involvement in the subsequent stages of the procurement process. The opening of Sealed Tenders is not made in public unless specifically required.
- (d) For Request for Proposal (services), technical and financial proposals are submitted separately, inside the sealed envelope. The envelope containing the financial proposal will remain unopened until the evaluation of the technical proposal is completed (i.e. two envelope method/two separate openings).
- (e) Unsolicited bids/proposals shall be rejected.
- (f) A record of the opening according to the UNESCO model is prepared and signed by the parties present who also sign the financial schedule (in case of RFP the cover page of the technical proposal) of each bid/proposal, on which the identity of the potential contractor must be clearly indicated.
- (g) The bids/proposals are thereafter forwarded to the contracting unit for evaluation, together with the record of the opening of the bids.
- (h) Bids received late will be rejected and returned to the bidders unopened. The sole exception is if a supplier can provide well-founded evidence that every measure has been taken to submit the offer in time, but did not properly reach UNESCO due to circumstances outside of the supplier's control (force majeure, for instance), and the bid opening has not yet taken place.

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## 8. EVALUATION OF OFFERS

### 8.1 General

When making their selection of contractors, sectors/bureaux/offices/units must ensure that they retain those who offer best value for money for the Organisation. Only those factors specified in the solicitation documents may be considered, and only against the criteria specified in the solicitation documents. The evaluation process is detailed in the following flow chart.



### 8.2 Guidelines for an evaluation team

Under formal competitive bidding (USD 50,000 and above), in order to conduct a fair and unbiased evaluation of offers, evaluation must be undertaken by a team consisting of two (2) to five (5) staff members, depending on the nature, complexity and value of procurement project/activity (i.e. for values USD 150,000 and above a minimum three evaluators are normally required). The evaluation team should not be composed of members of the same unit. Technical expertise from outside the organization may be called in to form part of the evaluation team. Representatives from the funding source or beneficiaries may participate but only in exceptional cases and when acting as observers. All observers or members in the evaluation team who are non-UN staff must sign confidentiality and no conflict of interest statement prior to the evaluation. UNESCO or

other UN staff must always have the majority vote in the evaluation team.

**Before starting the evaluation, the members of the evaluation team:**

- § Should indicate immediately if they are in a potential conflict of interest situation with one of the bidders and ask to be replaced;
- § Should familiarise themselves with the evaluation criteria and how to assign scores;
- § Should understand that the deliberations of the evaluation committee are strictly confidential and they cannot discuss their content with colleagues and/or outsiders;
- § Should, if they feel there is a need for clarifications or questions for bidders, direct all questions in writing to the UNESCO focal point who in turn will communicate with the concerned bidder/bidders.

**8.3 Guidelines for evaluation (RFQ):**

The evaluation is based on the following factors:

- § Compliance with technical specifications/requirements;
- § Product/Service Quality (i.e. conformity to national/international product standards);
- § Delivery/Completion time;
- § Compliance with UNESCO General Terms and Conditions;
- § In-country after sales services;
- § Price included freight & insurance, if applicable.

**8.4 Guidelines for evaluation (ITB):**

Availability of technical expertise for a competent and accurate evaluation may require the calling in of experts in the given subject from within or outside the Organization to form part of the evaluation team.

**Step 1:** Ensure that:

- § The bidder meets the eligibility requirements specified in the solicitation documents;
- § The bids are substantially responsive to the bidding document;
- § A bid is disqualified if a proposal contains material deviations from or reservations to stated terms, conditions and specifications as per solicitation documents;
- § The bidder shall not be permitted to correct or withdraw material deviations or reservations once the bids have been opened.

**Step 2:** Ensure that in the technical evaluation:

- § Evaluation is based on the factors stated in the ITB, i.e.:
  - Full compliance with technical specifications/requirements;
  - Quality (i.e. conformity to national/international product standards);
  - Delivery lead-time;
  - Technical and financial capacity of the supplier;
  - Warranty conditions and after-sales service availability at the place of destination.
- § Only those bids offering items with the characteristics meeting or exceeding those in the specifications shall be considered as acceptable.
- § If the delivery date is an important factor in the bid, and has been so stated in the invitation, bids that do not meet the required delivery schedule are rejected.

**Step 3:** Ensure that in the financial evaluation:

- § Prices for technically compliant bids should be tabulated on a summary sheet. The evaluation and comparison of bids shall be on prices including freight as stated in the ITB, together with prices for any required installation, training, commissioning and other additional services. Evaluation may be conducted either on an itemized or per lot basis in line with what has been specified in the ITB document.



## 8.5 Guidelines for evaluation (RFP):

- (a) Availability of technical expertise for a competent and accurate evaluation may be required by calling for experts in the given subject from within or outside the Organization to form part of the evaluation team;
- (b) When weighted criteria are used for technical evaluations, the weighting ratio between various criteria should be disclosed in the solicitation documents. The level of detail should enable suppliers to understand on which grounds their offer will be judged, and indicate which area they should explore in their offers;
- (c) The evaluation team shall ensure the evaluation is being done in a valid, objective, measurable and impartial manner:
  - (i) Valid criteria are related to the required performance, i.e. the feature being evaluated will be critical in the execution of the contract; for example the selected supplier will have to have certain language capabilities. If criteria do not clearly relate to the requirements in the solicitation, they are probably not valid. If it is reasonable to assume that all suppliers will score well on a factor, then it would not be a valid significant differentiator and its inclusion (under weight scoring criteria) may not serve any useful purpose, except for evaluating a pass/fail requirement.
  - (ii) Objective criteria ensure that offers are evaluated consistently, even if they are evaluated by different evaluators. For example, honesty would not be a measurable factor because it is impossible to verify it in a reliable manner. Measurable criteria can be assigned points against degrees of achievement, for example, five points per year of experience or, five points per similar project in the region, up to a set maximum of points. It is important to establish the scale of points to be used by all evaluators.
  - (iii) Impartial criteria: Do not give an unfair advantage to one supplier over another, nor are they attributes of favoured suppliers. For example, if an incumbent supplier has 10 years experience in offering a specific service in a particular country or to the UN, it may be inappropriate to use such a criterion as a pass/fail minimum. Doing so would exclude other established suppliers who have more limited track record of dealing with the country or the UN but are/were successful in delivering a number of even larger consignments/services in the region and to various buyers. The evaluation criteria should be impartial and open to new providers with reliable performance records.

### Step 1: Ensure that:

- § The proposals meet the eligibility requirements specified in the Terms of Reference;
- § That only substantially responsive proposals will be retained for further evaluation, and a proposal which contains material deviations from or reservations to stated terms, conditions and specifications in the solicitation documents is disqualified;
- § The envelope containing the financial part of the proposal remains unopened until completion of the technical evaluation;
- § That the bidders shall not be permitted to correct or withdraw material deviations or reservations once the proposals have been opened.

### Step 2: Ensure in the technical evaluation:

- § That the process and evaluation criteria indicated in the RFP are followed. For example, when a scoring method applies, with weights given to each technical aspect of the proposal and a minimum qualifying score based on maximum points attainable to be considered technically responsive is defined (normally 70% score of mark is required);
- § That only technically responsive proposals are retained for further financial evaluation and that the envelopes with the financial part of all non-responsive proposals are returned to the bidder unopened.

### Step 3: Ensure in the financial evaluation:

§ Proposals provide a detailed cost estimate, such as consultancy rate per day, number of work days and travel estimates which are interrelated, in order to assist the Contracting Unit to determine which items may be negotiated, where applicable, or which items can be modified as per the budget.

**Step 4:** Ensure that:

§ When the financial evaluation is based on **Lowest Price**, the contract is awarded to the contractor offering the lowest price of those technically responsive proposals.

§ When the financial evaluation is based on **Cumulative Analyses (Scoring Method)**, a total score is obtained upon the combination of weighted technical and financial attributes. Cost under this method of analyses is rendered as an award criterion, which should **not be less** than 30 per cent of a total score of 100 for all desirable factors of the RFP. The weight of financial proposals should take into account the complexity of the assignment and its relative proportion to quality. The designated weightings of both the technical and financial proposals should be specified in the RFP documents at the time of solicitation. An example of a RFP evaluation based on cumulative analyses (scoring method) is available on the intranet ([Procurement forms](#)). Although the example is based on 30/70 % ratio between price/technical proposal, depending on the nature of the service, the price can play a more significant part in the evaluation (e.g. 50/50 % price/technical proposal).

§ The evaluation and comparison of proposals, specifying the reasons for recommending the award of the contract is clearly documented and signed by the members of the evaluation team.

## 8.6 Clarifications from suppliers during the evaluation

- (a) In principle, offers shall be evaluated based upon the information provided in the offer. However, after the submission of offers, clarifications to the offers are sometimes required from suppliers in order to be able to conduct a proper evaluation process. The purpose of such exchanges is to clarify any aspects of the offer. Not to add or delete aspects of the offer, or otherwise modify any portions of the offer.
- (b) Clarifications to the contents of the offer may be sought taking into consideration the principle of equal and fair treatment of the suppliers. The supplier(s) shall not be allowed to change the contents of their offer, but merely provide missing historical documents or minor clarifications enabling the evaluation team to fully understand the offer in order to carry out a fair evaluation.
- (c) No change in the price or substance of the offer can be sought, offered or permitted, except as required in order to allow for correction of arithmetic errors discovered by UNESCO. All requests for clarifications must include a reasonable deadline. If the bidder has failed to provide the required information or to reply by the deadline, the offer must be rejected.
- (e) During the clarification discussions, no information about offers of other prospective suppliers can be divulged to the supplier.
- (f) All discussions shall be summarized in writing, along with clarifications provided, and kept on file for future reference.

## 8.7 Contract negotiations:

- (a) In a competitive solicitation process, in general, very limited negotiations should need to take place. However negotiations do have the potential to improve the procurement outcome by reducing uncertainties, risks and costs. Negotiations can prove very effective in situations of directly negotiated contracts awarded based on a waiver and for example where only one offer has been received and the price is not deemed competitive, in order to ensure best value for money for UNESCO.
- (b) Negotiations are confidential between UNESCO and the supplier, and no information relating to the negotiations may be revealed by any party. All negotiations shall be



summarized in writing, along with outcome, and kept on file for future reference.

- (c) For negotiations conducted with the selected supplier(s), as a minimum two UNESCO officers must be involved. It is recommended that the negotiation is based on an established negotiation plan showing strengths and weaknesses of the proposal as well as objectives/targets of the negotiations. Each individual is given roles to play to ensure optimum results.
- (d) In the rare event that price negotiations take place after the award of contract, the outcome of the negotiations must be recorded to ensure proper audit trail.
- (e) Negotiations with the supplier(s) are carried out according to certain procedures, depending on the chosen method of solicitation. When the selection is based on the ITB lowest priced, substantially compliant offer methodology, negotiations are generally not permitted and only accepted if due cause exists (see (i) & (j) below).
- (f) The negotiations under a RFP are more common. The purpose of negotiations of offers selected based on the 'cumulative analysis methodology' is to ensure that the technical proposal is in line with requirements and that the financial proposal is competitive on all aspects of the price. Negotiations can only be conducted with the supplier presenting the winning proposal.
- (g) In the negotiations, any deficiency in the offer must be pointed out to the supplier. The supplier must be allowed to make adjustments in the proposal in order to improve and more clearly specify the contents of the offer. However, under no circumstances shall the requirements (Terms of Reference/specifications) be changed.
- (h) If the requirements are changed, the competitive process shall be cancelled, and a new tender process shall be initiated on the basis of the revised requirements.
- (i) If due cause exists, negotiations of the financial proposal of the supplier presenting the best offer; i.e. the offer having received the highest number of points (technical plus financial) or otherwise submitting the lowest priced, substantially compliant offer, may be permitted. Negotiations with the other bidders are not permitted. Proper justification must be provided explaining the reason why negotiations are conducted in the particular case. Under no circumstances may negotiations take place for the sole purpose of reducing prices, unless there is a valid reason, as this would contravene the principle of equal and fair treatment of all suppliers.
- (j) For those contracts which will be subject to the Contracts Committee review, a pre-clearance for the selection of the Contractor, by BFM/FPC, is required prior to entering into final negotiations.
- (k) **Due cause for conducting negotiations would include cases:**
  - of budget constraints, where the available budget is not sufficient to contract the requested goods/works/services and the supplier agrees to reduce the prices;
  - where the best bid/proposal is offering additional services or equipment which were not required in the solicitation document;
  - where marginal quantity increases lead to quantity discounts (i.e. the tendered quantity can be increased) would require negotiations with the selected supplier;
  - where DSA rates, travel cost etc. are not in line with standard rates; or
  - when the award is based on a waiver or there is only one compliant bid and the evaluation team has concluded that the offered price is not reasonable.

## 8.8 Competitive negotiations: Best and final offer (BAFO)

- (a) Upon completion of the overall evaluation, the evaluation team may decide to engage in competitive negotiations with all suppliers having passed the threshold of the technical evaluation, to ensure effective competition. The purpose of BAFO is to clarify ambiguities, correct obvious mistakes, point out weaknesses and deficiencies, and generally seek improvements in both the technical and financial offer. The BAFO is an optional step in the selection of offers with the objective of enhancing competition and, thus ensuring best value for money.
- (b) BAFO can be used in the context of an RFP only if due cause exists, i.e. offers

received barely meet the minimum threshold of points for technical evaluation and no clear winner is identified, or offers contain ambiguities, obvious mistakes, deficiencies, etc. For an ITB it is used only when the lowest priced substantially compliant bids are for exactly the same price and it is not possible to identify a winner. In such situations, the purpose of BAFO is for UNESCO to be able to make a selection decision.

- (c) BAFO is a complex and high risk tool, and must only be used in special cases and by staff members with extensive experience in evaluation and negotiation. For that reason BAFO must not be conducted without prior advice from BFM/FPC.
- (d) When the conditions for requesting a BAFO are met, the chairperson of the bid evaluation team shall issue a written request to all qualified suppliers to submit their best and final offer before a specific date and time as a follow up to their initial bid/proposal.
- (e) If the estimated contract value is USD 50,000 and above, offers resulting from the request for BAFO shall be handled in a formal manner and therefore sent to a dedicated email address, or in a sealed envelope.
- (f) Under a RFP, suppliers shall be informed of the deficiencies of their offer and that price increases will not be accepted, and in the event that they decline to alter the terms of their original proposal, such decision will not disqualify them.
- (g) Under an ITB, suppliers shall be informed that they are not allowed to change the specifications or any bid conditions. Only the price can be modified.
- (h) The suppliers must be given a reasonable period of time to submit their BAFO, taking into account the complexity of the procurement action. The BAFO shall be submitted to a secure email.
- (i) The request to submit a BAFO shall not contain any information regarding the evaluation, or any information on the chances for contract award.
- (j) Upon receipt of the BAFOs from the suppliers, the evaluation committee shall reconvene and update the technical and commercial (financial) evaluation, as necessary, and shall make a final comparison of the competing offers.

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## 9. CONTRACT REVIEW & AWARD (See AM Chapter 7 “Contracts”)

**9.1 Contract review** is an essential step in the contracting process. It provides for independent advice on the acceptability of the procurement process undertaken, and the proposed commitment of funds (through contracts or purchase orders) by the highest level procurement authority or officer with the appropriate delegated authority.

**9.2 Procurement Authority** is defined in [AM Item 10.2, Paragraph 4.2](#), in accordance with the provisions of [AM Item 3.1, Paragraph 1.4](#). All those delegated to approve and/or sign contracts are responsible for ensuring compliance with UNESCO’s procurement and financial policies and regulations. This includes full adherence to the recommendations made by the Contracts Committee which has been established at Headquarters to review and render written advice on procurement and contracting actions. Where the advice of the Contracts Committee is required, no final action leading to the award or amendment of a contract may be taken before such advice is received.

**9.3 Award** is the formal decision and approval to establish a contract, e.g. contract for services, contract for works, contract for equipment or purchase order with a successful supplier, based on an independent review of the procurement process within the limits of the awarding authority. The award phase marks the successful conclusion of the procurement process and the starting point for contract finalization and execution.

### 9.4 Vendor notification, debriefing and protest

- (a) Suppliers that submitted a bid but were not awarded a contract should be notified

by the office having issued the contact as a matter of courtesy given the effort bid preparation takes.

- (b) Upon request from a bidder UNESCO may provide information to the bidder regarding the strengths and weaknesses of the bidder's offer through debriefing. The information should be limited to identifying technical deficiencies or weaknesses in that bidder's offer, and must not disclose financial or cost information of other offers, nor evaluation scores or other details.
- (c) In order to underpin the principle of transparency, UNESCO shall post on United Nations Global Marketplace ([UNGM](#)) information about all procurement contracts awarded based on Open International Competition, or otherwise exceeding USD 150,000.
- (d) Suppliers perceiving that they have been unjustly treated in connection with the solicitation or award of a contract may protest as follows:
  - (i) The supplier may as a first step protest directly to the relevant Office of the Sector ADG/Director of Bureaux/Institute or Director/Head of Office away from Headquarters. The ADG/Director/Head of UNESCO office will review the protest and provide a reply to the supplier.
  - (ii) As a second step, a protest may be addressed to the Chief Financial Officer CFO/BFM at [bfm.fpc@unesco.org](mailto:bfm.fpc@unesco.org). The CFO/BFM may seek all necessary clarifications from responsible UNESCO officers and from the Legal Office. S/he will issue a response to the supplier and may, as appropriate, meet with supplier's representatives to better explain the rationale for UNESCO's decisions.
  - (iii) If the protest involves allegations of misconduct by UNESCO personnel or corrupt or fraudulent practices, the protest shall be forwarded directly to the Office of Internal Oversight for its consideration of the protest in accordance with its own procedures. Please refer to the link: [how-to-report-fraud-corruption-or-abuse](#).

## 9.5 Contractual Instruments

A procurement contract is a legally binding document between UNESCO and the supplier, and defines, at a minimum, the nature of the product being procured, the quantity being procured, the overall contract and/or unit price, the period covered, conditions to be fulfilled, including the UNESCO General Terms and Conditions, terms of delivery and payment, and those details required to identify the supplier (i.e. name and address). Thus, the contract must reflect the offer made by the supplier in response to UNESCO's requirement, acts as a proof of the obligations made by both parties and protects the interests of UNESCO.

The detailed policies and procedures for **UNESCO contractual instruments on procurement i.e. contracts for services, goods and works are covered by [AM Item 7.2](#)**.

Every procurement contract must be accompanied by a copy of the relevant UNESCO General Terms and Conditions:

[UNESCO General Terms and Conditions for Goods \(and related services\)](#)

[UNESCO General Terms and Conditions for Services](#)

[UNESCO General Terms and Conditions for Small Works](#)

[UNESCO General Conditions of Contract for Large Works](#)

Modifications and/or additions to the UNESCO standard contract formats including annexes cannot be made without prior consultation with LA. Care must be taken not to include any requirements or conditions that contradict the **UNESCO General Terms and Conditions**, e.g. UNCITRAL Arbitration Rules, or the standard text of any of the documents.

**9.6 Long Term Agreement (LTA).** A LTA is a written arrangement between UNESCO and a vendor, issued following a competitive procurement process as per this manual item [AM Item 10.2](#), which allows UNESCO to order specified goods or services directly at a

fixed price, on agreed terms and conditions, for a definite period of time but with no legal obligation to order any minimum or maximum quantity. UNESCO may decide to establish a LTA of its own, at a corporate, regional or local level, or to use an LTA of another United Nations Organization. The detailed policies and procedures for the establishment and use of a LTA are set in [AM Item 7.7](#).

**9.7 Freight, i.e. transportation services**, is a critical part of contracting of goods and can represent a substantial element both in the total cost and delivery lead time. The Contracting Unit has the responsibility to determine the delivery strategy for each purchase. The logistical issues must be taken into account from the start of the procurement process as they can significantly influence subsequent decisions.

### 9.8 Guidelines for logistics

- (a) For high value or otherwise complex procurement, a separate offer for freight is solicited and considered, or the freight is contracted using an UN Global Freight Agreement (i.e. Long-term agreements issued by sister agencies such as UNICEF, UNDP and UNHCR)
- (b) In case the freight is arranged as part of the supply contract, the freight services must be provided by a reputable forwarding agent.
- (c) For complex high value procurement of equipment, it is recommended to arrange a pre-shipment inspection, through a reputable neutral inspection agency, as part of the supply contract, or directly with the company providing such services.
- (d) In all cases, the complete Consignee information, labelling and shipping marks, mode of transport and appropriate delivery terms (as per Incoterms 2010) must be clearly stipulated in the Contract or Purchase Order.
- (e) For smooth local customs clearance, goods **must** always be consigned in the name of UNESCO (or to UNDP if no UNESCO office exists in the country of destination).

### 9.9 Guidelines for Incoterms

- (a) The International Commerce Terms (INCOTERMS) define the obligations of the buyer and seller relating to shipment of goods including the points of transfer of risk. For international procurement, where transportation is arranged by you, use the term “FOB” or “FCA”, depending on where the goods are to be delivered. “FCA” can also be used for local procurement.
- (b) For international procurement where the transportation is covered by the contractor, use preferably the term “CPT” or “CFR”. CPT applies for all modes of transport while CFR is only used for ocean freight.
- (c) For international procurement where the transportation and insurance is arranged by the contractor, use the terms “CIP” or “CIF”.
- (d) For procurement where you wish the contractor to bear all risks and costs of bringing the goods to the final destination, use the term “DAP”. This will however cost extra and should not be used for large consignments unless during emergency or high-risk situations.

### 9.10 Guidelines for Cargo Insurance

- (a) To protect UNESCO during the transport and storage, the goods shall be covered against all risks of damages or loss, including war, strikes, riots and civil unrest (SRCC).
- (b) Such insurance may be arranged through either Headquarters Global Marine Insurance Policy or by stipulating delivery terms that makes the supplier or the forwarder responsible for arranging the insurance of the goods, up to final destination (e.g. using CIP/CIF or DAP).
- (c) Duration of the insurance coverage should be sufficient to cover the period of transportation from the supplier’s warehouse to the final destination and include a

minimum of 30 days in storage at destination.

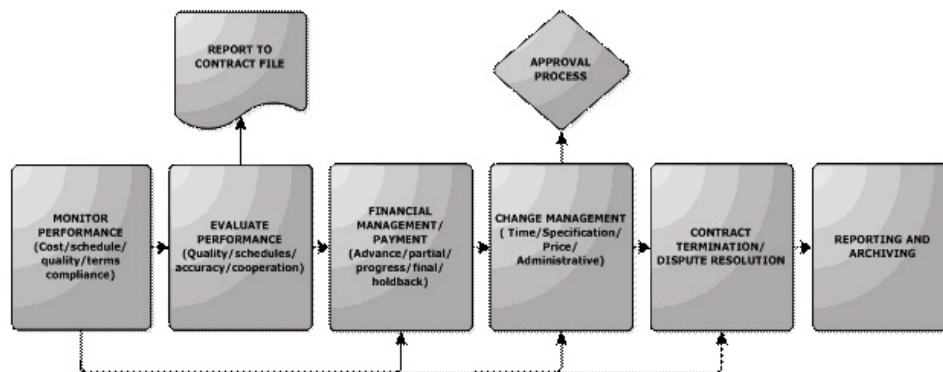
- (d) When a consignment is delivered to the Consignee, the carrier will request a receipt. The external condition of packages must therefore be verified. If it appears to be in good order, it is recommended that the endorsement be given: “received in good condition – content unchecked”. If there are signs of damage or loss, the receipt should be given with reservations such as “packing/case broken or sign of pilferage etc.”
- (e) Should damage or loss be confirmed during unpacking, the Insurance Broker (“Underwriter”) must be contacted within one week for further advice.

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## 10. CONTRACT MANAGEMENT

**10.1** Once a contract has been awarded and signed, contract management is the process which ensures that all parties to the legally binding agreement fully meet their respective obligations as efficiently and effectively as possible. The contract management process allows a Contracting Unit to track and manage the clauses, terms, conditions, commitments and milestones throughout the period of the contract to maximize business benefits and minimize associated risks. Contract management includes monitoring performance (i.e., quality standards, delivery), effecting acceptance and payment, initiating amendments and orderly resolution of any disputes that may arise in the overall process. Furthermore, contract management ensures that all residual obligations, such as warranties, guarantees and after sales services and support are clearly defined in terms of responsibility, liability procedures and time frames.

**10.2** For more details please refer to [AM Chapter 3 “Finance”](#) and [AM Chapter 7 “Contracts”](#).



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## 11. ASSET MANAGEMENT

**11.1** The objective of **Asset Management** is to achieve the best possible efficiency from the assets by ensuring maximum use of the resources through proper care and maintenance during the life cycle of the asset, and the proper disposal of the asset in the interests of UNESCO. Secondly, the function provides the data and statistics for management to assist in the budgetary and procurement planning process. Strict respect of the principles and procedures of Asset Management is therefore of direct benefit to UNESCO.

**11.2** For more details please refer to [AM Item 10.1](#).

## 10.3 Insurance of Property

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Services (BFM/FNS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item covers insurance of the Organization's property and claims for loss of or damage to such property, including loss or damage occurring during transportation at the Organization's expense.

### 2. Definitions

- 2.1 **Expendable property** is movable property, including office supplies, which normally costs less than USD 1,000 per unit and which cannot be expected to remain in service for one year;
- 2.2 **Non-expendable property** are items valued at USD 1,000 or more per unit, with a serviceable life of at least one year, and for which inventories are maintained. Works of art decorating the premises at Headquarters or Field Offices are included in this category (see also [AM Item 12.9](#)). It also includes IT equipment, furniture, motor vehicles and other tangible assets of UNESCO.
- 2.3 **Insurance coverage** is the amount and extent of risk covered by an insurer.

### 3. Policies

- 3.1 **Insurance policies** include multi-risk cover for real and non-expendable property at:
  - (a) Headquarters, including the Director-General's apartment;
  - (b) Established offices away from Headquarters;
  - (c) Field projects.

### 4. Roles, Authorities and Accountabilities

- 4.1 **BFM** is responsible for insurance against damage to real property, and damage to or loss of non-expendable property, at Headquarters. BFM is responsible for:
  - (a) Placing, reviewing and renewing insurance coverage;
  - (b) Declaring to and negotiating with insurers the settlement of all claims;
  - (c) Receiving monies paid by insurers in the settlement of claims.
- 4.2 **Directors of established Offices, UNESCO Representatives, and senior UNESCO officials at field projects** are responsible for insurance against damage to real property and damage to or loss of non-expendable property for premises, equipment, furnishings and petty cash at their offices or projects. They are responsible for:
  - (a) Placing, reviewing and renewing insurance coverage;
  - (b) Declaring to and negotiating with the insurers the settlement of all claims;
  - (c) Receiving monies paid by insurers in the settlement of claims.



- 4.3 **The Procurement Division (ADM/PRO)** is responsible for declaring to and negotiating with the insurers all claims concerning damage to or loss of expendable and non-expendable property purchased by ADM/PRO during transport, irrespective of the funding source for such a purchase.
- 4.4 **The Bureau of Human Resources and Management (HRM)** is responsible for informing staff members of insurance arrangements and procedures for the transport of personal effects and household goods under entitlements in the [Staff Regulations and Staff Rules](#), and for informing BFM/FNS of authorized shipments.

## 5. Procedures and Processes

- 5.1 **Non-expendable and real property at Headquarters.** Damage or loss is notified immediately to the AO concerned who in turn reports it to BFM/FNS. After investigation, BFM/FNS declares the loss or damage to the insurers and takes appropriate follow-up action with them. Upon receipt from the insurers of payment in settlement of the claim, BFM/FNS advises the AO concerned of the availability of funds for repair or replacement and initiates further action as appropriate.
- 5.2 **Non-expendable and real property at established Offices away from Headquarters.** Damage or loss is notified immediately to the director of the office who declares the loss or damage to the insurers, with a copy to BFM/FNS, and takes appropriate follow-up action with the insurers with a view to the settlement of the claims.
- 5.3 **Non-expendable property at field projects:** See Insurance Instructions on Transport of Supplies & Equipment (for replacement see [AM Appendix 10.2A](#)).
- 5.4 **Property transported at the Organization's expense:** For replacement see [AM Appendix 10.2A](#).

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 10.4 Transport and Customs

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Procurement Division (ADM/PRO), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item sets forth the principles, policies and procedures governing the transportation of equipment to its final destination (place of use). It also covers the transport of personal effects and household goods of staff members moving on recruitment, transfer or separation from service, where provided for in the Staff Regulations and Staff Rules, as well as customs proceedings.
- 1.2 This Item must be read together with [AM Item 10.2](#) and the [Staff Regulations and Staff Rules](#).

### 2. Definitions

- 2.1 **Transport.** Transport is an important link in the logistics chain, the goal being the efficient delivery of the shipment to the right place at the right time. This requires close cooperation between the supplier/sender, the carrier and the addressee/recipient.
- 2.2 **Diplomatic Franchise.** A document drawn up before import and stamped by the competent authorities granting exemption from taxes and duties on imported goods.

### 3. Policies

- 3.1 The provisions of this Item apply to transportation and customs clearance for shipments relating to purchases of equipment and removals of household goods of staff members on authorized statutory travel.
- 3.2 Requests in respect of diplomatic franchises must comply with the criteria laid down in the [Convention on the Privileges and Immunities of the Specialized Agencies](#) adopted by the General Assembly of the United Nations on 21 November 1947 and with the provisions of the agreements that the agencies have signed with their respective host countries.

### 4. Roles, Authorities and Accountabilities

- 4.1 The delegation of authority in relation to importation of equipment and customs clearance is covered in [AM Item 10.2](#) and its [Appendix 10.2A](#).
- 4.2 The Procurement Division of the Sector for Administration (ADM/PRO) is responsible for all arrangements in relation to removals of household goods of staff members on authorized statutory travel from Headquarters to all destinations.
- 4.3 For removals of household goods from offices away from Headquarters, the authority is delegated to the respective office.

### 5. Procedures and Processes

- 5.1 **Freight, i.e. transportation services,** is a critical part of contracting of goods and can represent a substantial element both in the total cost and delivery lead time. The



Contracting Unit has the responsibility to determine the delivery strategy for each purchase. The logistical issues must be taken into account from the start of the procurement process as they can significantly influence subsequent decisions.

(a) **Guidelines for logistics**

- (i) For high value or otherwise complex procurement, a separate offer for freight is solicited and considered, or the freight is contracted using an UN Global Freight Agreement (i.e. Long-term agreements issued by sister agencies such as UNICEF, UNDP and UNHCR).
- (ii) In case the freight is arranged as part of the supply contract, the freight services must be provided by a reputable forwarding agent.
- (iii) For complex high value procurement of equipment, it is recommended to arrange a pre-shipment inspection, through a reputable neutral inspection agency, as part of the supply contract, or directly with the company providing such services.
- (iv) In all cases, the complete Consignee information, labelling and shipping marks, mode of transport and appropriate delivery terms (as per INCOTERMS 2000) must be clearly stipulated in the Contract or Purchase Order.
- (v) For smooth local customs clearance, goods must always be consigned in the name of UNESCO (or to UNDP if no UNESCO office exists in the country of destination).

(b) **Guidelines for delivery terms (INCOTERMS)**

- (i) The International Commerce Terms (INCOTERMS) define the obligations of the buyer and seller relating to shipment of goods including the points of transfer of risk. For detailed explanation please refer to [ADM/PRO Intranet](#).
- (ii) For international procurement, where transportation is arranged by the procuring entity, the term “FOB” or “FCA” should be used, depending on where the goods are to be delivered. “FCA” can also be used for local procurement.
- (iii) For international procurement where the transportation is covered by the contractor, the term “CPT” or “CFR” should be used preferably. CPT applies for all modes of transport while CFR is only used for ocean freight.
- (iv) For international procurement where the transportation and insurance is arranged by the contractor, the terms “CIP” or “CIF” should be used.
- (v) For procurement where the contractor shall bear all risks and costs of bringing the goods to the final destination, the term “DDU” should be used. This will however cost extra and should not be used for large consignments unless during emergency or high-risk situations.

(c) **Guidelines for cargo insurance**

- (i) To protect UNESCO during the transport and storage, the goods shall be covered against all risks of damages or loss, including war, strikes, riots and civil unrest (SRCC).
- (ii) Such insurance may be arranged through either Headquarters’ Global Marine Insurance Policy or by stipulating delivery terms that makes the supplier or the forwarder responsible for arranging the insurance of the goods, up to final destination (e.g. using CIP/CIF).
- (iii) Duration of the insurance coverage should be sufficient to cover the period of transportation from the supplier’s warehouse to the final destination and include a minimum of 30 days in storage at destination.
- (iv) When a consignment is delivered to the Consignee, the carrier will request a receipt. The external condition of packages must therefore be verified. If it appears to be in good order, it is recommended that the endorsement be given: “received in good condition – content unchecked”. If there are signs of damage or loss, the receipt should be given with reservations such as “packing/case broken or sign of pilferage etc.”.

- (v) Should damage or loss be confirmed during unpacking, the Insurance Broker (“Underwriter”) must be contacted within one week for further advice.

## 5.2 **Transport of personal effects and household goods** (when removal costs are borne by the Organization)

### (a) **Guidelines for selection of a service provider**

- (i) The Bureau of Human Resource Management (HRM) issues its authorization for the transport of household goods and/or personal effects, stating clearly the entitlements of the staff member (from/to and weight/volume per mode of transport).
- (ii) Removals are processed in accordance with the provisions of [AM Item 10.2](#). It is therefore recommended that planning for the removal should begin, in general, two months in advance.
- (iii) The Administrative Officer (AO) verifies that funds are available and that the expenditure is authorized.
- (iv) The staff member concerned compiles an inventory of the articles to be moved. A declaration must be drawn up and signed in several copies stating the value of the personal effects and household goods for insurance and customs purposes.
- (v) The declaration must state the total value as well as the individual value of the goods and effects in local currency. The name and current address of the sender and the destination address must be given.
- (vi) A Request for Quotation (RFQ) must be sent to at least three providers of removal services pursuant to [AM Item 10.2](#) (Competitive Bidding), indicating the entitlement and other relevant information to secure quality offers with realistic costs.
- (vii) The RFQ must specify the required method of transport and the offers must ascertain that the providers include in their estimates suitable packing for the type of transport chosen and cover all expenditure related to the provision of a door-to-door service (from packing at the departure point to installation and removal of packaging at the destination).
- (viii) The offers must be evaluated and the service provider selected on the basis of the best quality-price ratio (see [AM Item 10.2, paragraph 5.10](#)).
- (ix) The staff member will be informed on the selected service provider and make an appointment on-site, so that the volume to be shipped can be assessed and the terms on which removal will be effected be determined.
- (x) The service provider draws up a list of objects requiring special care and identifies the type of packaging to be used.
- (xi) The staff member informs the provider about conditions of access to the place of delivery in order to avoid additional costs when moving in.
- (xii) Based on the above, the selected service provider shall submit a final offer, which, in addition to the price, must state the place and dates of actual removal and delivery, the volume of the goods, their value, the type of service depending on the method of carriage (air, sea or road) and the services provided on departure and arrival.

### (b) **Guidelines for contract issuance and management**

- (i) Based on the selected service provider’s final offer, the AO of the staff member’s Sector shall create a Purchase Requisition (PR) with sufficient budget to cover the requested amount.
- (ii) ADM/PRO (for departures from HQ’s) or the AO (for departures from the Field) transfers the PR into a Purchase Order (PO) to be issued to the selected service provider. The PO shall constitute the legally binding contractual document with the provider. The file must be processed in accordance with the provisions of [AM Item 10.2](#).
- (iii) At reception of the goods, the staff member verifies completion of the services by the contractor and informs the contracting entity (ADM/PRO or

AO).

(c) **Guidelines for payment of transport charges**

- (i) Transport costs shall be paid in accordance with the provisions of [AM Item 3.8](#).
- (ii) Invoices from transport providers must be approved and the requests for payment prepared and certified by the AO of the requesters. Invoices must in all cases be accompanied by delivery notes initialled by the addressees in order for payment to be made pursuant to [AM Item 3.8](#).

(d) **Guidelines for transport insurance**

- (i) Transport of personal effects and household goods paid for by the Organization is covered by a comprehensive insurance policy managed by BFM.
- (ii) In case a staff member opts for another insurance coverage (e.g. as proposed by the service provider), any difference in costs have to be borne by the staff member.
- (iii) If objects are found to be damaged or missing on delivery, specific and detailed reservations must be recorded immediately on the delivery note issued by the correspondent company, and the procedure set out in the general terms and conditions must be followed scrupulously. Since the goods transported are personal effects, only the staff member may deal with the insurer to settle the matter.

### 5.3 Diplomatic Franchise

- (a) Diplomatic Franchise shall be requested from the competent authorities in the country of destination/importation.
- (b) The formal request must provide justification in accordance with the provisions of the [Convention on the Privileges and Immunities of the Specialized Agencies](#) and of [HR Manual Item 2.2](#). To this effect, HRM issues a tri-lingual confirmation of the staff member's status.
- (c) The request shall be initiated by ADM/PRO (in case of shipments to France) or the AO at the Field Office (for relocations to the field) or the staff member (upon final separation and shipment to the recognized home country).

### 6. Guidelines

Not applicable

### 7. Forms

7.1 For all forms, instructions and other related documents, please contact ADM/PRO.

### 8. Additional Help

Not applicable

## 10.5 Official Vehicles at UNESCO Established Offices and Field Projects

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Field Operation Support Section (BFM/FOS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this Item is to describe the procedures applicable to purchase, replacement and management of vehicles put by the organization at the disposal of UNESCO Field Offices and Field Projects for official, work-related purposes. The detailed policies and processes for procurement and asset management are included in [AM Items 10.2](#) and [10.1](#) respectively.

### 2. Definitions

- 2.1 **Official vehicles** are provided to UNESCO's established Offices away from Headquarters and to UNESCO field projects funded by the Regular Programme to serve the overall needs of the effective implementation of the Organization's programmes.

### 3. Policies

- 3.1 Authorization for the purchase of official vehicles is included in approved work plans for established Offices and in project documents for field projects. For extrabudgetary projects, due account is taken of vehicle needs in the drawing up the project documents.
- 3.2 No vehicle may be assigned for the sole or principal use of any one staff member.
- 3.3 The number of vehicles provided to an Office or project depends on the number of staff members assigned to the Office or project, and takes into account local requirements and conditions.
- 3.4 Vehicles provided under extrabudgetary projects, including UN financed projects, are intended to serve the personnel of those projects and are provided to meet specific project needs.
- 3.5 Where there is more than one official vehicle at a UNESCO Office, such vehicles are operated on a pool basis; however, vehicles acquired for extrabudgetary projects are reserved for the exclusive use of those projects.

### 4. Roles, Authorities and Accountabilities

- 4.1 The Director of each Field Office is responsible for making long-term projections of the needs for official vehicles and for making adequate provision in the C/5 documents for their purchase or renewal.
- 4.2 Furthermore the Director of each Field Office is responsible for keeping a record of official vehicles in use at established offices as well as inventories, and for ensuring that purchases and replacements are made in conformity with the provisions of this Item.
- 4.3 The Director of the established Office or the senior official at the field project is responsible for ensuring that the use of official vehicles is limited to official journeys.
- 4.4 Unauthorized persons should not to travel in official vehicles. It may be deemed essential, due to local conditions, to use official vehicles for regular home to office

transport of local staff. Unless such transport is an existing practice at the duty station, the Director may consider what compensation can be obtained, such as the reimbursement of the mileage involved by from the staff members according to the rates given in [AM Appendix 15.2B](#). Likewise, it is left to the discretion of the Director of the Office or the senior official at the field project, taking into account the adequacy of local transport and the availability of official vehicles and their drivers, to determine whether official travellers can be collected at airports, stations, etc.

- 4.5 Official visitors are allowed to use the office cars for official purposes only, and with the authorization of the Director of the established office or senior official of the field project who has taken into account the availability of vehicles and drivers.
- 4.6 In liaison with AOs the Bureau of Financial Management (BFM) is to be informed of the disposal of any vehicle for insurance purposes (see [AM Item 10.3](#)).
- 4.7 The Division of Cooperation with Extrabudgetary Funding Sources (BSP/CFS) is responsible for taking the same action, in respect of official vehicles extra budgetary field projects.

## 5. Procedures and Processes

### 5.1 Purchase of official vehicles

- (a) Authorization for the purchase of official vehicles is included in approved work plans for established offices and in project documents for field projects.
- (b) The purchase of official vehicles for established offices and for field projects is done in accordance with the provisions of [AM Item 10.2](#) and the special guidelines established by ADM/PRO for the use of UN-wide long-term agreements for motor vehicles.

### 5.2 Replacement of official vehicles

- (a) Official vehicles should be replaced after five years or 60,000 miles/100,000 kilometres. A vehicle may nevertheless be replaced earlier or later, depending on local conditions, state of repair, availability of spare parts and local market conditions. The replacement of vehicles at established offices and field projects is authorized by the parent Sector/Bureau at Headquarters and, in the case of UN financed projects, also after consultation with the UNDP Resident Representative.
- (b) Procedures for the disposal of a vehicle are included in [AM Item 10.1](#).

### 5.3 Management of the official vehicles

- (a) Upon delivery, an official vehicle is included in the inventory of the established Office ([AM Item 10.1](#)).
- (b) Insurance (see also [AM Item 10.3](#)). The official vehicles delivered to established offices away from Headquarters shall be covered by insurance during shipment to the country of assignment (see [AM Item 10.2](#)), but at the duty station, the Office is responsible for obtaining coverage according to local regulations. All-risk insurance has to be taken for official vehicles as long as it is economically justified with respect to sums receivable for potential claims, but at least for three years.
- (c) Vehicles assigned to extrabudgetary projects are covered against third party liability claims under the UN Worldwide Vehicle Insurance Policy. The insurance cover is limited to vehicles driven by authorized UNESCO staff members and applies only to vehicles considered to be UNESCO property, in other words, to vehicles for which the property title has not yet been transferred to Government authorities. This policy, however, may not satisfy the requirements of local road acts or other forms of automobile liability insurance required by local laws in some countries. In countries where such statutory requirements exist, the senior official at the project should purchase a local policy after consultation with the UNDP Resident Representative and the Administrative Unit of the parent Sector at Headquarters. Even in the case of self-benefiting trust funds where the property

titles of vehicles are usually transferred to the government immediately upon their delivery to the project, the senior official at the project should make certain that proper insurance coverage is taken by the local authorities if the vehicles are being used by UNESCO staff members.

- (d) The costs relating to the operation, maintenance, repair and insurance of official vehicles are chargeable to the budget of the established office or field project and reflected in the monthly imprest accounts or the accounts of the unit.
- (e) A strict control must be kept of the number of miles/kilometres run, petrol consumption, other running and servicing costs.
- (f) To facilitate the monitoring of these costs, the administrative officer/assistant arranges for a vehicle log book to be maintained by the driver on a daily basis and countersigned by the official using the vehicle. The log book should include information on the following items:
  - (i) Details of destination and duration of trips;
  - (ii) The number of miles/kilometres run;
  - (iii) Quantity and cost of petrol, oil, etc., issued or purchased;
  - (iv) Servicing and repairs performed and their costs (as far as possible, servicing and repairs should be done by the specialized garages concerned);
  - (v) Other materials purchased.
- (g) At the end of each month, the average consumption (miles per gallon/ kilometres per litre) should be calculated by the administrative officer/assistant for each official vehicle and compared with the performance of the same vehicle for the previous month, and corresponding averages of other comparable vehicles wherever this is possible. If this control reveals any irregularities in the use of petrol, they should immediately be investigated.
- (h) Bills for petrol, oil, servicing, etc., should be controlled by the administrative officer/assistant by comparing them with details shown in the car log book before payment is effected.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable



## 11.1 General Conference Sessions

### Primary Author

For any information or suggestions, please contact the Secretariat of the Governing Bodies (GBS), which is responsible for this Item. This Item applies to Headquarters and Field Offices (Original: French).

### 1. Overview

- 1.1 **The functions** of the General Conference and the Executive Board are set forth in [AM Item 1.3](#) and [AM Item 1.4](#) respectively.
- 1.2 **Financial provision for the cost of sessions** of the General Conference and Executive Board is made in the [Approved Programme and Budget document \(C/5 – Part I\)](#). The Secretary of the Executive Board is responsible for preparing, in consultation with the Division of Conferences, Languages and Documents (MSS/CLD), the Bureau of Strategic Planning (BSP) and, where necessary, other Sectors/Bureaux/Offices as appropriate, submissions for the draft programme and budget with regard to the sessions of the Executive Board. The Secretary of the General Conference, in cooperation with MSS/CLD, BSP and as appropriate with other Sectors/Bureaux/Offices, is responsible the same functions with regard to the sessions of the General Conference.
- 1.3 **The Programme Execution Plans (PEP)** of the Secretariat of the General Conference (SCG), the Secretariat of the Executive Board (SCX) and MSS/CLD indicate the expenditure foreseen during the year in connection with sessions of the Executive Board and its subsidiary organs.

### 2. Definitions

Not applicable

### 3. Policies

#### 3.1 Organization of sessions of the General Conference

- (a) Sessions of the General Conference and of its subsidiary organs are held in accordance with the [Rules of Procedure of the General Conference](#) and the relevant decisions of preceding sessions.
- (b) The structure of the Secretariat of the Governing Bodies was the subject of DG Note [DG/Note/08/10](#) of 31 March 2008.

### 4. Roles, Authorities and Accountabilities

- 4.1 **Under the authority of the Director-General, who is Secretary-General of the Conference**, the Secretariat of the General Conference (SCG) is responsible, in cooperation with MSS/CLD, for
  - (a) planning the sessions of the General Conference and, in particular, in collaboration with all services of the Secretariat:
    - (i) preparing up, proposals for the Director-General on the agenda (document C/1) and the organization of work of the session (document C/2);
    - (ii) preparing documents on these subjects for the Executive Board and the General Conference;

- (iii) drawing up provisional lists of documents to be submitted the Conference together with schedules for their preparation, in cooperation with MSS/CLD, and taking appropriate follow-up action (see [AM Item 11.3](#));
  - (b) at least three months in advance and after consultation with ADGs concerned, submitting to the Director-General for approval a list of staff members to serve as secretary of the various organs, and subsequently arranges for them to be briefed on their duties;
  - (c) arranging for the obligation and payment of funds from the Conference budget as necessary;
  - (d) coordinating the services provided by MSS/CLD and by other Sectors/Bureaux/Offices;
  - (e) arranging, in cooperation with others concerned, for the establishment, publication and distribution of the official records of the Conference.
- 4.2 **SCG** is responsible, in collaboration with the Conference Services Section (MSS/CLD/C), for making the material arrangements necessary for sessions of the General Conference, including the recruitment of temporary and supernumerary personnel to be engaged for the Conference.
- 4.3 **MSS/CLD, in cooperation with SCG, is responsible** for the translation and reproduction of documents, the provision of interpretation services, the preparation and production of verbatim records *in extenso* of the plenary meetings, and the provision of other services within its competence as required.
- 4.4 **MSS/CLD is also responsible for making**, in cooperation with SCG, material arrangements for sessions of the Conference, including the preparation of meeting rooms, the purchase of material and equipment or their rental, the security of persons, sound recordings of proceedings (paragraph 4.6 below) and the functioning and protection of installations.
- 4.5 **The Division of Public Information (ERI/DPI)** is responsible for providing public information coverage of sessions of the Conference.
- 4.6 **Sound recordings of proceedings** (See also [AM Item 9.16](#))
- (a) The Division of Knowledge Management and Information Systems (KMI) makes a sound recording of the proceedings of all commissions and committees of the General Conference and of the Executive Board; recordings of meetings of other bodies at General Conference or Executive Board sessions may be made at the request of SCG or SCX.
  - (b) Registers and storage. A register of these recordings is kept by KMI for the General Conference, and another for the Executive Board. This register shows the date of meeting, organ, number of meeting, item of agenda and document under discussion, name (or country) of each speaker, the starting time of the statement (according to its position on the tape) and the number of spool. KMI makes arrangements to ensure that these recordings are stored for an indefinite duration in suitable conditions of protection from climatic or magnetic variations, together with the corresponding registers.
  - (c) Recordings may be consulted by representatives of Member States, members of the Executive Board, members of the Secretariat or other authorized persons in premises provided for this purpose by KMI, so as to guard against any possibility of the recording being mislaid, damaged, tampered with, copied or erased. In no circumstances may recordings be removed from these premises.
  - (d) Copies of recordings may be provided by KMI, up on request, to units of the Secretariat without cost, and to others who request them at the existing rates. The receipts are credited to the Headquarters Utilization Fund ([AM Item 12.5](#)).
- 4.7 **Meetings called by delegations and geographical groups** during sessions of the General Conference or of the Executive Board are to be considered strictly private and the Secretariat is to assume no responsibility for them.



- 4.8 **Documents** prepared by the Secretariat for the General Conference and for the Executive Board, are to be processed according to [AM Item 11.3](#) and [AM Item 11.4](#), respectively, where information is also given concerning the limitations in their length. Drafting of such documents is dealt with in [AM Item 8.8](#).

## **5. Procedures and Processes**

Not applicable

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## 11.2 Executive Board Sessions

### Primary Author

For any information or suggestions, please contact the Secretariat of the Governing Bodies (GBS), which is responsible for this Item. This Item applies to Headquarters and Field Offices (Original: French).

### 1. Overview

- 1.1 **The functions** of the General Conference and the Executive Board are set forth in [AM Item 1.3](#) and [AM Item 1.4](#) respectively.
- 1.2 Financial provision for the cost of sessions of the General Conference and Executive Board is made in the [Approved Programme and Budget document \(C/5 – Part I\)](#). The Secretary of the Executive Board is responsible for preparing, in consultation with the Division of Conferences, Languages and Documents (MSS/CLD), the Bureau of Strategic Planning (BSP), the Division of Common Services (MSS/DCS) and, where necessary, other Sectors/Bureaux/Offices as appropriate, submissions for the draft programme and budget with regard to the sessions of the Executive Board. The Secretary of the General Conference, in cooperation with MSS/CLD, BSP, MSS/DCS and as appropriate with other Sectors/Bureaux/Offices, is responsible the same functions with regard to the sessions of the General Conference.
- 1.3 **The Programme Execution Plans (PEP)** of the Secretariat of the General Conference (SCG), the Secretariat of the Executive Board (SCX) and MSS/CLD indicate the expenditure foreseen during the year in connection with sessions of the Executive Board and its subsidiary organs.

### 2. Definitions

Not applicable

### 3. Policies

#### 3.1 Organization of sessions of the Executive Board

- (a) [Sessions of the Executive Board and its subsidiary bodies](#) are held in accordance with the [Rules of Procedure of the Executive Board](#) and the relevant decisions of the Board.
- (b) The structure of the Secretariat of the Governing Bodies was the subject of DG Note [DG/Note/08/10](#) of 31 March 2008.

### 4. Roles, Authorities and Accountabilities

- 4.1 **The Secretary of the Executive Board is responsible** for planning the sessions of the Board and, in cooperation with MSS/CLD and the Division of Knowledge Management and Information Systems (KMI), for making the required material arrangements. He/she must, in particular:
  - (a) advise the Director-General on the organization of the work of the Board, and prepare documents on this subject for the Board;
  - (b) inform Sectors/Bureaux/Offices of deadlines for the preparation of Board documents and take appropriate follow-up action (see [AM Item 11.4](#));
  - (c) at least one month before a session submit to the Director-General for approval

- and after consultation with the official concerned, the names of staff members to serve as secretaries to the organs of the Board and subsequently brief them on their duties;
- (d) arrange for the obligation and payment of expenses chargeable to the budget of the Board;
  - (e) obtain from Board members approval of the provisional summary records prepared by MSS/CLD or the text of amendments to be made to them with a view to their issue in final form;
  - (f) arrange, in cooperation with others concerned, for the drafting, approval and putting into final form of the Board's decisions, which are translated and reproduced by MSS/CLD.
- 4.2 **ADGs attend** all regular sessions of the Board, irrespective of the agenda, and prepare draft replies for the Director-General to queries raised by Board Members. No ADG or Director may be absent on mission or leave during session of the Board, except with the special permission of the Director-General.
- 4.3 **For a session away from Headquarters**, GBS/SCX also takes, in consultation with the Sectors/Bureaux/Offices concerned and the competent authorities of the host country, measures similar to those described in Paragraph 4.1 above.
- 4.4 **MSS/CLD is responsible**, in cooperation with SCX, for making the arrangements within its competence for sessions of the Board, and in particular for the translation and reproduction of documents, the provision of interpretation services, and the preparation and production of summary records.
- 4.5 **KMI and MSS/CLD are responsible**, after consultation with SCX, for making material arrangements for sessions of the Board, including the preparation of meeting rooms, the security of persons, sound recordings of proceedings (paragraph 4.7 below) and the functioning and protection of the installations.
- 4.6 **The Division of Public Information (ERI/DPI) is responsible** for providing the public information services and reception for sessions of the Board.
- 4.7 **Sound recordings of proceedings** (See also [AM Item 9.16](#))
- (a) The Division of Knowledge Management and Information Systems (KMI) makes a sound recording of the proceedings of all commissions and committees of the General Conference and of the Executive Board; recordings of meetings of other bodies at General Conference or Executive Board sessions may be made at the request of SCG or SCX.
  - (b) Registers and storage. A register of these recordings is kept by KMI for the General Conference, and another for the Executive Board. This register shows the date of meeting, organ, number of meeting, item of agenda and document under discussion, name (or country) of each speaker, the starting time of the statement (according to its position on the tape) and the number of spool. KMI makes arrangements to ensure that these recordings are stored for an indefinite duration in suitable conditions of protection from climatic or magnetic variations, together with the corresponding registers.
  - (c) Recordings of the Executive Board may be consulted by the members of the Executive Board pursuant to the [Article 25 of the Rules of Procedure of the Executive Board](#).
- 4.8 Meetings called by delegations and geographical groups during sessions of the General Conference or of the Executive Board are to be considered strictly private and the Secretariat is to assume no responsibility for them.
- 4.9 Documents prepared by the Secretariat for the General Conference and for the Executive Board, are to be processed according to [AM Item 11.3](#) and [AM Item 11.4](#), respectively, where information is also given concerning the limitations in their length. Drafting of such documents is dealt with in [AM Item 8.8](#).

**5. Procedures and Processes**

Not applicable

**6. Guidelines**

Not applicable

**7. Forms**

Not applicable

**8. Additional Help**

Not applicable

## 11.3 General Conference Documents

### Primary Author

For any information or suggestions, please contact the Secretariat of the Governing Bodies (GBS), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 **General Conference documents** are documents prepared for submission to the General Conference, or to record its decisions and proceedings.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 This Item is governed by the "[Basic Texts](#)", in particular the [Rules of Procedure of the General Conference](#).
- 3.2 The structure of the Secretariat of the Governing Bodies was the subject of DG Note [DG/Note/08/10](#) of 31 March 2008.

### 4. Roles, Authorities and Accountabilities

#### 4.1 Establishment of the provisional list of General Conference documents

- (a) The Secretariat of the General Conference (SCG) prepares the list of documents to be considered by the General Conference on the basis of the items on the provisional agenda, which is also prepared by SCG and approved in advance by the Director-General, who submits it to the Executive Board. This list includes the reference code of the document, an indication of the decision calling for the document, the title of the document, the provisional agenda item concerned and the symbol of the Sectors/Bureaux/Offices responsible for preparing the document.
- (b) This initial list is submitted to Sector ADGs/ Bureau and Office Directors, who are requested to return it to SCG which forwards it to MSS/CLD/C with indications as to the language, the number of pages in the document, the date of delivery to the Division of Conferences, Languages and Documents (MSS/CLD) for translation and reproduction, together with the names of the officials responsible and with any other comment considered appropriate. It is important, with a view to better coordination, that the indications and comments referred above be channelled through the Sector ADG/Bureau or Office Director concerned to SCG which forwards them to MSS/CLD/C.
- (c) A revised list is then prepared by SCG forwarded to the Director-General for approval. The list approved by the Director-General is then distributed to all Sectors/Bureaux/Offices.

#### 4.2 Preparation of draft documents

- (a) General provisions: See [AM Item 8.8](#).
- (b) The Sector ADG/Bureau or Office Director concerned is responsible for the preparation (content and form) of the draft of the document. In this connection, the General Conference has decided that, with the view to reduce the volume of its documentation the following measures:

- (i) To omit from documents the annexes replies containing *in extenso* dealing with action taken by Member States on conventions and recommendations approved at previous sessions; instead, these replies are placed at the disposal of delegations, along with English and/or French translations of texts received in other working languages of the General Conference.
  - (ii) To eliminate interim reports on conferences of a representative nature held between the finalization of the draft programme and budget (C/5) and the ordinary session of the General Conference, instead the Director-General gives an account of the results of these conferences in his or her oral reports to the Executive Board and to the General Conference.
  - (iii) To omit from documents the appendices dealing with administrative matters (personnel, Headquarters premises, etc.) instead relevant information is placed at the disposal of delegations on request.
- (c) Summary. Each draft document contains on the first page a summary not exceeding 150 words, mentioning the source, background and purpose of the document. At the end of this summary, it should be stated clearly whether the document is submitted for information or whether it calls for a decision by the General Conference. In the latter case, reference is made to the paragraph containing the decision to be taken. Whenever possible, the document should provide a draft resolution with alternative texts, if appropriate.
- (d) Originator. The original of the draft of the document shows clearly on the first page the name of the official who has drafted it, his or her signature and the date on which the drafting was completed.

#### 4.3 Clearance and approval of draft documents

- (a) The draft shows, in addition to the information referred to in [Paragraph 4.2 \(d\)](#) above, the names and signatures of the originator's supervisors, including the ADG concerned, together with the date on which they gave their agreement. These formalities are observed by the other Sectors/Bureaux/Offices concerned when the nature of the document requires submission to them for clearance. Once these clearances have been obtained, the assistant to the ADG concerned or the official designated in advance to follow the progress of the documents of the Sector/Bureau/Office as a whole, delivers the original of the draft document to SCG which forwards it to MSS/CLD/C.
- (b) SCG checks the accuracy of the document's reference code and of the reference to the provisional agenda item, and ensures that there is a summary on the first page; it verifies that the number of pages does not exceed the initial estimate, the paragraphs are numbered, and the existence, if any, of a proposed decision by the General Conference, and then submits the draft to the Director-General for approval.
- (c) SCG prepares and obtains approval by the Director-General of, the list of the documents requiring his or her approval. After the approval of each document by the Director-General, SCG through MSS/CLD/C requests the Sector/Bureau/Office to send it six copies of the approved document for translation, reproduction and distribution. All reference documents related thereto must be attached to these copies in order to facilitate and accelerate the translation.

#### 4.4 Scheduling of production and dispatch of documents

- (a) Deadlines, for the receipt of General Conference documents by Member States and Associate Members are indicated in [Rule 11 of the Rules of Procedure of the General Conference](#). These deadlines range between three months and a minimum of 25 days before the opening of the session.
- (b) Production Schedule. On the basis of these deadlines, SCG determines in consultation with originating Sectors/Bureaux/Offices, the date by which each document must be delivered to SCG (see [Paragraph 4.1 \(b\)](#) above). The assistant to the ADG concerned, or the official previously designated to follow the progress of the documents of the Sector/Bureau/Office (see [Paragraph 4.3 \(a\)](#) above)







## 6. Guidelines

- 6.1 Originators of documents should also refer to the guide drawn up by GBS on "[Preparation of documents for the Executive Board](#)" (first version issued in July 2008, to be updated in 2010). A similar document will be prepared for General Conference documents.

## 7. Forms

- 7.1 All public documents of the Executive Board and/or the General Conference may be distributed to the Secretariat and Member States under a daily, weekly or monthly subscription.
- (a) [Registration form in French](#)
  - (b) [Registration form in English](#)

## 8. Additional Help

Not applicable

## 11.4 Executive Board Documents

### Primary Author

For any information or suggestions, please contact the Secretariat of the Governing Bodies (GBS), which is responsible for this Item. This Item applies to Headquarters and Field Offices (Original: French).

### 1. Overview

- 1.1 This Item covers all the documents which are prepared for submission to the Executive Board or to set out its decisions and proceedings.

### 2. Definitions

#### 2.1 Categories of Executive Board documents

- (a) Documents in the main series, issued in the six working languages of the Executive Board (Arabic, Chinese, English, French, Russian and Spanish; see [Rule 21 of the Rules of Procedure of the Executive Board](#)) and bearing a document symbol composed of the number of the session, acronym EX and the number of the document. The documents which are usually issued in the main series are as follows:
  - (i) Agenda of the session, bearing the first number of this series (for instance, for the 190th session of the Board: 190 EX/1);
  - (ii) Decisions of the Board, prepared initially in provisional form at the end of the session and, then, after harmonization in the six working languages of the Board by a Reading Committee, in final form in the month following the close of the session under the document symbol EX/Decisions (for example, the decisions of the 190th session bear the symbol 190 EX/Decisions);
  - (iii) Report by the Director-General on the execution of the programme adopted by the General Conference, containing the analytical review of the main results achieved since the beginning of the ongoing biennium (EX/4); and other reports prepared by the Director-General at the request of the Executive Board;
  - (iv) Reports of subsidiary bodies (commissions and committees), containing draft decisions;
  - (v) Summary records of the plenary meetings of the Board (see [Rule 23 of the Rules of Procedure](#)), containing the summary, of statements made in Arabic, Chinese, Russian and Spanish in the original language used by the speaker, followed by an English or French translation. The summary records are issued in provisional form under the document symbol EX/SR. and are distributed to the Members on publication so as to enable them to indicate any corrections. They are then compiled in a single document constituting the final issue of the session's summary records, published in the three months following its close. This document is approved by the Board at the beginning of the following session.
- (b) Information documents which do not require any action by the Board, issued under the document symbol EX/INF. and in English and French only. It is under this symbol that documents such as the timetable of work of the session and the provisional agenda of the following session are issued. This document symbol is also used for information documents for the subsidiary bodies, with the addition of the corresponding acronym (for instance, EX/PX/INF., for the Programme and External Relations Commission, EX/FA/INF., for the Finance and Administrative

Commission, EX/SP/INF., for the Special Committee, and so forth);

- (c) Draft decisions, submitted by Members of the Board. These drafts appear under the symbol EX/PLEN/DR. when they are submitted to a plenary meeting and EX/PX/DR. or EX/FA/DR. when they are submitted to a commission. Likewise, when committees are concerned, the corresponding acronym is incorporated.

## 2.2 The provisional agenda

- (a) Preparation. The Secretariat of the Executive Board (SCX), under the authority of the Chairperson of the Board, prepares the provisional agenda based in particular on resolutions of the General Conference, relevant decisions of the Board, instructions from the Director-General, requests from representatives of the Members of the Executive Board and questions proposed by the United Nations and Member States (see [Rule 5.2 of the Rules of Procedure](#)).
- (b) Revision. After approval by the Director-General, the provisional agenda is forwarded by SCX to Sector ADGs and Bureau Directors, who are requested to communicate to it any comments or suggestions they may have on:
  - (i) Items that should be added or deleted;
  - (ii) The title of the item and the number of standard pages, original language, responsible official, and date of dispatch to SCX of the documents in their field of competence.
- (c) Approval of the revised version. SCX prepares the amended provisional agenda, submits it to the Director-General and then to the Chairperson of the Board for approval.
- (d) Transmission. SCX transmits the approved provisional agenda to all Sectors/Bureaux with an indication, for each item, of the information received in accordance with [Paragraph 2.2 \(b\) \(ii\)](#) above. This document, restricted to the Secretariat and entitled "Timetable for the preparation of documents for the (number) session of the Executive Board", also indicates the number of each agenda item together with the document code and serial number assigned to the related document.

## 3. Policies

- 3.1 This item is governed by the "[Basic Texts](#)", in particular the [Rules of Procedure of the Executive Board](#).
- 3.2 The structure of the Secretariat of the Governing Bodies was the subject of DG Note [DG/08/10](#) of 31 March 2008.

## 4. Roles, Authorities and Accountabilities

- 4.1 **Approval of drafts documents**. The assistant to the ADG of the Sector concerned, or the official responsible for following the progress of the documents of the Sector or Bureau as a whole, ensures that the draft of each Executive Board document bears all the necessary clearances and has been approved by the ADG before being forwarded in nine copies (the original bearing the clearances) to SCX. SCX verifies that the draft conforms with the specifications, and, if necessary, returns to the ADG concerned any texts which are excessively long or are not well drafted, for their reduction or improvement.
  - (a) Production
    - (i) Unit responsible. The Division of Conferences, Languages and Documents (MSS/CLD) ensures the translation and printing of Executive Board documents; it is also responsible for drafting the summary records of the Board.
    - (ii) Production Schedule. [Rules 5](#) and [22](#) of the Rules of Procedure of the

Executive Board fix a deadline of at least 30 days before the opening of the session for the distribution of documents relating to the items on the provisional agenda of the Board. On the basis of this deadline, SCX determines, in consultation with MSS/CLD and with the originating Sector or Bureau, the date by which each document must be delivered to SCX (see [Paragraph 2.2 \(b\) \(ii\)](#) above). The responsible official in the Sector or Bureau concerned informs SCX immediately of any circumstances which may delay the drafting or approval of a document beyond the fixed deadline date.

(b) Distribution

- (i) Representatives of the Members of the Executive Board and observers. SCX makes an individual distribution of documents to the representatives of the Members of the Board and, during sessions, to the observers. Reference documents mentioned in texts submitted to the Executive Board should be made available in all existing language versions for easy of consultation by participants.
- (ii) Addressees on the obligatory lists and Secretariat. MSS/CLD distributes Executive Board documents to the addressees on the obligatory lists (see [AM Item 8.10](#)) and within the Secretariat. MSS/CLD and SCX agree on the dispatch dates depending on the deadlines referred to above.
- (iii) Intergovernmental organizations (IGOs) and non-governmental organizations (NGOs). The Sector for External Relations and Public Information (ERI) distributes to IGOs and NGOs any decisions of the Board directly concerning them.
- (iv) Member States and regional groups. The Sectors and Bureaux concerned distribute to the Member States and regional groups under cover of a letter signed by the Director-General any decisions of the Board that need to be drawn to their attention.

- (c) Consultation. Executive Board documents, with the exception of draft decisions submitted by Members of the Board to a plenary or commission meeting, are available in electronic form on the Intranet/Internet.

## 5. Procedures and Processes

### 5.1 Preparation of drafts of documents

(a) General provisions

All documents must be in double spaced format. The paper original and one copy bearing the required clearances (including LA) must be hand delivered to the Secretariat of GBS/SCX. An additional electronic copy must be sent to GBS/SCX as CLD accepts documents in electronic form only.

- (b) The paper original of all documents requiring the approval of the Director-General and identified by an asterisk in the table of preparation of documents, together with one copy bearing the required clearances (including LA), must be hand delivered to the Secretariat of GBS/SCX, for transmission to DIR/ODG.

- (c) Documents must be drafted in a clear and concise manner, and, as a general rule must not exceed 4 to 6 standard pages (one standard page = 320 words). (See also [AM Item 8.8](#)).

Any document that exceeds the number of pages indicated by the Sector/Bureau will be returned immediately to be modified. The content must be clear and concise. Introductory sentences and repetitions should be avoided. For items that have already been considered at previous sessions of the Executive Board, special attention must be paid to the text referring to previous decisions and care taken to use the appropriate terminology and expressions. Those responsible for preparation of documents must clearly indicate all the references necessary to facilitate the work of the translators, especially when the document reflects an existing Executive Board document.

- (d) SCX submits an annotated agenda for the sessions of the Executive Board, pursuant to [33 C/Resolution 92](#). The annotations must be forwarded by the originator with the documents, following the specific format sent with the table referred to above for the preparation of documents in English and French. These annotations should not exceed three or four sentences.
- (e) Summary. Each draft document contains a summary on the first page. At the end of this summary, it should be stated clearly whether the document is submitted for information or whether it calls for a decision by the Executive Board. In the latter case, reference is made to the paragraph containing the decision to be taken. Whenever possible, the document should provide a draft decision with alternative texts, if appropriate. Furthermore, pursuant to [179 EX/Decision 19, paragraph 13](#), where there are financial and administrative implications, these must be mentioned in the summary on the first page and explained in the body of the document in a separate section entitled "Financial and administrative implications". If the financial and administrative implications are minor (in other words, where the financial implications are included in the programme of work in document C/5, or the administrative implications are slight), this must be clearly stated, as it will directly affect the as to whether the item is referred for discussion to the FA Commission. **If there are no financial or administrative implications, this, too, must be clearly stated in the summary.**
- (f) Consultation. Executive Board documents, with the exception of draft decisions submitted by Members of the Board to a plenary or commission meeting, are available in electronic form on the Intranet/Internet.

## 6. Guidelines

- 6.1 Originators of documents should also refer to the guide drawn up by GBS on "[Preparation of documents for the Executive Board](#)" (first version 0 issued in July 2008, to be updated in 2010) and to the template agreed by the Board as contained in document [187 EX/INF.11](#).

## 7. Forms

- 7.1 All public documents of the Executive Board and/or the General Conference may be distributed to the Secretariat and Member States under a daily, weekly or monthly subscription.
  - (a) [Registration form in French](#)
  - (b) [Registration form in English](#)

## 8. Additional Help

Not applicable

## 11.5 Programme Meetings: General

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Conferences, Languages and Documents (ADM/CLD), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 **Conferences and meetings**, which are known as "programme" meetings, are one of the methods laid down by the General Conference for the implementation of the programme of the Organization. They are authorized explicitly or implicitly in General Conference resolutions and/or in the Approved C/5 document. This Item sets out the policies, procedures and responsibilities concerning such meetings. They apply across the Organization, including Headquarters, Institutes, Regional Offices and Field Offices. The Item includes comprehensive guidelines on all aspects of the preparation and organization of programme meetings; these guidelines should be followed by all staff members involved in the preparation or organization of such meetings.
- 1.2 Certain programme meetings are not subject to the provisions of this Item, except the application of the procedures concerning their inclusion in programme and budget documents and in the work plans, although other provisions may be applied when it is expedient to do so (e.g., provisions concerning negotiations with the authorities of the host country about facilities for participants in a long training course – see [Paragraph \(b\)](#) below - held away from Headquarters). These meetings are as follows:
  - (a) Informal meetings held at Headquarters or on the premises of a UNESCO Established Office away from Headquarters in which not more than 10 persons who are not members of the Secretariat take part. These meetings, known as consultations, do not last more than three days, nor do they require interpretation or specially prepared documents;
  - (b) Training courses, wherever they may be held, that last more than one month;
  - (c) Information meetings called weekly by Sectors ADGs to consult with bureau, office and division Directors/Chiefs, or those called weekly by bureaux, office or division Directors/Chiefs with their collaborators, or the monthly reviews held by Sectors/Bureaux responsible for the implementation of operational projects (see [AM Item 11.6](#)).
- 1.3 Meetings that are regular activities of centres, institutes, or organizations set up by UNESCO but which have an independent legal status are not considered as UNESCO meetings and hence are not subject to the provisions of this Item.

### 2. Definitions

- 2.1 **Categories of meetings.** Programme meetings convened by UNESCO itself or jointly by UNESCO and a specialized agency ("direct" method: see [Paragraph 2.2 \(a\)](#)) are divided into the following eight categories:
  - (a) Meetings of a representative character:
    - (i) Category I - International conferences of States;
    - (ii) Category II - Intergovernmental meetings other than international conferences of States;
    - (iii) Category III - Non governmental conferences;
  - (b) Meetings of a non representative character:
    - (iv) Category IV - International congresses;



- (v) Category V - Advisory committees;
  - (vi) Category VI - Expert committees;
  - (vii) Category VII - Seminars and training or refresher courses;
  - (viii) Category VIII - Symposia.
- (c) Full information on these categories, including definitions, terms of reference, participants, etc., is contained in the ["Regulations for the general classification of the various categories of meetings convened by UNESCO"](#), adopted by the General Conference, the text of which is set out in the [Basic Texts](#). (For advisory committees - Category V - see also [AM Item 1.8](#))

## 2.2 Methods of convening programme meetings

- (a) The "direct" method: Programme meetings may be convened by UNESCO itself or jointly by UNESCO and a specialized agency. Meetings convened by the "direct" method are subject to the provisions of this Item except in so far as the responsibility of the preparation and organization of the meeting may have been entrusted to the other agency. The sharing of responsibility between UNESCO and another specialized agency is defined in a written agreement or exchange of letters.
- (b) The "indirect" method: Meetings may be convened, on UNESCO's behalf, under contract, by another body that receives financial or other assistance from the Organization specifically for the purpose. In all cases the invitations are not issued in the name of UNESCO. These meetings fall into two categories:
- (i) Programme meetings that are held in implementation of a resolution of the programme but are organized and convened at UNESCO's request by an outside body (government, National Commission, international or national organization) that receives a financial contribution from UNESCO for that purpose;
  - (ii) Meetings on themes relating to UNESCO's programme held on the initiative of an outside body, with a financial contribution from the Organization.
- (c) Considerations to be taken into account in determining whether a given meeting may be organized more effectively by the "direct" method or by the "indirect" method include:
- (i) Whether certain conditions necessary for the success of the meeting may more easily be secured by UNESCO, as an international intergovernmental body, than by another inter governmental body or by non governmental or national body;
  - (ii) Whether there exists another inter governmental body, or a non-governmental or national body, which is both substantively and technically more competent to organize the meeting than the Secretariat;
  - (iii) Whether the findings of the meeting will carry more weight and better achieve their goal coming from UNESCO or coming from some other body;
  - (iv) Whether the Secretariat will be able to handle the workload entailed in organizing the meeting at the required time.

## 2.3 Calendar of meetings

At the end of each biennium, the Division of Conferences, Languages and Documents (ADM/CLD), in collaboration with the Sectors/Bureaux/Offices, prepares a provisional annual list of meetings for the forthcoming biennium. The list includes sessions of the General Conference and its subsidiary organs, sessions of the Executive Board and its subsidiary organs and all programme meetings organized by the "direct" method (see [Paragraph 2.2. \(a\)](#)). For each programme meeting, the list indicates the category, title, dates, working languages, place and the responsible UNESCO official. It is issued on the intranet. At the end of each semester, ADM/CLD prepares the revised calendar of meetings, taking into account the latest modifications. At the end of each year, ADM/CLD prepares the list of meetings held during the year.

## 2.4 Working languages

These are the languages in which documents and interpretation are provided. The working languages of programme meetings are generally specified in the rules of procedure of such meetings (see Basic Texts and are also specified in [AM Item 1.9](#) “Languages of the Organization”). A distinction may be made in the rules of procedure of a meeting between working languages for purposes of interpretation and those in which documents are issued.

## 2.5 Documents

These include the invitation, agenda, reference background documents, meeting documents, draft resolutions, draft reports, final reports. Information on preparation and procedures for producing these documents are provided in [AM Item 8.2](#) “Meeting Documents” and [AM Item 8.8](#) “Preparation of Documents”. Information on the applicable ceilings governing the length of documents, deadlines for submission, preparation, clearance, approval, reference numbering system of documents is provided in [AM Appendix 11.5B](#).

## 3. Policies

Not applicable

## 4. Roles, Authorities and Accountabilities

### 4.1 Organization of programme meetings: “direct” method

- (a) The sponsoring Sector/Bureau is responsible for the substantive planning, preparation, conduct and follow up of the meeting, and for including, after consultation with ADM/CLD, adequate budgetary provision for each meeting ([AM Appendix 11.5A](#)) in its chapter of the draft programme and budget and in its work plans.
- (b) Matters on which decisions by the Executive Board are required in connexion with meetings in Categories I, II and III are specified in Sections I, II and III respectively of the [Regulations](#). The sponsoring Sector/Bureau is responsible for consulting the Secretariat of GBS/SCX to determine at which session of the Executive Board the subject may most appropriately be considered, and then prepares, in consultation with ADM/CLD, the document for submission to the Board. This document may be prepared before or after the approval of the work plan (see [Paragraph 5.2 \(d\)](#)) by which the Sector/Bureau is authorized to incur expenditure in connexion with the detailed planning and running of the meeting. If the document is prepared before the work plan is approved, the sponsoring Sector/Bureau is responsible for ensuring that the necessary funds for the meeting are kept available in its budget.
- (c) ADM/CLD is responsible, in cooperation with the sponsoring Sector/Bureau, for advising on the choice of dates in order to ensure that the proposed meeting does not overlap with other important events already scheduled, the choice of place, budgetary provisions ([AM Appendix 11.5A](#)), organization of the work of the meeting, rules of procedure, plan of documents to be prepared before, during and after the meeting.
- (d) For meetings to be held away from Headquarters, ADM/CLD is responsible, in consultation with the sponsoring Sector/Bureau, the Office of International Standards and Legal Affairs (LA) and the Sector for External Relations and Public Information (ERI), for drawing up agreements with the host country and, in consultation with ERI, negotiating such agreements.
- (e) ADM/CLD is responsible, in consultation with the sponsoring Sector/Bureau, for advising the Administration Sector, Headquarters Division (ADM/HQD) and the Administration Sector, Division for Information Systems and Telecommunications (ADM/DIT) of the material arrangements to be made.
- (f) ADM/CLD is responsible for providing interpretation services during the meeting,



providing translation, reproduction and distribution of documents and requested related services before, during and after the meeting.

- (g) The Bureau of Strategic Planning (BSP) is responsible for verifying, in consultation as necessary with Sectors/Bureaux and ADM/CLD, the adequacy of budgetary provisions for each meeting included in the Draft Programme and Budget and in the work plans.
- (h) ERI is responsible for the diplomatic preparation of meetings in relation to Member States and international organizations.
- (i) The Division of Public Information (ERI/DPI), in consultation with the sponsoring Sector/Bureau, is responsible for providing public information coverage.

#### 4.2 **Organization of programme meetings under contract: “indirect” method** (see [Paragraph 5.3](#) for responsibilities and procedures)

### 5. Procedures and Processes

5.1 Host country agreement for meetings of Category I, II and III, should be signed eight months in advance and for Category IV to VIII, six months in advance.

#### 5.2 **Organization of Programme Meetings: “Direct” method**

The organization of meetings under the “direct” method, i.e., meetings convened by UNESCO itself or jointly by UNESCO and a specialized agency, falls into six main stages: preliminary planning, scheduling, planning in the work plans, detailed planning and organization, running the meeting, and following up on the meeting.

##### (a) Preliminary planning

The proper preparation of meetings, particularly of major meetings convened under the direct method, normally takes at least two years; preliminary planning should therefore begin in the biennium preceding that in which a meeting is to be held.

##### (b) Scheduling of meetings

As soon as a meeting is proposed, Sectors/Bureaux submit a proposal for dates of the meeting to ADM/CLD. ADM/CLD examines the proposal and makes such recommendations as may be necessary for achieving a balanced calendar. To this end, scheduling of meetings takes into account: the type of meeting, how far in advance invitations have to be dispatched, the total workload of the Secretariat (in particular that of the Senior Management Team, of the sponsoring Sector/Bureau and of ADM/CLD), other meetings being planned by UNESCO or other organizations on related subjects, other meetings in the same country or region, availability of technical services, availability of meeting rooms (for meetings at Headquarters), availability of premises and accommodation, and climatic conditions (for meetings, away from Headquarters). Sectors/Bureaux may not make any commitments regarding the dates of a meeting without the concurrence of ADM/CLD, after consultation. For meetings to be held away from Headquarters, Sectors/Bureaux may not make any commitments regarding the dates, country and place of a meeting without the concurrence of ADM/CLD, ODG and ERI after consultation.

##### (c) Deadlines for scheduling of meetings

The dates and place of a meeting to be convened under the direct method and, as far as possible, under the indirect method as well - must be firmly fixed by the appropriate deadline or the meeting may not take place. For a meeting in Category I, II or III, the deadline is eight months in advance; for a meeting in Category IV to VIII, the deadline is five months in advance. For meetings to be held in the first semester of a biennium, the deadlines may, with the prior agreement of ADM/CLD, be reduced by a period not exceeding 2 months. No meeting may be held if the dates and place are not firmly fixed before the end of the 1st quarter of the year in which the meeting is to be held, or for a meeting to be held away from

Headquarters, if the agreement with the host country is not signed within the same delay.

(d) Planning in the work plans

The holding of meetings is provided for in the work plans. Meetings in Categories I, II and III also require Executive Board approval of particular matters. (see [Paragraph 4.1 \(b\)](#)) Work plans contain, under the related programme actions, the titles and total estimated cost of meetings, details of the languages and documents required for each meeting. If a publication is foreseen in connexion with the meeting, details are also given in the work plans.

(e) Detailed preparation and organization of meetings

In principle, the detailed preparation and organization of meetings may commence once the work plans have been formally approved and should begin as soon as possible, bearing in mind the major deadline dates set out in [AM Appendix 11.5B](#). In the case of meetings to be held during the first semester of the first year of a biennium, detailed planning has to start before formal approval of the work plans and may start once the responsible ADG has given his/her approval. Consequently, any obligation of funds required before the work plan is approved must be authorized by means of an amendment to the work plan of the current year (i.e., the year preceding that in which the meeting will be held).

(i) Detailed preparation and organization of meetings at Headquarters

Please refer to the [Regulations](#) in the Basic Texts. As far as documents for meetings are concerned, details regarding their preparation, clearances, approval, reference numbering system, etc., are given in [AM Item 8.2](#) and [AM Appendix 8.2A](#), while the schedule for their transmission to ADM/CLD for translation and/or reproduction and for their dispatch is given in [AM Appendix 11.5B](#).

a. The sponsoring Sector/Bureau:

- i. Draws up, bearing in mind the deadline dates for their reproduction and dispatch (see [AM Appendix 11.5B](#)), the provisional agenda and, if necessary, in consultation with LA, the rules of procedure (see [Paragraph 4.1 \(b\)](#) concerning Executive Board approval where appropriate); after approval, sends the texts to ADM/CLD for reproduction;
- ii. Begins preparation of other working documents for the meeting (in accordance with the rules governing length of documents and deadlines for submission, (see [AM Appendix 11.5B](#)), including, in cooperation with ADM/CLD, a note for participants describing the purpose and scope of the meeting, the way in which it is proposed to organize its work and any practical information that they may require. A UNESCO publication, based on material prepared for the conference, may (apart from the final report) be issued in connexion with a ministerial conference convened by UNESCO. Whenever a conference of this kind is to be convened (Category I or II), the sponsoring Sector/Bureau consults ERI/DPI well in advance with a view to determining the subject matter of such a publication and material arrangements related to its production and issue;
- iii. Establishes and obtains approval of the list of countries, organizations and/or persons to be invited as chief participants or observers after clearance by ERI (and subject, regarding individuals, to [Paragraph iv.](#)) below) and, where appropriate, after clearance by the Executive Board (see [Paragraph 4.1 \(b\)](#)). Persons to be invited as chief participants in:
  - a) Congresses (Category IV), seminars, etc. (Category VII) and symposia (Category VIII), are decided at the Sector/Bureau level;
  - b) Standing advisory committees (Category V) are decided as

- indicated in [AM Item 1.8, paragraph 5.1](#);
- c) *Ad hoc* expert committees (Category VI) are decided by the ADG concerned.
- iv. Consults, before an invitation is sent to an individual (chief participant, observer or technical adviser): the appropriate authorities of the Member State regarding the choice, where such consultation is considered desirable on the basis of the relevant regulation in the [Basic Texts](#) or where ERI has indicated that such consultation is required; If no such consultation takes place, the sponsoring Sector/Bureau should however notify the appropriate authorities of the Member State of the invitation;
- v. Dispatches invitations (for deadlines, see [AM Appendix 11.5B](#)), together with the provisional agenda, rules of procedure, notes on scope, purpose and organization, when possible, working documents;
- vi. At least three months before the meeting, enters all details concerning the meeting in the room reservation application ([EMS-Agora](#));
- vii. Arranges the obligation of funds ([AM Item 3.8](#)) for travel, contracts, etc. (see also [Paragraph 5.2 \(e\) \(i\) b. iii](#)) under ADM/CLD responsibility). Authority for ADM/CLD and, when necessary, the ADM/HQD and ADM/DIT is given by a certifying officer of the Sector/Bureau;
- viii. Arranges with the ERI/DPI for appropriate publicity for the meeting;
- ix. Contacts the official travel agency about travel arrangements and/or hotel reservations;
- x. Completes the preparation of working documents, forwards them to ADM/CLD for translation and/or reproduction and distribution, in accordance with the deadlines specified in [AM Appendix 11.5B](#).
- x. Begins the preparation of the UNESCO publication to be issued after the meeting, if such a publication is required (see [AM Chapter 8](#));
- xii. Advises ADM/CLD of expected requirements for documents work during the meeting regarding their translation and printing, in particular urgent, night or weekend work, bearing in mind the provisions of [AM Chapter 8](#);
- xiii. Settles with ADM/CLD all material arrangements (meeting rooms, offices, reception and registration of participants, preparation of sets of working documents for participants, etc.);
- xiv. Forwards one copy of the list of participants to ADM/CLD;
- xv. Arranges for the briefing of staff who will be working at the meeting:
- a) The representative of the Director-General (including the preparation of a speech if necessary);
- b) The secretary of the meeting (see [AM Appendix 11A](#) for duties);
- c) The conference officer (see [AM Appendix 11B](#) for duties); generally, ADM/CLD provides the conference officer only for major meetings;
- d) Secretaries and other staff concerned from the Sector/Bureau.
- xvi. Takes other appropriate measures as necessary.
- b. ADM/CLD:
- i. Advises the Sector/Bureau as required on the preparation of the provisional agenda and rules of procedure and on the organization

- of the work of the meeting;
  - ii. Verifies that the proposed dates are in accordance with the provisional annual list of meetings or the revised calendar for the second semester of the year;
  - iii. Draws up for a meeting convened jointly with another body, and in consultation with the Sector/Bureau, a plan for the sharing of expenses and responsibility for the material arrangements of the meeting, transmits the plan to the other body and undertakes negotiations regarding it if necessary, and forwards the agreed plan to the Sector/Bureau for the obligation of funds;
  - iv. Assigns meeting rooms and offices and advises ADM/HQD and ADM/DIT of arrangements to be made;
  - v. Designates a ADM/CLD official to maintain liaison with the Sector/Bureau, ADM/DIT and ADM/HQD; this official will also act as chief conference officer at a major meeting (see [Paragraph a. xiv. c](#)) above);
  - vi. Translates and/or reproduces and distributes working documents required for the meeting;
  - vii. Arranges for the required interpretation services;
  - viii. Follows up on the provision of all technical and material services required;
  - ix. Assists the Sector/Bureau generally in making material preparations for the meeting.
- c. ADM/HQD and ADM/DIT make the required material arrangements for the meeting, including the operation of interpretation equipment and, when required, the sound recording of proceedings.
- d. ERI informs staff on problems concerning relations with Member States, the UN, specialized agencies or other international organizations, when necessary.
- (ii) Detailed preparation and organization of meetings to be held **away from Headquarters**
- a. The sponsoring Sector/Bureau takes the same action as that indicated for meetings at Headquarters in [Paragraph 5.2 \(e\) \(i\)](#), except that:
- i. No invitations may be dispatched until an agreement has been concluded with the government of the host country (see [Paragraph 5.2 \(e\) \(i\) b. ii.](#) under ADM/CLD responsibility);
  - ii. It submits to ADM/CLD at least 6 months in advance of the meeting all requirements relating to the meeting.
- b. ADM/CLD
- i. Establishes, in consultation with the Sector/Bureau, a statement of premises, facilities, services, staff and supplies that will be required for the meeting;
  - ii. Negotiates with the government of the prospective host country, subject to the provisions of AM Item 11.5 and after consultations with the Sector/Bureau, ERI and LA as appropriate, the country's agreement to grant the necessary privileges and immunities to the persons entitled to attend the meeting and to guarantee their freedom of entry into, sojourn in and departure from its territory. In the case of Category I or II meetings, there should also be a reference made in the letter of agreement to the application of the relevant provisions of the [Vienna Convention on Diplomatic Relations](#) of 18 April 1961;
  - iii. Submits to the authorities of the host country a standard list of requirements for a meeting of the appropriate type and size, so that the authorities may indicate those requirements which they are prepared to provide. ADM/CLD then reaches an agreement with

- the host country (for example by exchange of letters) on the technical and material facilities and services the country will provide. Any services, staff, supplies, etc., that are not offered by the host country must be provided by UNESCO and the necessary budgetary provision made for them;
- iv. Prepares, for the signature of the ADG/ERI after clearance by the Sector/Bureau and LA, a formal letter of agreement stating the host country's undertakings under [Paragraph ii.](#) above and referring to its agreement to provide technical and material facilities and services under [Paragraph iii.](#) above;
  - v. Sends, if necessary and in agreement with the Sector/Bureau (to whose budget the cost will be charged), a ADM/CLD representative to the seat of the meeting to negotiate the various arrangements covered in [Paragraphs ii. and iii.](#) above;
  - vi. Revises the estimates of expenditure for the meeting in the light of the arrangements made with the host country, and forwards them to the Sector/Bureau;
  - vii. Assists the sponsoring Sector/Bureau as required in coordinating arrangements for travel, freight;
  - viii. Provides all of the other services indicated in [Paragraph 5.2 \(e\) \(i\) b.](#)
- c. ADM/DIT
- i. Provides, when necessary, the technicians required for the installation and/or operation of interpretation and/or sound-recording equipment;
  - ii. Makes arrangements for the dispatch of documents and other freight, as required, to and from the seat of the meeting.
- (iii) Detailed preparation of meetings organized by UNESCO established offices away from Headquarters
- a. ADM/CLD participation is limited to:
    - i. ensuring that a satisfactory agreement has been concluded with the host country and assisting in its negotiation if necessary;
    - ii. providing translation and/or reproduction services, although this responsibility may be delegated to the office concerned with the agreement of the parent sector;
    - iii. providing interpreters if required, and
    - iv. providing such other advice and assistance as may be requested by the office or by the parent sector.
- (f) Running the meeting
- (i) The sponsoring Sector/Bureau is responsible for:
    - a. representing the Director-General and making statements on his/her behalf; planning and guiding the work of the meeting;
    - b. maintaining contact with other Sectors/Bureaux on substantive aspects of concern to them, with ERI on diplomatic aspects and with LA on legal aspects;
    - c. providing the Secretariat of the meeting (see [AM Appendix 11A](#) for duties of meeting secretaries);
    - d. collaborating with the conference officer if one is provided by ADM/CLD or, if not, ensuring the execution of the duties of a conference officer (see [AM Appendix 11B](#)) by staff of the Sector/Bureau.
  - (ii) ADM/CLD is responsible for:
    - a. ensuring that the meeting takes place in the best possible material conditions;
    - b. providing translation and/or reproduction services and interpretation services;



- c. For a meeting at Headquarters, ensuring that meeting rooms have been properly prepared and are kept in order; coordinating the technical services required; assisting if required in the registration of participants and the preparation of sets of working documents, and in other administrative services.
- (iii) ADM/HQD and ADM/DIT cooperate with ADM/CLD in making the material arrangements required during the meeting.
- (iv) The UNESCO established office away from Headquarters is responsible for ensuring the efficient running of the meeting.
- (g) Following-up on the meeting
  - (i) The sponsoring Sector/Bureau:
    - a. Prepares the final report of the meeting, if not adopted at the meeting itself, and, after securing any clearances required, forwards it within the time limit laid down, as provided in [AM Appendix 11.5B](#), to ADM/CLD for reproduction;
    - b. Completes the preparation of the manuscript of the UNESCO publication in connexion with the meeting, if such is to be issued, and forwards it within one month of the close of the meeting to the Publications, Branding and Merchandising Section (ERI/DPI/PBM) for production;
    - c. Prepares and submits to the responsible ADG a summary of other follow up action to be taken within the Secretariat, and after approval initiates action as required;
    - d. Liquidates any outstanding obligations of funds from its budget in connexion with the meeting.
  - (ii) ADM/CLD, ADM/HQD and ADM/DIT prepare statements of overtime worked by their respective General Service staff and submit to the Conference Officer for clearance other than by those who attended the meeting if it is held away from Headquarters: see [AM Appendix 11B](#) (for supernumeraries, [HR Chapter 13](#)). If compensatory time off cannot be granted, the statements is forwarded to the AO sponsoring Sector/Bureau (to whose budget the cost is charged) for countersignature and transmission to BFM for payment.
  - (iii) The conference officer (if provided by ADM/CLD, otherwise the responsible Sector/Bureau official) takes the action indicated in [AM Appendix 11B](#) if the meeting was held away from Headquarters.
  - (iv) ADM/CLD prepares cost estimates and sends them to the sponsoring Sector/Bureau, for the transfer of funds to ADM/CLD. It includes costs for:
    - a. Interpretation services provided for the meeting;
    - b. In the case of a meeting held away from Headquarters, replacement of any translators, revisers or other ADM/CLD staff assigned from their normal positions to service the meeting;
    - c. Freight charges.
  - (v) ADM/DIT prepares cost estimates and sends them to the sponsoring Sector/Bureau, for the transfer of funds to ADM/DIT. The cost, when it cannot be met from the ADM/DIT budget, of replacement staff of replacing any ADM/DIT staff assigned from their normal positions to service the meeting.
  - (vi) The UNESCO established office **away from Headquarters**:
    - a. Reports results to the parent Sector at Headquarters and takes such follow up measures as the Director considers appropriate or as may be instructed by Headquarters;
    - b. Takes the same action as that indicated in [Paragraph 5.3 \(g\) \(i\) b.](#)

### 5.3 Organization of Meetings under contract: "indirect method"

- (a) Assistance provided by UNESCO:
  - (i) Financial assistance, which usually takes the form of a contribution towards

- the costs or participants' travel and of organizing the meeting;
- (ii) Other assistance, which may include advice on the material organization and substance of a meeting, the participation of one or more staff members, or interpretation or translation services, to the extent that the workload permits.
- (b) Respective roles of UNESCO and the organizing body: A contract (or simply an exchange of letters) defining the respective responsibilities of UNESCO and the organizing body is drawn up for each meeting. It normally specifies:
- (i) That UNESCO shall fix the purpose and scope of the meeting, exercise control over the selection of participants, be represented at the meeting and receive copies of all working documents and the final report in each language used at the meeting;
  - (ii) That the organizing body shall *inter alia* provide the working documents and final report in the required languages, under its own responsibility and at its own expense;
  - (iii) Where appropriate, the ownership of the copyright in the materials produced by the meeting.
- (c) If the meeting is to be held away from Headquarters (which is usually the case) and if the government of the host country is not the organizing body, the latter is responsible for making suitable arrangements with the former regarding facilities to be granted to participants, including unhindered entry, sojourn and exit. The sponsoring Sector/Bureau is responsible, in association with the Planning and Conference services Section (ADM/CLD/PCS) for ensuring that a clause to that effect is included in the contract. There is no need to include such a clause in the case of meetings held on the initiative of outside bodies.
- (d) If, exceptionally, an indirect meeting is to be held at Headquarters, the sponsoring Sector/Bureau, at least three months in advance, submits its detailed meeting requirements ([EMS-Agora](#)) to ADM/CLD.
- (e) Provision for the estimated cost of financial assistance to meetings organized under the indirect method is made:
- (i) For the Regular Programme (excluding the Participation Programme) in the Draft Programme and Budget, under related programme actions, with reference in the relevant work plan. The meetings to be organized under the indirect method are shown, together with the budgetary provision, under related programme actions in the Approved Programme and Budget;
  - (ii) For other programmes, in the draft and approved programmes concerned;
  - (iii) The work plans should distinguish clearly between meetings convened at UNESCO's request and meetings held on the initiative of an outside body.  
In the first case, the work plans should contain, under the related programme action, the title and total estimated cost of each meeting, whether chargeable to the Regular Budget or to extra-budgetary funds; in addition, a Workplan Annex - Conference or Meeting ([Form AM 11-2](#)) is prepared for each meeting giving full details about the organizing body, the sharing of responsibilities between it and UNESCO and, whenever possible, the proposed dates and place of the meeting. If UNESCO provides interpretation services, the Annex indicates the estimated cost, specifying whether it is to be added to the sum payable to the organizing body or to be deducted there from.
  - (iv) [Form AM 11-2](#) is not required for the second category of meetings.
- (f) Preparation and approval of the contract between UNESCO and the organizing body
- (i) The sponsoring Sector/Bureau is responsible for preparing the contract and is expected to do so as far in advance of the meeting as possible, but may not commit funds until work plans have been approved and related obligation of funds completed.
  - (ii) Clearances of the contract are required from:
    - a. ADM/CLD, in all cases;

- b. ADM/DIT, if it is to provide any services;
  - c. ERI, if the organizing body is a government or National Commission or an international organization;
  - d. LA, if necessary.
- (iii) Examination and approval of the contract and of the related obligation of funds are carried out in accordance with the provisions of [AM Item 3.8](#) and [AM Item 3.9](#).
- (iv) Signature of the contract. After funds have been obligated, the contract is signed on behalf of UNESCO by the sector ADG/Bureau Director in charge or by the certifying officer designated to that effect and is then forwarded by that Sector/Bureau to the organizing body for signature, with a copy to ADM/CLD/PCS. One signed copy is forwarded by the Sector/Bureau to the BFM immediately on receipt (cf. [AM Item 7.2](#)).
- (v) Payments under the contract are made in accordance with the provisions of [AM Item 3.8](#). The cost of services provided by UNESCO in return for payment (including any translation and interpretation services) is deducted from the sum payable to the organizing body and credited direct to the accounts code on which the cost of the services has been borne.
- (g) Following-up on the meeting
- (i) The sponsoring Sector/Bureau:
- a. Ensures that the working documents and final report are received from the organizing body in the required number and languages, and submits a certified financial statement to the Organization justifying the use of the received contribution;
  - b. Forwards one complete set of documents (including the final report) in each language to the Library Unit (ADM/DIT/ISS/LIB);
  - c. Prepares a summary of follow-up action to be taken within the Secretariat, and initiates action as required;
  - d. Liquidates any outstanding obligations of funds from its budget in connexion with the meeting.

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 [Detailed meeting requirements](#), form for reserving meeting rooms and related services ([EMS-Agora](#))
- 7.2 [Form AM 11-2](#): Workplan Annex - Conference or Meeting

## 8. Additional Help

Not applicable



## 11.5A Elements to be included in a Programme Meeting Budget

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Conferences, Languages and Documents (ADM/CLD), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The sponsoring Sector/Bureau is responsible for the substantive planning, preparation, conduct and follow up of each meeting, and for including, after consultation with ADM/CLD, the adequate budgetary provisions for each meeting in its chapter of the draft programme and budget and in its work plans (see [AM Item 11.5, paragraph 4.1 \(a\)](#)).
- 1.2 This Appendix contains the elements to be included in a programme meeting budget.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

#### 5.1 Preparatory missions

If a meeting is away from Headquarters, preparatory mission(s) by an official of the sponsoring Sector/Bureau and/or the ADM/CLD, travel and daily subsistence allowance must be estimated in accordance with budget standards, unless the place or area of the meeting is known and a more precise estimate can be made.

#### 5.2 Consultants

Consultants are contracted to advise on the preparation of a meeting, to assist in drafting working documents, to make preparatory visits to Member States or to attend the meeting as a technical adviser. Fee: see budget standards; as well as travel and daily subsistence allowance if appropriate.

#### 5.3 Translation and reproduction of working documents before the meeting and the final report after the meeting

Workload is forecasted in detailed meeting requirements ([EMS-Agora](#)) and the cost of ADM/CLD services is charged against the sector/bureau's budget or against an extra-budgetary fund, if appropriate. Estimates of production costs can be obtained directly from ADM/CLD/T for translation and using a Request for estimate for document production ([DMS](#)).

#### 5.4 Translation and reproduction of documents during the meeting

Translation and reproduction of documents during the meeting will require the recruitment of temporary assistance, which will be charged to the Sector/Bureau. Organizing

Sector/Bureau contacts ADM/CLD to obtain estimate of cost. If the meeting is held away from Headquarters, ADM/CLD will determine technical staff required and cost, including travel costs, in the light of requirements and of any contribution that may be made by host body.

#### 5.5 **Publication to be issued in connexion with the meeting**

If required: consult the Division of Public Information (ERI/DPI).

#### 5.6 **Travel and daily subsistence allowance of participants**

When UNESCO pays travel costs, the provisions of [AM Chapter 15](#) "Travel" are applicable. If the place or area of the meeting is already known and the place of departure of participants is known or can be forecast, more precise costs can be calculated; if not, use budget standards.

#### 5.7 **Travel and daily subsistence allowance of staff members attending a meeting away from Headquarters**

Estimate number of substantive staff and secretaries required to attend (from sponsoring sector/bureau and the Planning and Conference Services Section (ADM/CLD/PCS) only, travel costs of representatives of other sectors/bureaux are met from the budgets of those Sectors/Bureaux). Calculate costs as indicated in [Paragraph 5.1](#) above. Do not include here travel costs of interpreters (covered under [Paragraph 5.8](#) below) or of translators, pool typists or other ADM/CLD staff (covered under [Paragraph 5.4](#) above).

#### 5.8 **Interpretation**

For working languages, see [AM Item 1.9](#). Consult ADM/CLD for costs (including freight if interpretation equipment is not on the spot for a meeting away from Headquarters). Make provision for the cost of any replacement staff that may be required for the ADM/DIT technicians who will install (for a meeting away from Headquarters) and/or operate the equipment. Consult ADM/DIT for costs of such replacements.

#### 5.9 **Minute writing**

Neither verbatim nor summary records are made of a programme meeting unless specifically approved in the work plan as an exceptional measure (see [AM Item 11.5](#)). If so approved, consult ADM/CLD for costs (travel costs to be included if meeting is away from Headquarters), including consequential costs to be added under [Paragraph 5.4](#) above.

#### 5.10 **Sound recordings**

Consult ADM/DIT for costs (including freight if equipment is not available on the spot for a meeting away from Headquarters). Make provision for the cost of any replacement staff that may be required for the ADM/DIT technicians who will install (for a meeting away from Headquarters) and/or operate the equipment. Consult ADM/DIT for costs of such replacements.

#### 5.11 **Hospitality**

If it is intended to offer a reception for participants at a meeting, allow not more for each guest than 13 per cent of the daily subsistence allowance applicable in the country. This cost is reflected in the meeting's general obligation document by using the sub code for hospitality, which amount is then debited to the unit's (Sector/Bureau) overall allowance for hospitality (see [AM Item 3.10](#)).

#### 5.12 **Freight, communications**

If meeting is away from Headquarters, provide for despatch to and from the place of the meeting, usually by air freight, of working documents, reference material, exhibition material, etc. (but not of interpretation equipment, covered under [Paragraph 5.8](#) above, or of sound recording equipment, covered under [Paragraph 5.10](#) above). Also provide for the cost of long distance telephone calls. Consult ADM/DIT for costs.

#### 5.13 **Overtime**

Provide for several hours overtime by all general service staff, including any

supernumeraries, concerned with meeting, whether at or away from Headquarters (see also [Paragraph 5.4](#) above).

#### **5.14 Supplies, etc.**

If meeting is at Headquarters provide, if necessary, for any special supplies, e.g., document folders, delegates' badges, mounting of an exhibition, showing of films or slides. Away from Headquarters, provision may have to be made for premises, local staff, data equipment, supplies, transport and any other facilities that are not offered by host body: consult ADM/CLD/PCS.

#### **5.15 Transfer of funds required for meeting away from Headquarters**

At least four weeks before the opening of the meeting, the Bureau of Financial Management (BFM) should be informed of the amount to be transferred to cover any local expenses, e.g., per diem, hospitality, communications, temporary personnel, transportation, etc.

### **6. Guidelines**

Not applicable

### **7. Forms**

Not applicable

### **8. Additional Help**

Not applicable

## 11.5B Programme Meetings (Direct Method): Checklist of Major Deadline Dates

Deadline for:	Category of meeting ( <a href="#">Basic Texts</a> )							
	I	II	III	IV	V	VI	VII	VIII
1. Fixing the dates and place of the meeting	at least 8 months in advance*, subject to **			at least 5 months in advance*, subject to **				
2. Submission to the Planning and Conference Services Section (ADM/CLD/PCS) of agenda and rules or procedure for translation and reproduction	at least 7,5 months in advance			at least 4,5 months in advance		no agenda or rules of procedure required		
3. Despatch of invitations, plus agenda and rules of procedure	at least 6 months in advance***			at least 3 months in advance***		invitations only, at least 3 months in advance		
4. <a href="#">Communicate to Planning and Conference Services Section (ADM/CLD/PCS) detailed meeting requirements</a>	for meetings AT Headquarters: at least 3 months in advance for meetings AWAY from Headquarters: at least 6 months in advance							
5. <a href="#">Submission to ADM/CLD/PCS of remaining working documents for translation and reproduction</a>	at least 3 months in advance			at least 2,5 months in advance				

\* For a meeting to be held in the first semester of a biennium, the deadline may, with the prior agreement of ADM/CLD, be reduced by a period NOT exceeding 2 months.

\*\* Whatever the category, no meeting may be held if, by 1 APRIL of the year in which it is due to take place:

- for meetings AT Headquarters, the dates have not been fixed;
- for meetings AWAY from Headquarters, the agreement with the host country has NOT been signed.

\*\*\* For a meeting AWAY from Headquarters, no invitations may be despatched unless the agreement with the host country has been signed.

## 11.6 Internal Meetings of the Secretariat at Headquarters

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item defines internal meetings of the Secretariat and describes the procedure for reserving meeting rooms for such meetings.

### 2. Definitions

- 2.1 Internal meetings of the Secretariat at Headquarters include:
- (a) Information meetings called weekly by sectors' ADGs to consult with Bureau, Office and Division Directors/Chiefs;
  - (b) Information meetings called weekly by Bureau, Office or Division Directors/Chiefs with their collaborators;
  - (c) The monthly reviews held by sectors/bureaux responsible for the implementation of operational projects;
  - (d) Directors' meetings;
  - (e) Inter-sectoral meetings;
  - (f) Briefing meetings such as those arranged by the Sector for External Relations and Public Information (ERI/DPI);
  - (g) Official receptions of distinguished visitors;
  - (h) Administrative Officers (AO) meetings;
  - (i) Meetings and assemblies of such bodies as the Medical Benefits Fund, and of the staff associations or unions.

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 Reservation of meeting rooms and other services: If the use of one of the meeting rooms listed in the [AM Appendix 12.5A](#) (mainly in Building II) is required, the procedure outlined below is followed:
- (a) The originating sector/bureau (responsible officer for staff bodies) submits its detailed meeting requirements [[EMS-Agora](#)] (number of participants, IT, interpretation, etc.) to MSS/CLD at least 2 weeks in advance of the proposed meeting date.
  - (b) MSS/CLD liaises with the officers responsible for the services and advises the originator, after appropriate consultation, of the meeting room and services that will be provided.

### 5. Procedures and Processes

Not applicable

## **6. Guidelines**

Not applicable

## **7. Forms**

Detailed meeting requirements, form for reserving meeting rooms and related services ([EMS-Agora](#)).

## **8. Additional Help**

Not applicable

## 11.7 Other Meetings Held at Headquarters

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents (MSS/CLD), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item defines the meetings held at Headquarters other than internal meetings of the Secretariat and describes the procedure for organizing such meetings.

### 2. Definitions

- 2.1 Inter Agency meetings (joint meetings of organizations in the UN system at which UNESCO is represented): Meeting rooms at Headquarters may be made available free of charge. Charges are made for the provision of related meeting services (staffing, interpretation, IT, etc.).
- 2.2 Meetings organized by the bodies listed in [AM Appendix 12.5A, paragraph 1](#): Meeting rooms at Headquarters may be made available against payment of rental fees. Charges are also made for the provision of related meeting services (staffing, interpretation, IT, etc.). See [AM Item 12.5](#).

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 Inter-Agency meetings at which UNESCO is represented (the responsibilities of various units are in general similar to those for a "direct" programme meeting) (See [AM Item 11.5, paragraph 4.1](#)).
  - (a) Organization of a meeting: The Sector/Bureau concerned responsible for including the meeting in the work plans together with an indication of the estimated cost for UNESCO.
  - (b) Preparation and planning of meeting: When the invitation has been accepted, the sector/bureau concerned submits [detailed meeting requirements](#) (form [EMS-Agora](#) for reserving meeting rooms and related services) to Division of Conferences, Languages and Documents, Conference Services Section (MSS/CLD/C).
  - (c) Costs: Although no rental fee is paid, other charges (interpretation, overtime, IT, supplies, etc.) are met by the Inter Agency body or, failing this, by the sector/bureau concerned from its own budget. At the end of the meeting, MSS/CLD prepares statements of the cost of services provided and forwards them through the Administrative Officer (AO) of the Sector/Bureau to the Bureau of Financial Management (BFM) for billing.
  - (d) Visit to UNESCO Headquarters: if the Inter-Agency body has a permanent Secretariat, a visit to UNESCO Headquarters by the Secretariat may be arranged.
  - (e) Secretarial assistance: all secretarial assistance required for the meeting is provided by the Sector/Bureau in charge.



**5. Procedures and Processes**

Not applicable

**6. Guidelines**

Not applicable

**7. Forms**

Not applicable

**8. Additional Help**

Not applicable

## 11.8 Interpretation

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Conferences, Languages and Documents, Interpretation Section, (ADM/CLD/I), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Only ADM/CLD/I is authorized to provide interpretation services for all UNESCO meetings at and away from Headquarters, at the request of the Sectors in the Secretariat, Permanent Delegations, National Commissions, NGOs, etc., and for meetings organized by “external bodies” renting UNESCO premises.
- 1.2 This item outlines the rules governing the provision of interpreting services and describes procedures for requesting and confirming interpretation services. Compliance with the applicable rules and procedures is essential as the costs of interpretation services are charged back to the requestor of these services (hereinafter “the requestor”), and non-compliance will typically result in much higher costs.
- 1.3 It is important to recall that freelance interpreters provide the bulk of interpretation services for UNESCO at Headquarters, in the field, and for meetings organized by external bodies using UNESCO premises as their venue. Under the legal regime introduced in 2007 ([HR Manual Item 13.11](#)), freelance interpreters receive a short-term appointment, which is governed by the [Staff Regulations and Staff Rules](#), except for special conditions of service and remuneration defined in the [Agreement concluded between the International Association of Conference Interpreters \(AIIC\) and the Organizations of the United Nations common system](#) of salaries, allowances and benefits, through the Secretariat of the Chief Executives Board ([AIIC Agreement](#)).

### 2. Definitions

- 2.1 The following definitions, based on the [AIIC Agreement](#), will assist requestors of interpretation services to have a better understanding of the scope of their requirements.
  - (a) Number of interpreters: in general, two interpreters are required for a meeting in English/French lasting less than two hours; three for a standard session in English/French lasting one or two days (10 a.m.-1 p.m./3 p.m.-6 p.m.); two interpreters per language, or three for Arabic and Chinese for multilingual meetings for a standard day of two three-hour meetings, with a break of at least one and a half hours between them.
  - (b) Duration of meetings: The normal duration of a standard meeting for an interpreter is three hours.
  - (c) Standard day: A standard day for an interpreter comprises one or two three-hour meetings, separated by a break lasting one and a half hours (for example: 10 a.m.-1 p.m./2.30 p.m.-5.30 p.m.).
  - (d) Remuneration: The minimum applicable rate is one day’s salary, even if the meeting lasts half a day or less. Any extension of a session may entail the application of a higher rate (160% of the base rate). For meetings away from Headquarters, or during the General Conference and Executive Board sessions when local interpreters may not be available in sufficient numbers, and in cases where ADM/CLD/I does not receive the request for interpretation services early enough to secure interpreters locally, the following provisions apply:
    - (i) Interpreters receive travel costs and DSA (daily subsistence allowance);

- (ii) In the case of travel exceeding eight hours, interpreters travel Business Class and are entitled to a rest period proportional with travelling time before and after the mission.
- (e) Simultaneous interpretation is the method most suitable for the meetings organized at or by UNESCO. The interpreter, sitting in a booth overlooking the room and the speaker, listens to the latter and simultaneously interprets what he/she says into a target language.
- (f) Consecutive interpretation: The interpreter, sitting at the same table as the delegates or on the rostrum with the speaker, interprets what he/she says into the target language after a varying lapse of time. He/she can use notes. This type of interpretation is more suitable to certain conditions or situations:
  - (i) Meetings of small groups;
  - (ii) Short statements (inaugurations, press conferences, awarding of prizes etc.);
  - (iii) Limited number of working languages (usually two);
  - (iv) When simultaneous interpretation booths or equipment cannot be used.A consecutive interpretation session may on no account exceed 2h30-3h/interpreter/day.
- (g) Active interpretation: When interpretation is provided both from and into the given language (for example from English into Spanish and Spanish into English).
- (h) Passive interpretation: When interpretation is provided from a given language, but not into the given language (for example from Spanish into English but not from English into Spanish). Thus the user will understand English but will prefer to speak in Spanish.

### 3. Policies

- 3.1 **Access to the interpretation booths** on UNESCO premises is restricted to the interpreters in UNESCO's service. Access to anyone else is subject to the express authorization of the Chief of the Interpretation Section. The only possible exceptions are as follows:
- (a) During the General Conference and Executive Board sessions, the official interpreters of serving Heads of State or Government are given courtesy access to the booths;
  - (b) During the visits of high-ranking officials to UNESCO, if they wish to make a statement through their personal interpreters or use a language other than one of the Organization's six official languages;
  - (c) Qualified professional interpreters whose language combinations CLD/I is unable to provide (for example: rare languages) are authorized, on an exceptional basis, to use the interpretation equipment and facilities upon presentation of their curriculum vitae;
  - (d) The Chief Interpreter shall be consulted beforehand in every case, in order to ensure that the required steps are taken.
- 3.2 **The use of recordings from the booths** (that is, of the voices of the interpreters) is authorized if it is intended for internal purposes, such as:
- (a) Drafting of the summary records of meetings;
  - (b) Preparation of texts (resolutions, decisions, etc.) for such meetings;
  - (c) Retransmission to rooms on the Organization's premises (streaming), for participants/members of delegations who wish to follow the debates;
  - (d) Any other use of the recordings and broadcasting of the interpretation by third parties (**webcasting**) must first be authorized by the Chief of the Interpretation Section.

#### 4. Roles, Authorities and Accountabilities

- 4.1 ADM/CLD/I is responsible for providing interpretation services for meetings.
- 4.2 Interpretation booths are under the joint control and responsibility of the Sound-Video Unit (ADM/DIT/SAQ/TSS), the Security Unit (ADM/HQD/SEC) and the Interpretation Section (ADM/CLD/I).
- 4.3 Users of interpretation services (Sectors, Bureaux, Permanent Delegations, NGOs, external clients etc.) are responsible for:
  - (a) Submitting their requests for interpretation in a timely manner (see [Paragraph 5.1 below](#));
  - (b) Accepting the estimate in a timely manner, at the latest by the deadlines specified in [Paragraph 5.3 below](#);
  - (c) Sending (in electronic format or hard copy) working documents, background documents, agendas, draft decisions or resolutions, speeches, presentations (including PowerPoint) to ADM/CLD/I at the earliest opportunity so that interpreters can prepare for their assignments.

#### 5. Procedures and Processes

- 5.1 Reservation of interpretation services: a request for an estimate shall be sent, in the form of a **memo** addressed to Chief ADM/CLD/I, by post, fax or email attachment, for the **Sectors**, or by **letter** for the other tenants (Permanent Delegations, embassies, NGOs, IGOs, etc.) at the earliest opportunity and, for UNESCO meetings in the field, at least four months in advance (ideally six months).
- 5.2 The **request for an estimate** shall include:
  - (a) the exact title of the meeting;
  - (b) the date(s);
  - (c) the precise schedules of the working sessions (coffee and lunch breaks included);
  - (d) the working languages;
  - (e) the venue of the meeting.
- 5.3 Preparation and sending of the estimate: ADM/CLD/I shall determine with the requestor the specific interpretation needs in order to send rapidly an estimate that meets the requestor's requirements as closely as possible. At the same time, ADM/CLD/I shall begin the process of recruiting the interpreters, confirmation of which may proceed only after the estimate has been accepted.
- 5.4 Acceptance of the estimate: The acceptance of the estimate must reach ADM/CLD/I in writing, either by sending back the memo duly signed, or by email. In all cases, the person in charge of the meeting must specify the **funds reservation** against which the costs of the interpretation services will be charged. Since the estimate may change to take account of rate adjustments, the availability of interpreters and possible changes in transport costs, it is essential to accept it as soon as possible and no later than:
  - (a) **Five working days** ahead of **English/French bilingual** meetings, 15 days ahead of any **multilingual** meeting or any meeting of **more than two days** at Headquarters;
  - (b) **Three weeks ahead** of any meeting **away from Headquarters**.
- 5.5 **Firm commitment**: Acceptance of the estimate enables ADM/CLD/I to give a **firm commitment** to the interpreters, which **guarantees** the presence of professional interpreters chosen for the meeting and implies that the **fees are still owed** even if the meeting is cancelled or postponed ([Paragraph 5.7](#)). The later the estimate is accepted, the higher it is likely to be. As long as ADM/CLD/I has not given a firm commitment to the interpreters, it may not retain them if they receive an alternate offer from another

organization/entity. If local interpreters are not available, ADM/CLD/I must recruit from abroad, which entails adding travel costs, hotel expenses and daily subsistence allowances to their salaries.

- 5.6 **Cancellation or postponement of a meeting before a firm commitment has been given to the interpreters:** If the requestor has to cancel or postpone a request for interpretation, written notification thereof (memo, fax, email) must be received by ADM/CLD/I by the deadline set for each type of meeting, as follows:
- (a) **No later than seven working days** before a short English/French **bilingual** meeting;
  - (b) **No later than 15 working days** before any **bilingual** meeting other than English/French, for example English/Spanish, English/Portuguese, English/Chinese, or multilingual meeting (three or more languages), or a meeting of **more than two days**;
  - (c) **No later than 30 calendar days before** a meeting away from Headquarters, especially a multilingual meeting.
- 5.7 Cancellation or postponement of a meeting after a firm commitment has been given to the interpreters:
- (a) If the cancellation or the postponement occurs more than 30 days before the beginning of the contract, UNESCO is required to pay an indemnity equal to 50% of the salary for the contractual period.
  - (b) If the cancellation or postponement occurs less than 30 days before the beginning of the contract, the indemnity is 100% of the salary for the contractual period.
  - (c) The indemnity may be cancelled or reduced only for the days for which the interpreters have found a replacement contract, the remaining days being payable by UNESCO.
- 5.8 Working documents, background documents, agendas, draft decisions or resolutions, speeches and presentations (including PowerPoint) should be sent at the earliest opportunity to ADM/CLD/I (hard copy or electronic format) so that the interpreters have time to prepare for their assignment. This is essential to ensure the quality of interpretation and delivery.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 11.9 Host Country Agreement

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Conferences, Languages and Documents, (MSS/CLD), which is responsible for this Item (Original: English).

### 1. Overview

1.1 This item sets out the essential components of a host country agreement.

### 2. Definitions

A Host Country Agreement (HCA) is an agreement with a Member State for meetings that are convened by UNESCO but held away from Headquarters. It is signed between the Director-General (or his/her representative, usually ADG/ERI) and the government of the country where the meeting will take place. The HCA establishes all pertinent aspects of the meeting, including its nature and scope. It defines all facilities, technical and material requirements and any other resources that are needed for the successful organization of the meeting. It outlines responsibilities and obligations both of the Host Country and the Organization. It guarantees that all participants to the meeting enjoy the privileges and immunities provided in the 1947 Convention on Privileges and Immunities of the Specialized Agencies. Finally in certain cases it ensures that persons entitled and invited to attend the meeting are granted their freedom to enter into, stay and depart from its territory when on official business.

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

- 4.1 **Drafting of the agreement:** Drafting of the agreement: the agreement is prepared by the substantive sector/bureau and MSS/CLD.
- 4.2 **Approval/visa process of the agreement:** Head of substantive sector/bureau, Head of field office concerned, ADG/ERI, LA, ODG.
- 4.3 **Signature of the Agreement:** ADG/ERI on behalf of the Director-General.

### 5. Procedures and Processes

- 5.1 The substantive sector/bureau is responsible for initiating the process and shall provide all information necessary to fill out the first part of the agreement (c.f. [Annex 1](#), *Sample host country agreement*), namely:
  - (a) Nature and scope of the meeting
  - (b) Categories of participants in the meeting.
- 5.2 Depending on paragraph 5.1(b) above, Host Country Agreements for meetings of categories I, II and III, shall be signed eight months in advance and for categories IV to VIII, six months in advance. The substantive sector/bureau is responsible for defining the category of the meeting, in conformity with paragraph 2 of [AM Item 11.5](#).

- 5.3 MSS/CLD, upon consultation with the substantive sector/bureau establishes a statement of the premises, facilities, services, staff and supplies that are required for the meeting.
- 5.4 MSS/CLD submits to the host country authorities a list of the requirements for a meeting of the type and size foreseen so that they may indicate those which they are prepared to provide (c.f. [Annex 2](#) for *Sample statement of requirements*). MSS/CLD reaches an agreement with the host country on the technical and material facilities the country will provide. Any services, staff, supplies, etc. not offered by the host country must be provided by the Organization and the necessary budgetary provision made for them.
- 5.5 MSS/CLD, in consultation with the substantive sector/bureau finalizes a draft host country agreement (c.f. [Annex 1](#) for text of a sample agreement), to include the following:
  - (i) a copy of the formal bid submitted by the host country to UNESCO offering to host the meeting;
  - (ii) a brief statement of the purpose of the meeting, including its justification by making reference to the corresponding programme paragraph of the current C/5;
  - (iii) the dates of the meeting;
  - (iv) the exact place at which the meeting is to be held;
  - (v) commitment of the government of the host country to granting the necessary privileges and immunities to persons entitled to attend the meeting and in certain cases to guarantee their freedom of entry into, sojourn in and departure from its territory;
  - (vi) details concerning the participants (number, criteria for selection, countries from which they will come, etc.), reference to governing body decision on the matter when appropriate;
  - (vii) the working languages, the volume of documentation to be produced during the meeting, as well as the breakdown by original language;
  - (viii) a statement of what material facilities the host country has offered to provide, or of the status of negotiations on this point, with copies of relevant correspondence;
  - (ix) the agreement may refer explicitly - in an annex - to the commitment made by the host country regarding material facilities. Alternatively, it may be more convenient merely to refer to an understanding already reached in this respect, or even to one to be reached after signature of the agreement - provided no major difficulties are expected on this score.
- 5.6 MSS/CLD submits the draft host country agreement to substantive sector/bureau, field office, ERI and LA for comments.
- 5.7 MSS/CLD incorporates comments and submits final text to responsible sector/bureau, ERI and LA for clearance, and for signature by ADG/ERI on behalf of the Director-General.
- 5.8 ERI forwards two copies of the host country agreement through the normal channels to the government of the host country. The government is asked to sign both copies, keep one and return the other to ERI. A copy of the signed document by both parties is sent to the Permanent Delegation, the National Commission and the field office.
- 5.9 A Member State may request a formal meeting/ceremony during which both parties will officially sign the Host Country Agreement.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable



## 8. Additional Help

8.1 [Sample host country agreement and Sample statement of requirements](#) 

## 11A Duties of Secretaries of Meetings

### 1. Before the meeting, the Secretary:

- (a) Familiarises himself/herself with the agenda, rules of procedure and working documents of the meeting and, where applicable, with the rules of procedure for the calling of the meeting;
- (b) If the timetable of work of the meeting provides for simultaneous meetings of organs, ensures that the sponsoring Sector/Bureau has designated an official to serve as Secretary for each of these meetings. Each such official takes the action indicated in [Paragraph 1 \(a\)](#) above and, under the responsibility of the Secretary of the meeting, carries out the duties set out below;
- (c) Participates in, and if necessary arranges for, the planning meetings of all Secretariat members concerned in the meeting, including if appropriate MSS/CLD and ERI organizes as needed the preparatory meeting;
- (d) Ensures that interpreters (and if necessary writers of analytical records) have all the working papers at their disposal during the meeting.

### 2. During the meeting, the Secretary:

- (a) Arrives in the meeting room sufficiently in advance of the opening of the meeting to ensure that material arrangements are in order and that the working documents, including draft resolutions and amendments thereto, for consideration at the meeting, have been distributed to each participant and to the language staff, and that a stock of each document is available in the meeting room; the Secretary stays for the whole meeting;
- (b) Assists the Chairman, and ensures that the Chairman is supplied with all the information necessary for the conduct of business; ensures that all items on the agenda are discussed and that a conclusion is reached on all points, if necessary by a vote; counts the votes and advises the Chairman of the results;
- (c) Answers all requests for information from the Chairman, rapporteur and participants, and provides, with a minimum of delay, any references to working documents at the meeting, to resolutions and decisions of the General Conference and Executive Board, and to the work of earlier meetings on the subjects under consideration;
- (d) Assists the Chairman, when necessary, in applying the rules of procedure, consulting Office of International Standards and Legal Affaires (LA) on any problem in the interpretation of this text and, if applicable, of the rules of procedure for the calling of meetings referred to in [Paragraph 1 \(a\)](#) above;
- (e) Notes in one of the working languages of the meeting the main points of interest of a meeting, important declarations and voting results, and if necessary informs interested officials accordingly;
- (f) Assists the Chairman and participants in preparing draft resolutions to be submitted to the meeting, and the rapporteur in preparing his/her report;
- (g) Notes the terms, in the language in which they are proposed, of any amendments to draft resolutions;
- (h) Submits to MSS/CLD (or if away from Headquarters, to the official responsible for language services) the documents to be translated and reproduced, accompanied with the necessary reference documents; informs MSS/CLD of any working document requesting an immediate translation;
- (i) Cooperates with the Conference Officer as necessary (see [AM Appendix 11B](#) for duties) and, in particular, consults him/her (and, at Headquarters, MSS/CLD, MSS/BKI and MSS/DCS) as soon as possible on any changes required to the timetable of meetings;

- (j) Ensures that the Chairman, rapporteur and participants are made aware of the feasibility and cost of any requests that they may propose to make involving unforeseen services by MSS/CLD, MSS/BKI, or MSS/DCS.

**3. After the meeting, the Secretary:**

- (a) Prepares, or cooperates in the preparation of, the final report of the meeting.
- (b) Retains, for reference purposes, until after the issue of the final report:
  - (i) A copy, in each working language of the meeting, of each draft resolution considered during the meeting;
  - (ii) The notes made by himself/herself in one of the working languages during the course of the meeting, together with the notes made by the officials serving as Secretaries of subsidiary organs if such were established.
- (c) In cooperation with the Conference Officer regarding material arrangements, advises MSS/CLD of any difficulties encountered during the meeting in order to permit MSS/CLD to improve the organization of work and material arrangements for future meetings;
- (d) Reports to his/her supervisor on the meeting and its results.

## 11B Duties of Conference Officers

### 1. Introduction

The duties of the Conference Officer form part of the wider responsibilities of the Division of Conferences, Languages and Documents (MSS/CLD) in the preparation and conducting of meetings at Headquarters and for major meetings away from Headquarters. They are performed by a member of the Conference Services Section (MSS/CLD/C) within the Division. When no full-time Conference Officer is provided by MSS/CLD, an official of the responsible sector/bureau/office is assigned to perform certain functions of a Conference Officer (in consultation with MSS/CLD/C), particularly those concerned with the administration of the meeting. Since no two meetings follow the same pattern and local conditions vary widely, it is not possible to list in advance all the points that the Conference Officer may have to attend to; this Appendix therefore gives a few general guidelines and some of the particular points that most frequently require attention.

### 2. General

- (a) The Conference Officer takes responsibility for all organizational, administrative, material and financial aspects of the running of a meeting, thereby leaving those who are responsible for its substantive, intellectual and political conduct free to devote themselves entirely to these aspects. However, both aspects are interdependent: the material organization may affect the way in which the discussions develop and, conversely, it must always be adaptable to the requirements of the meeting. Consequently, the closest liaison between the Conference Officer and his/her 'substantive' colleagues, particularly the Secretary of the meeting, is indispensable.
- (b) The Conference Officer supervises the application of the regulations governing meetings (reflected particularly in AM [Chapters 1, 3, 8, 11](#) and [12](#)) and of the regulations concerning interpretation and the rules governing submission, translation production and distribution of documents.

3. **Before each meeting**, the Conference Officer familiarizes himself/herself with the purpose of the meeting, its agenda, working documents and the plan of organization of work (in particular, provisional timetable, what subsidiary organs are foreseen, when and how they will report, how the report of the full meeting is to be prepared) and draws up budget estimates on the basis of the services required.

### 4. Meetings at Headquarters

- (a) In addition to the duties set out in [Paragraph 2. \(a\)](#) above, the Conference Officer liaises between the various services – the Division of Common Services (MSS/DCS), the Bureau for Knowledge and Information Systems Management (MSS/BKI) and the Sector for External Relations and Public Information (ERI), involved in the organization, conduct and winding-up of the meeting, and ensures that the necessary services are provided.
- (b) For meetings organized at Headquarters on the initiative or under the responsibility of outside organizations (see [AM Item 12.5](#)), and for cultural and other events, the Conference Officer also comes to an agreement with the organizers of the event on all their requirements and informs the services concerned. He/she draws up a list of those requirements for the services concerned and prepares a rental contract (see [AM Item 12.5](#)).

### 5. Meetings away from Headquarters

- (a) The Conference Officer familiarizes himself/herself with the agreement concluded by UNESCO with the host country, and with the statement of requirements defining what facilities will be provided by the two parties respectively.
- (b) He/she lists all dispatches of documents or material made as freight or

accompanied baggage and keeps invoices for checking on arrival.

## 6. On arrival at the place of the meeting, the Conference Officer:

- (a) Establishes contact with local representatives of UNESCO and the UN, and with the liaison officials designated by the host country in accordance with the agreement; he/she maintains contact with them throughout the meeting on all material and administrative matters;
- (b) Checks that all the arrangements called for in the statement of requirements and the agreement have been carried out, e.g.:
  - (i) Meeting rooms are suitably installed; tables are set out in the form most appropriate to the type of meeting; ventilation and lighting are satisfactory and the necessary equipment has been provided (interpretation booths, loud-speakers, recording equipment, projector, name blocks, etc.);
  - (ii) Offices, number required, adequate furniture;
  - (iii) Signposting of premises;
  - (iv) Supplies and equipment, as specified;
  - (v) Local staff (give instructions to receptionists, meeting-room staff, messengers, etc.);
  - (vi) Hotel accommodation for participants and Secretariat members;
  - (vii) Arrangements for reception of participants at airport;
  - (viii) Transport from airport to hotels, from hotels to place of meeting, etc.;
- (c) Prepares sets of documents for participants and Secretariat staff, not forgetting the interpreters and translators, and sets up organization for distribution of documents produced during the meeting;
- (d) Arranges for the registration of participants, issuing of laissez-passer or badge; prepares list of participants;
- (e) Arranges for the setting-up of exhibitions, if any.

## 7. At the opening meeting, the Conference Officer:

- (a) If the opening meeting is to be formal, with invited guests, checks, together with the host country's liaison officials, the list and text of invitations, seating plan in the hall and on the platform, protocol for guests of honour, order of speeches; obtains advance texts of speeches for interpreters, press and secretary of the meeting;
- (b) Prepares or makes sure, that the Secretary of the meeting has prepared a script for the Chairman, following his/her election, for the procedural items to be dealt with.

## 8. During the meeting, the Conference Officer:

- (a) Checks that meeting rooms are prepared as required;
- (b) Arranges for the daily programme of meetings to be posted on a notice-board or issued as an information document;
- (c) Arranges for transport and, if necessary, meals for staff (including local staff) required to work late at night;
- (d) Makes all necessary payments (advances of daily subsistence allowance; salaries and overtime of local staff, to the extent that a specific agreement has been concluded between UNESCO and the host country, etc.) and keeps suitable accounts;
- (e) Arranges for receptions to be offered for participants on behalf of UNESCO by the Director-General or his representative;
- (f) Ensures that participants and staff arrange in good time for their return travel;
- (g) Assists the host authorities as required in arranging for excursions or other social events.

**9. After the close of the meeting, the Conference Officer:**

- (a) Puts aside, for return to Headquarters, a small stock of every document produced during the session, for use by the sector concerned and by the translation division, in the preparation of the final report;
- (b) Arranges for the packing up of documents and equipment to be returned to Headquarters, and for their dispatch;
- (c) If the host country is contributing towards the expenses of the conference (travel and subsistence costs for members of the Secretariat, replacement of language staff, freight and so on), makes sure, before his/her return to Headquarters, that the accounts relating to this contribution have been officially settled; if this formality cannot be completed before his/her departure, the Conference Officer obtains a certificate of non-payment of the host country's part of the expenses, duly signed by its official representative;
- (d) Settles any outstanding accounts and submits to the AO of the sector/bureau/office concerned for action, a statement of accounts (including a statement of any overtime worked by general service staff at the place of the meeting), to which he/she attaches, where appropriate, the certificate mentioned in [Paragraph 9. \(c\)](#) above. These documents are of great importance in that they should enable the conference accounts to be closed in good time.

## 12.1 Headquarters Agreement

### Primary Author

For any information or suggestions, please contact the Office of International Standards and Legal Affairs (LA), which is responsible for this Item (see [AM Item 1.1, paragraph 4.3](#)) (Original: English).

### 1. Overview

- 1.1 UNESCO has concluded with the Government of the French Republic an agreement regarding the Headquarters of UNESCO and the privileges and immunities of the Organization on French territory.

### 2. Definitions

- 2.1 The Agreement between the Government of the French Republic and the United Nations Educational, Scientific and Cultural Organization regarding the Headquarters of UNESCO and the Privileges and Immunities of the Organization on French Territory (the "Headquarters Agreement") was signed in Paris on 2 July 1954 and came into force on 23 November 1955 in accordance with its [Article 32](#). See [Basic Texts, Tab P](#), and [AM Item 1.1](#).

### 3. Policies

- 3.1 Among other important provisions defining the privileges and immunities of the Organization in France, [Article 6](#) of the Agreement states that "*Headquarters shall be inviolable*".

### 4. Roles, Authorities and Accountabilities

- 4.1 LA is responsible for advising on all questions concerning the application and interpretation of the provisions of the Agreement.
- 4.2 When he/she considers that circumstances so require, the Director-General may request the French authorities to put at his/her disposal the police force necessary for the protection of Headquarters and the maintenance of order under the terms of [Article 7](#) of the Headquarters Agreement. DIR/ADM/HQD is responsible for giving the necessary instructions to such police force, through the Chief ADM/HQD/SEC.

### 5. Procedures and Processes

- 5.1 Unless specifically authorized by the Director-General or the UNESCO staff member designated by him/her, agents and officials of the French Republic may not deliver within Headquarters any communications from the French authorities to the persons to whom those communications are addressed.
- 5.2 Couriers in uniform who are required to deliver, against a signed receipt, an official communication to a unit of the Secretariat, are accompanied during their mission within Headquarters by a member of the Safety, Security and Transport Section (ADM/HQD/SEC), which has been given instructions accordingly. This measure does not imply, however, that UNESCO has agreed to receive such a communication.
- 5.3 Staff members must on no account bring into Headquarters any representative of the

French police force or constabulary acting in an official capacity, unless authorized by the Director-General or staff with the delegated authority to do so. Neither may they furnish any information concerning other members of staff or persons working on the premises of the Secretariat, unless specifically authorized to do so by the Director of the Bureau of Human Resources Management (HRM).

- 5.4 Any staff member who fails to observe these instructions, or who acts in such a manner as to permit violation of the provisions of the Headquarters Agreement, shall be liable to disciplinary action.
- 5.5 The above instructions are also applicable to all other persons employed on Headquarters' premises.

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable



## 12.1A Addresses and Names of UNESCO Headquarters' Buildings

### 1. Official addresses of UNESCO Headquarters

- (a) United Nations Educational, Scientific and Cultural Organization  
7, place de Fontenoy  
75007 PARIS  
France
- (b) United Nations Educational, Scientific and Cultural Organization  
1, rue Miollis  
75015 PARIS  
France

### 2. Postal addresses of the Organization

- (a) United Nations Educational, Scientific and Cultural Organization  
7, place de Fontenoy  
75352 Paris 07 SP  
France
- (b) United Nations Educational, Scientific and Cultural Organization  
1, rue Miollis  
75732 Paris Cedex 15

### 3. Official designations of the Organization's buildings in Paris

#### Description

#### Official Name

#### **UNESCO Headquarters' buildings**

- (a) Fontenoy Buildings
- |   |                 |
|---|-----------------|
| (i) Main Y-shaped Building  | Building I      |
| (ii) Conference Building (including the Salle des Pas perdus)         | Building II     |
| (iii) Conference Offices Building (including the Bar des Conférences) | Building II bis |
| (iv) Saxe Building  | Building III    |
| (v) Patio Building  | Building IV     |
- (b) Miollis Building
- |  |            |
|--|------------|
|  | Building V |
|--|------------|
- (c) Bonvin Buildings
- |   |                 |
|---|-----------------|
| (i) 31, rue François Bonvin   | Building VI     |
| (ii) 33, rue François Bonvin (entrée 31, rue F. Bonvin)<br>(Prefabricated Building) | Building VI bis |
| (iii) 25, rue François Bonvin (entrée 31, rue F. Bonvin)                            | Building VII    |

#### **Organization's other buildings in Paris**

- (d) International Institute of Educational Planning (IIEP)
- |  |               |
|--|---------------|
|  | Building IIEP |
|--|---------------|

7-9, rue Eugène Delacroix 75016  
PARIS

**4. Correspondence**

- (a) The letterhead of the Organization showing only the official postal addresses indicated in [Paragraph 2](#) above should be used by all units at Headquarters. The address corresponding to the place of work of the sender, if different, may be indicated in the body of the letter, but the official letterhead should not be altered.
- (b) The telegraphic address of the Organization is: UNESCO Paris
- (c) UNESCO's website is: [www.unesco.org](http://www.unesco.org)

## 12.2 Management of Premises

### Primary Author

*Under translation*

### 1. Overview

*Under translation*

### 2. Definitions

*Under translation*

### 3. Policies

*Under translation*

### 4. Roles, Authorities and Accountabilities

*Under translation*

### 5. Procedures and Processes

*Under translation*

### 6. Guidelines

*Under translation*

### 7. Forms

*Under translation*

### 8. Additional Help

*Under translation*

## 12.2A Rules for the Utilization of the Underground Garages and Other Parking Areas

### 1. Purpose

- 1.1 These rules have been designed to satisfy the parking needs of the Organization, its staff, members of Permanent Delegations and visitors; to ensure access at all times for ambulances and fire-fighting teams; and to protect all the occupants of the premises at Headquarters from injury caused by vehicles. The use of underground garages and other parking areas is a privilege and not a right and may be revoked. While facilitating the commuting of authorized users, the parking facilities shall not be used as alternative residential parking garages. Notwithstanding this privilege, all authorized users of the parking facilities, and staff members in general, are encouraged to use non-polluting or less-polluting means of transport, out of concern for the environment.

### 2. Terms and conditions of use

- 2.1 The garages at UNESCO Headquarters are available to the following categories of users, in the order of priority indicated below:
- (a) Free of charge (up to 20 places in the Fontenoy building) to:
    - (i) The President of the General Conference and the Chairperson of the Executive Board;
    - (ii) The representatives of the States Members of the Executive Board during the sessions of the General Conference and of the Executive Board;
    - (iii) The Organization's official cars;
  - (b) Against rental fees, to:
    - (i) Heads of Permanent Delegations occupying offices in Building V;
    - (ii) Assistant Directors-General, Directors and Deputy Directors of bureaux, offices and divisions, and the Chief Medical Officer of the Organization;
    - (iii) Members of Permanent Delegations;
    - (iv) Members of the Secretariat whose work involves frequent car trips;
    - (v) Members of the Secretariat;
    - (vi) Ancillary personnel under contract and employees of services working at Headquarters, on application.
- 2.2 Parking places in front of the entrances of the Fontenoy and Miollis buildings shall be reserved exclusively for the President of the General Conference and the Chairperson of the Executive Board, the Director-General, the Deputy Director-General, designated Assistant Directors-General, expected official cortèges, heads of Permanent Delegations occupying offices in Building V, the Secretariat's official vehicles in service to the extent possible and depending on places available. All of the Organization's official cars shall have a parking place in one of the parking areas. A limited number of parking places will be available for the Members of the Executive Board during sessions.
- 2.3 Except for disabled parking permits issued in accordance with [Paragraph 2.4](#) below, MSS/DCS shall allocate parking places to members of the Secretariat taking into account:
- (a) The time required for and the convenience of commuting daily to Headquarters by public transport;
  - (b) The years of service in UNESCO of the Secretariat staff member applying for a parking place;
  - (c) The date of the first application for a permit; and
  - (d) The requirements of the service to which the Secretariat staff member is assigned.
- 2.4 Staff members and members of Permanent Delegations disabled by illness or injury may be granted priority access to a parking place. Such persons shall first submit

to MSS/DCS any medical document indicating the foreseeable duration of the disability before a permit may be granted on medical grounds.

- 2.5 Motorcycles may be parked in designated areas. Permits must be requested from MSS/DCS and shall be granted in accordance with [Paragraph 2.3](#) above. Storage of motorcycles on the premises is prohibited, as is parking outside the designated areas.
- 2.6 Staff members presenting a valid laissez-passer may park their bicycles free of charge in designated areas at the entrances of the Fontenoy and Miollis buildings. Parking in those two areas does not authorize users to enter other protected or reserved areas. Parking outside the designated areas is prohibited. Storage of bicycles in any other area whatsoever is also prohibited.
- 2.7 In any event, all parking areas are strictly reserved for authorized users in possession of a valid temporary or permanent parking permit (vehicle pass (VP) sticker) and their personal laissez-passer (PLP).

### 3. Rights and obligations of users

- 3.1 The various categories of fee-paying users defined in [Paragraph 2.1 \(b\)](#) of these Rules shall sign a rental contract and pay a rental fee as indicated in [AM Appendix 12.5A](#), to be deducted automatically from their salary monthly if they are members of the Secretariat or, if not, paid quarterly in advance by cheque.
- 3.2 The amount of the monthly rental shall be revised every year to take account of variations in overhead and service charges. Users will be notified of such revisions by MSS/DCS.
- 3.3 Payment of the monthly fee entitles the user to park seven days a week between 5.30 a.m. and 1 a.m. on the next day. Special arrangements will be made during sessions of the Executive Board and the General Conference. Twenty-four hour parking is generally not allowed except in special cases and upon authorization by MSS/DCS.
- 3.4 All users of the garages shall receive from MSS/DCS/SEC a magnetic vehicle pass (VP), showing the registration number of the vehicle, the number of the parking place and the time for which the parking is authorized, to permit the automatic opening of the doors. In the event of loss or theft of the magnetic card, it shall be reimbursed by the user.
- 3.5 Permanent and temporary parking permits issued to the users listed in [Paragraph 2.1 \(b\)](#) above are not transferable. They will be issued only in respect of correctly insured vehicles registered in the name of the applicant or the applicant's spouse. Parking permits granted to fee-paying users shall be renewed by tacit agreement. Users must carry a valid badge.
- 3.6 Users wishing to give up, even temporarily as indicated in [Paragraph 3.8](#) below, their parking place shall so advise MSS/DCS in writing, at least one month in advance. Notice given shall take effect on the first day of the following month.
- 3.7 Staff members of the Secretariat may suspend their parking permits temporarily for a minimum period of two weeks and a maximum period of 12 months for any of the reasons listed below, provided that the conditions on which the original permit was granted have not changed substantially:
  - (a) The vehicle for which the permit was issued is no longer being used owing to damage, theft or sale;
  - (b) Medical reasons and/or sick leave;
  - (c) Maternity leave, leave without pay or study leave;
  - (d) Temporary transfer to a field office or project site.
- 3.8 Places shall be allocated on a strictly personal basis, and neither the personal laissez-passer nor the parking permit may be lent, sold or sublet. However, staff members of the Secretariat are encouraged to report their absence on mission and leave to MSS/DCS, which may then grant temporary parking permits to staff members who do not have but wish to obtain a permanent parking place, and, if a replacement is found, reimburse the holder of the permanent parking permit. Staff members of the Secretariat

who suspend their permanent permits when on mission, on a field assignment or on secondment to a United Nations organization will have their permits reinstated upon their return to Headquarters provided that the conditions on which the original permit was granted have not changed substantially.

- 3.9 Holders of parking permits are required to inform MSS/DCS of any change in the conditions on which the parking permit has been granted, for example if a different vehicle is being used or if the vehicle's registration number has been changed. The owner of the vehicle is required to ensure that a parking permit that is no longer valid is removed from the vehicle, cancelled or otherwise invalidated. In particular, the owner must remove the VP sticker before selling the vehicle.
- 3.10 If, during the course of a month, the use of a parking place is authorized for two weeks or more, the parking fee shall be paid for the whole of that month.
- 3.11 No reimbursement shall be due in respect of the termination of the rental contract for a parking place in the course of a quarter, for any reason other than separation or the non-availability of the parking place because of works.
- 3.12 The Organization reserves the right to forbid access, if necessary, to all or part of the underground garages and parking areas. In this event, the loss of parking facilities shall be compensated by a reduction in the amount of the next rental payment, but only if the duration of the prohibition exceeds seven consecutive days a month.
- 3.13 An area with facilities for washing and vacuuming vehicles is provided in each of the underground garages at Headquarters (Fontenoy and Miollis). Their use for a fee is reserved for contractual users with a parking place and, on a priority basis, for the Organization's official vehicles. Use of these areas shall be at the users' risk and cannot give rise to any claim for compensation or reimbursement by the Organization. Furthermore, anyone causing any damage to these facilities or any loss, whether accidental or deliberate, shall be liable for full reparation. The wash area may only be occupied for the strictly limited period of time required to carry out the operations for which it is intended. Any other use such as for temporary parking, loading or repairs is strictly prohibited. The equipment made available must be used in accordance with the technical specifications of the manufacturers and the instructions given, which are displayed on site. The hours and days when the facilities may be used are set by the Administration, as are the rates.

#### **4. Driving and parking of vehicles**

- 4.1 The road signs at the Organization's Headquarters shall be obeyed by all users regardless of status, and regardless of the form and appearance of the sign. Other than under temporary or unavoidable circumstances, they shall be applicable and enforceable for all users, eight clear days after their introduction by MSS/DCS, without any adjustment measures.

As is the case under the traffic regulations in force in the host state, set out in the highway and traffic code, all breaches are the responsibility of the person committing them.

Users are reminded that the garage access ramps are used for both entry and exit. Drivers are therefore requested to keep to the right and comply with any directions given by the Safety and Security staff and with the signs displayed. Vehicles leaving a parking place or one of UNESCO's garages do not have the right of way.

- 4.2 It is strictly forbidden for users to bring combustible, inflammable or explosive material into the garages, other than the normal content of their vehicle tanks. LPG vehicles are also not allowed.
- 4.3 With the exception of work because of a breakdown, the cleaning, changing of oil, adding of fuel and other work on vehicles are expressly forbidden. Whenever there is a leak of oil, fuel or any other pollutant from a car in the garage, the owner will bear financial responsibility for the necessary cleaning and any damage.
- 4.4 On the driving lanes inside the garages, users must observe the road traffic code and other relevant regulations of the host country and obey instructions of the Safety and Security staff, parking signs and special directions that may be imposed by

circumstances (driving lane closed for repairs, etc.). However, in all circumstances, the instructions of the Safety and Security staff overrule any standing instructions and signs.

- 4.5 The speed of vehicles, which must always be adapted to the situation, shall not exceed 10 kilometres per hour. Overtaking is forbidden. Reversing is permitted only when entering or leaving a parking place. Parking on driving lanes, pedestrian lanes, at access points and in technical areas is strictly forbidden.
- 4.6 In the event of a breakdown, incident or accident, the driver concerned shall inform the Safety and Security Service and take the necessary measures to have his/her vehicle removed or repaired as quickly as possible (any vehicle not removed within 24 hours shall be moved at the expense of the owner, who shall be held entirely responsible).
- 4.7 No vehicle shall be parked in a way that blocks the entrance to or exit from any building, or that may impede easy access to such building for emergency, service and disabled persons' vehicles. No vehicle shall be parked in such a way as to obstruct traffic or authorized parking areas and traffic signs must be obeyed.
- 4.8 Vehicles shall be parked in such a way that they do not encroach on a driving lane or make it difficult to reach and open the doors of vehicles nearby. No vehicle shall be parked on parking lanes or in such a manner that it overlaps them.
- 4.9 The driver shall switch off the engine as soon as the vehicle is parked. When leaving, he/she shall run the engine in neutral as briefly as possible to avoid polluting the atmosphere.

## 5. Enforcement

- 5.1 The personnel of MSS/DCS/SEC are authorized to enforce these rules.
- 5.2 Statements made by security staff shall be taken as final unless proved otherwise. For security reasons, all parking areas are under video surveillance. The privacy of users will however be respected.
- 5.3 The owners of vehicles shall be responsible for any accident or damage they may cause through their own action and/or inaction, owing to the poor condition of their vehicle or as a result of failure to observe the provisions of these rules and the instructions of security staff.
- 5.4 This responsibility extends to the victims themselves as well as their property and interests.
- 5.5 The Organization cannot be held responsible by users or by third parties in the event of loss, and more particularly in the case of theft, accident or destruction.
- 5.6 In case of violation of these parking and traffic rules, MSS/DCS/SEC is authorized to remove the vehicle at the expense of the owner, who shall be responsible for all possible consequences of the removal. Furthermore, the owner shall be suspended from any further use of UNESCO's garages.
- 5.7 The following practices and violations, for which the user shall be held responsible, may entail suspension or permanent revocation of parking privileges:
  - (a) Allowing one's permit to be used by another person or using someone else's permit;
  - (b) Duplication of a permit;
  - (c) Failure to inform the Safety and Security Service immediately of any damage caused to another vehicle;
  - (d) Refusal to clean or to pay for cleaning in case of an oil or fuel leak;
  - (e) Refusal to follow the instructions of the Safety and Security staff;
  - (f) Three further violations of the above-mentioned driving and parking rules ([Paragraphs 4.1](#) to [4.9](#)) within any six-month period.
- 5.8 A person who wishes to contest a decision to revoke or suspend permission for use of the garage shall make the appeal in writing. The appeal shall be addressed, within a period of thirty days of the date of reception of the contested decision, to DIR/MSS/DCS, who shall reconsider the decision and reach a final ruling.





## 12.2B Basic Criteria applicable to the allocation of office space in the Secretariat, depending on grade and building

BUILDINGS		Building I	Building III	Building IV	Building VI	Building VIbis	Building VII
Average surface area of a standard office		approx. 16m <sup>2</sup>	18 to 21 m <sup>2</sup>	approx. 12.5 m <sup>2</sup>	approx. 14 m <sup>2</sup>	approx. 11 m <sup>2</sup>	approx. 12m <sup>2</sup>
Value of a module		1 standard office	1 standard office	½ standard office	½ standard office	½ standard office	½ standard office
GRADE							
<b>ADG</b>		2 modules	2 modules	5 modules	4 modules	5 modules	5 modules
<b>D-2</b>		2 modules	2 modules	4 modules	4 modules	4 modules	4 modules
<b>D-1</b>	Dir of Office/Bureau	2 modules	2 modules	3 modules	3 modules	3 modules	3 modules
<b>D-1</b>		1 module	1 module	2 modules	2 modules	2 modules	2 modules
<b>P-5</b>		1 module	1 module	2 modules	2 modules	2 modules	2 modules
<b>P-4</b>	Chief of Section/Unit	1 module	1 module	2 modules	2 modules	2 modules	2 modules
<b>P-4</b>	(shared office)	½ module	½ module	1,5 module	1,5 module	1,5 module	1,5 module
<b>P-3 to G-1</b>	(shared office)	½ module	½ module	1,5 module	1,5 module	1,5 module	1,5 module
<b>Secondment Temporary Intern Consultant</b>	within the limits of available offices	½ module	½ module	1,5 module	1,5 module	1,5 module	1,5 module

## 12.3 Security and Reception

### Primary Author

For any information or suggestions, please contact the Sector for Management of Support Services, Division of Common Services, Safety, Security and Transport Section (MSS/DCS/SEC), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 UNESCO, in common with all other agencies in the United Nations system, views security as a “core function”. UNESCO is subject to the same generic threat of terrorism as all components of the United Nations system. Furthermore, UNESCO is in a unique position because of its aims and activities, and the fact that it is based in Paris.
- 1.2 All establishments of the organizations forming part of the United Nations system are bound by the Headquarters – Minimum Operating Security Standards (H-MOSS), which must be applied in the light of local conditions and circumstances.
- 1.3 The Director-General is designated as the official responsible for security measures concerning staff and premises of the United Nations system in France; he/she has delegated to the Assistant Director-General for Management of Support Services the corresponding duties ad interim. The person acting as Designated Official (DO) is responsible, among other things, for heading the Security Management Group (SMG) and setting up the Security Advisory Group (SAG), bodies designed to ensure that the policies and guidelines of the United Nations Security Management System are implemented in a coordinated and integrated manner.
- 1.4 Regular assessments of the level of risk are carried out jointly with the authorities of the host country, as part of a collaboration based on a high level of mutual trust that UNESCO constantly strives to maintain.

### 2. Definitions

- 2.1 For the purposes of this Item, **security** refers to proactive and preventive activities designed to protect persons and property from malicious acts.
- 2.2 **SMG (Security Management Group)**, collectively responsible for supporting the DO in his or her task of ensuring the safety and security of United Nations staff, is the main decision-making body on security policy. It must implement all measures taken for the security and protection of United Nations staff and premises, while Chief MSS/DCS/SEC is responsible for liaison with the competent authorities of the host country. SMG meets once per year and may be convened in the event of imminent crisis or of serious security incidents. In addition to the Director-General, it consists of ADG/MSS, the directors of United Nations system agencies in France, ADG/ERI, DIR/HRM, Chief Financial Officer, DIR/BFM, DIR/MSS/BKI, DIR/MSS/DCS, Chief MSS/DCS/SEC and any other staff member or specialist considered necessary.
- 2.3 **SAG (Security Advisory Group)** is a coordinating body under the authority of SMG, which deals with issues of United Nations security policy and operations in France and facilitates coordination and the dissemination of information. It has an advisory role with SMG, meets every three months or more frequently if the situation requires and is chaired by Chief MSS/DCS/SEC. Its members are the liaison officers of the United Nations agencies in France.
- 2.4 **Crisis Cell**: As the operational branch of this structure, the Crisis Cell is responsible for the swift and effective management of actual or future crisis situations. It keeps the DO informed, forwards information to SMG, maintains communication, coordinates the required resources and takes all emergency measures, including triggering the

appropriate security protocols. It consists of ADG/MSS (Acting DIR/MSS/DCS), DIR/ODG, DIR/MSS/DCS, DIR/HRM and Chief, MSS/DCS/SEC.

- 2.5 **Personal safety and security:** All staff members, members of delegations and other bodies and all other persons authorized to enter Headquarters premises must take responsibility for their own safety and security, wherever their duty station, including familiarizing themselves with information about the security management system at UNESCO Headquarters, comply with all security rules and procedures in force at Headquarters, both during and out of office hours, conduct themselves in such a manner as not to compromise their own safety or security or that of others, consult Chief MSS/DCS/SEC on issues falling within his or her remit regarding security matters in France, follow the mandatory training course and obtain the required certificate.
- 2.6 **MSS/DCS/SEC** is therefore responsible for designing, implementing and enforcing measures to protect persons and property within Headquarters. It keeps the access points to the Headquarters buildings under surveillance and monitors persons entering as well as equipment belonging to the Organization leaving the buildings. This section carries out all of the necessary surveillance, investigations and patrols inside Headquarters, day and night. Should special protection measures be necessary for staff members outside Headquarters buildings, MSS/DCS/SEC is responsible for taking such steps together with the relevant host country services. MSS/DCS/SEC ensures the security of the Director-General on UNESCO premises and, where applicable, off these premises in cooperation with the national authorities.
- 2.7 **Visitor Reception Unit** falls completely within the purview of MSS/DCS/SEC and is situated in the entrance halls of Buildings I and V. In addition to its primary responsibilities of greeting and briefing visitors, it cooperates actively in the security function by checking visitors' identity and their reasons for wishing to enter the buildings.
- 2.8 **Car Registration, Petrol, Car Park and Transport Unit:** Under the authority of the Director of the Division of Common Services (MSS/DCS), the Safety, Security and Transport Section (MSS/DCS/SEC) is responsible for the implementation and enforcement, at Headquarters, of the rules applicable to the parking of vehicles. In addition, it is responsible for the different forms of official transport necessary for the functioning of the Organization and for managing its fleet of cars. It is also charged with setting up, monitoring and managing the system of tax-free petrol coupons for those entitled to them, namely staff members above grade P-4 and staff assimilated thereto. Lastly, in liaison with the relevant services of the host country, it deals with certain administrative matters relating to vehicles belonging to staff members and members of delegations, including assistance with the formalities of car registration and customs clearance, and the obtaining of French and international driving licenses.
- 2.9 **Fire Safety Unit:** Director MSS/DCS decides on the use of appropriations to comply with fire safety measures for Headquarters premises and to maintain the equipment in compliance with the standards of the host country. He/she submits a report to the governing bodies. Chief MSS/DCS/SEC confirms what the needs are in this respect, decides on operational implementation, and ensures that the fire and safety equipment is compliant. He accounts for any flaws or shortcomings of which he may be informed.

### 3. Policies

- 3.1 MOSS (Minimum Operating Security Standards) and H-MOSS (Headquarters – Minimum Operating Security Standards).
- 3.2 Reports by the Director-General to the Executive Board and decisions of the Executive Board: document [169 EX/27](#), [169 EX/Decision 6.3](#) and [169 EX/Decision 6.5](#); document [170 EX/26](#) and [170 EX/Decision 7.8](#); [181 EX/Decision 18](#) and [Report 182 EX/44](#).
- 3.3 [Headquarters Agreement](#).

#### 4. Roles, Authorities and Accountabilities

- 4.1 The **Director-General** takes decisions on budgetary, strategic and policy priorities for security matters as a core function of UNESCO, and decides on the delegation of authority on these matters at UNESCO Headquarters; he/she is accountable to UNESCO's governing bodies, to which he/she submits regular reports. He/she acts as Designated Official (DO) for the territory of the French Republic, and chairs the SMG.
- 4.2 **ADG/MSS** is responsible, in addition to his or her other duties, including supervision of the Common Services Division, for acting as DO ad interim in the event the Director-General is unable to do so.
- 4.3 The **Director of the Division of Common Services (DIR/MSS/DCS)** is responsible, in cooperation with the Chief of the Safety, Security and Transport Section (MSS/DCS/SEC), for maintaining good order within Headquarters and for the security of persons and property. The H-MOSS standards are applicable to UNESCO Headquarters, to the extent possible, having regard to the local situation and the resources available; DIR/MSS/DCS determines how the policy on security personnel is implemented at the operational level. He/she ensures that the safety and security services are adequately staffed and equipped, based on a full analysis of operational needs, and, together with Chief MSS/DCS/SEC, decides which of the material security measures approved as meeting the standards shall be deployed on UNESCO's premises and what resources shall be allocated to them:
- (a) regular information and communication meetings must be held on the subject of security. Any other suitable means may be used for informing staff members, delegations of Member States and other persons concerned;
  - (b) each staff member must take preventive measures to safeguard the equipment and items assigned to him or her. The Organization is not responsible for personal items brought onto the premises;
  - (c) staff members must promptly report any safety or security incident they witness to their supervisors and the security staff. Any situation that presents a potential safety or security risk must also be reported without delay;
  - (d) directors must ensure that the staff under their supervision comply with safety rules and procedures. They must also take all steps possible within the limits of their authority to prevent risks being taken, and to deal with incidents involving staff or equipment in their service. They have a duty to report any risk or incident involving safety or security without delay.
- 4.4 **The Safety, Security and Transport Section (MSS/DCS/SEC)** has the following duties:
- (a) control of access points and visitor reception;
  - (b) external and internal surveillance of the buildings, annexes and grounds;
  - (c) making suitable arrangements for security and safety for festivities, ceremonies, conferences, receptions or entertainments; cooperation with the various parties involved, both internally and externally;
  - (d) making immediate close security arrangements for visits by prominent persons; coordination with the various parties involved, both internally and externally;
  - (e) liaison with other international organizations on safety and security matters, observing the provisions concerning the Director-General's duties as DO;
  - (f) effective, proactive liaison with the authorities and specialist services of the host country;
  - (g) fire prevention, user training and assistance to persons in need;
  - (h) control of special installations (high-rise building) and the legibility and positioning of direction signs;
  - (i) investigations as required by circumstances (for example in the case of theft, break-in or damage to the Organization's property), to the extent that this does not

fall within the responsibility of another body or structure;

- (j) giving expert advice on safety and security to all those who request it, in the interests of the orderly and harmonious working of the Organization, and also outside it, in all cases where it could be in the interests of UNESCO to do so;
- (k) providing transport for important official figures: President of the General Conference, Chairperson of the Executive Board, the Director-General and Deputy Director-General, as well as for official equipment;
- (l) applying and enforcing the provisions on car parking within Headquarters, in particular as to the allocation and use of rented parking places;
- (m) maintaining and managing the Organization's fleet of cars;
- (n) dealing with certain matters relating to vehicles belonging to staff members, including facilitating the formalities for registration and customs clearance and for obtaining French and international driving licences;
- (o) administrative management of tax-free fuel entitlements of staff members and persons assimilated thereto.

4.5 **DIR/MSS/DCS** and **Chief MSS/DCS/SEC** have direct access to the Director-General for urgent issues in this area.

#### 4.6 **Others involved**

- (a) **HRM/TCB** allocates the necessary appropriations for the training policy of MSS/DCS/SEC.
- (b) **HRM/RSS** monitors compliance with United Nations policy concerning security officers and, in liaison with Chief MSS/DCS/SEC, determines recruitment methods in line with United Nations policy concerning security officers. It ensures that the security officers have the required qualifications for the various functions that they perform; reports to the governing bodies through the Director-General and makes arrangements for new members of MSS/DCS/SEC to take their oath of office publicly.
- (c) **LA** gives its opinion on the legal aspects of security activities and relations with the civil, judicial and military authorities of the host State.
- (d) **DIR/MSS/BKI**, in liaison with Chief MSS/DCS/SEC, defines and implements the operational provisions for communications hardware.
- (e) **The Protocol Unit** makes requests to MSS/DCS/SEC for the cars and chauffeurs necessary for official travel by the Director-General or whenever protocol and/or the security of the senior officials of the Organization so require.
- (f) **BFM** is responsible for the financial monitoring of the statements of consumption of tax-free fuel sent each month by MSS/DCS/SEC and for matters relating to the pay car parks.

## 5. Procedures and Processes

### 5.1 **Decisions concerning operational response**

Chief MSS/DCS/SEC lays down and ensures the implementation of everyday operational procedures for safety/security and fire safety officers, the equipment that they need and their professional training. If decisions and/or recommendations of Chief MSS/DCS/SEC are not accepted by the senior management of a Sector or Service, the reasons must be set out in full in an official document and submitted in writing to Chief MSS/DCS/SEC, who will report the dispute to DIR/MSS/DCS.

### 5.2 **Security rules and procedures**

- (a) Control of access by individuals
  - (i) The methods used for controlling access to UNESCO's premises are adapted to meet current assessment of the level of threat. Nevertheless,

access to, and use of, UNESCO's premises are granted only to persons and entities having genuine and legitimate reasons to be there. Measures necessary to maintain the level of security, such as changing the format of the badge, are put in place whenever the need arises. Access badges are issued exclusively by MSS/DCS/SEC.

- (ii) Staff members, members of delegations and other authorized persons are admitted to Headquarters on presentation of an individual admission badge or *laissez-passer* (LPI) for which MSS/DCS/SEC takes an identity photograph. Photographs taken and used for making badges are stored and protected by MSS/DCS/SEC. Their use is confidential and strictly limited to the safety and security of the staff and property of the Organization. Access to the photograph file is restricted to the Organization's security officers, and, in case of need, to officers of the host country's official security services, with prior permission. The LPI must be worn visibly. Each holder of a badge is personally and entirely responsible for its use and safekeeping. He/she must use it on entering and leaving to pass through the automated turnstiles that are equipped with an electronic reader. A charge of €10 is made to the holder of a lost badge.
- (iii) The Security Unit ensures that conference participants, delegates, outside service providers, subcontractors, the media and other groups of persons are subject to appropriate controls. Staff members and other persons authorized to enter Headquarters are bound, when arriving or leaving the premises at the weekend or on a public holiday, to comply with security measures, use their badge as usual, and enter their name and the number of their office and telephone extension in the books left for the purpose at the Fontenoy and Miollis entrances. Visitors are not admitted, other than in exceptional cases with permission from senior management of MSS/DCS/SEC, at weekends and on public holidays.
- (iv) Visitors and other persons not eligible for an LPI may, at their express request and after verification of its legitimacy, be issued with a non-activated badge bearing a photo. This badge, for which they are charged, enables them to have access to the buildings without passing through identity checks, though they remain subject to security controls.
- (v) HRM provides updated lists of staff members and temporary assistance providers as promptly as possible after the first day of their contract.
- (vi) ERI/MSO provides updated lists of the members of Permanent Delegations on the date on which their status is confirmed.
- (vi) ERI/NCS/NGO provides updated lists of the employees of NGOs on the date on which their status is confirmed.
- (vii) SCG provides updated lists of delegates to the sessions of the General Conference as soon as the lists are available.
- (viii) SCX provides updated lists of delegates to the sessions of the Executive Board as soon as the lists are available.
- (ix) ERI/DPI/SPE, MSS/CLD/C and the organizing Sectors provide lists of external participants in events and conferences at least two days before the event or conference commences.
- (x) Chief MSS/DCS/SEC may restrict access to Headquarters premises and report via ADG/MSS or DIR/HRM on breaches of the security rules by staff members, or report to ADG/ERC on breaches of the security rules by members and staff of Permanent Delegations and NGOs.
- (xi) Any other person without a badge wishing to have access to Headquarters premises for whatever reason must pass through the control systems of the Safety and Security Unit situated at the entrances to the buildings and must comply with the requirements for reception of visitors (see paragraph 2.7 on Reception). In all cases, every person receiving a visitor is required to meet him/her and accompany him/her until the badge is given back.
- (xii) The general public is admitted to events such as exhibitions, lectures and

concerts subject to payment by the organizers of the necessary costs, including those of any special security arrangements, as determined and calculated by MSS/DCS/SEC and notified to those concerned by ERI/DPI/SPE or MSS/CLD/C. Given the short- or long-term security imperatives underlying the rules and instructions in this area, no event with unrestricted admittance may be held at Headquarters. Persons entering the buildings must either hold a badge, or undergo the appropriate checks. Exceptionally, for specific events, personal, approved invitation cards or identification by list may be tolerated.

- (xiii) Annual and ad hoc press accreditation badges are also issued by MSS/DCS/SEC at the request of the specialist service in ERI/DPI, which examines requests for all events held.
  - (xiv) Permission to remove any property or equipment must be presented on request to the members of the Safety and Security Unit, who have authority, where needed, to check the contents of packages or boxes leaving the buildings.
  - (xv) Access to UNESCO Headquarters premises is prohibited to any person carrying a weapon. Chief MSS/DCS/SEC shall lay down the conditions under which this rule may exceptionally be waived in special circumstances, such as VIP visits.
  - (xvi) No outsider tasked with ensuring the security of persons or property inside the Organization may enter the premises without prior validation of his/her presence and of the conditions governing his/her mission by Chief MSS/DCS/SEC.
- (b) Control of vehicles and goods
- (i) Vehicle access to UNESCO premises is an area of special vulnerability. The methods used for controlling vehicle access to the Organization's parking bays are in line with the provisions governing the use of the underground car parks and other parking areas (AM Appendix 12.2A) and vary according to the assessment of the level of threat. Only vehicles with a valid parking permit (the *laissez-passer véhicule*, known as an LPV), visible from the exterior, are allowed to enter the garage. Drivers and passengers must, in addition, be holders of a valid LPI. These documents may be requested and controlled at any time. Every vehicle entering the grounds of Headquarters may be searched at any time by officers from the Security and Safety Unit. A charge of €30 is made to the holder of a vehicle badge that is lost.
  - (ii) As a general rule, deliveries are accepted only in the bays provided for the purpose, at the loading and unloading platforms in the basements of the Fontenoy and Bonvin/Miollis Buildings. Commercial deliveries must be cleared for access to the loading platforms. Unloading takes place under the control and responsibility of the addressees. For small packages, couriers not belonging to the Secretariat must pass through the main entrance of the buildings and submit to the security controls. A member of the DCS/SEC section contacts the service to which the package is addressed and requests a staff member to come and collect the package.

### 5.3 Security at events

- (a) The security service makes arrangements to suit the circumstances and nature of every event organized on UNESCO premises. These arrangements include filtering, close security for high-level persons and fire safety and crowd control measures. Whenever necessary, MSS/DCS/SEC requests the body organizing the event to provide assistance taking a variety of forms, to supplement its own resources.
- (b) With the prior agreement of MSS/DCS/SEC, the Special Events Section (ERI/DPI/SPE) works together with MSS/CLD/C to ensure that the uses made of the various spaces, the approaches to them and the surrounding areas are fair and

harmonious, and that access is assured, including by URS or other internal bodies.

- (c) MSS/DCS/SEC is responsible, along with the other technical services concerned, for estimating the cost of carrying out the tasks within its field of competence, supplying the services required, taking the necessary safety measures and informing ERI/DPI/SPE of the cost of those services. It is involved from the start in planning the event, and in the technical preparatory meetings. Chief MSS/DCS/SEC may, at any time in the preparations for an event, issue an opinion on its feasibility or the conditions for it to take place. He/she may therefore mandate additional conditions or arrangements, or demand compliance with the original decisions. The organizers and the other technical services of the Organization must act on this opinion.

#### 5.4 Institutional contacts

- (a) Risk assessments include contributions from the competent authorities of the host State and are prepared in close liaison with national and other security services and sources. The evaluation of threats and the assessment, in parallel, of the degree of vulnerability or risk for the Organization form the basis for determining whether the level of risk at Headquarters is low, medium or high. The appropriate measures are taken in compliance with the MOSS and H-MOSS standards in sufficient time and through specific initiatives in implementation of the recommendations contained in these risk assessments.
- (b) Chief MSS/DCS/SEC convenes and chairs the SAG. The Deputy Chief for United Nations Coordination maintains close relations with the various United Nations entities with competence in the security field as well as with the agencies present in France. They offer the establishments advice and assistance with regard to security.

#### 5.5 Internal security

- (a) Prevention of malicious acts
  - (i) Staff members must report the disappearance of any object belonging to them, from their office or elsewhere. Every staff member witnessing theft or abuse of any kind whatever must take what he/she judges to be the steps best adapted to put an end to the situation and, in all cases, notify MSS/DCS/SEC as soon as possible without compromising his/her own safety.
  - (ii) Duly publicized video surveillance and the video recording of images in the common parts of the Headquarters buildings, access points and garages are used in order to ensure the safety of persons and property, combat theft and prevent and combat reprehensible acts and behaviour. The installation of the video surveillance system poses no threat to the privacy of staff members or others. The images generated are covered by a duty of professional secrecy. These recordings are retained for one month at the most, before being destroyed in regular cycles, except in the case of an investigation into a flagrant breach or a judicial investigation. In principle, and subject to certain conditions, staff members and members of Permanent Delegations have the right of access to recordings of their movements. Access may, nonetheless, be denied in the interests of protecting the security of the Organization, in the event of a judicial investigation or to protect the rights of third parties.
- (b) Fire Prevention
  - (i) The Fire Safety Unit is responsible, in addition to making the necessary arrangements for events organized at UNESCO (see above) for:
    - a. training users and raising their awareness of fire safety;
    - b. assistance to persons in need;
    - c. surveillance and control of special installations (high-rise buildings, in particular);
    - d. legibility and positioning of direction signs;
    - e. maintenance of the means contributing to fire safety;



- f. alerting and receiving the emergency services;
  - g. evacuation of users and the public;
  - h. staffing the central security unit (SSI);
  - i. legibility and positioning of direction signs, issue of fire permits and upkeep of the logbook;
  - j. making a report on each event or intervention;
  - k. advice on special events and monitoring to ensure compliance with decisions in this area.
- (ii) In addition to its specific duties, the unit is responsible for:
- a. training in first aid and refresher courses for the staff of the unit, the medical service and the volunteer officials of the Organization;
  - b. training in the use of fire extinguishers in typical fires;
  - c. training of those responsible for evacuations;
  - d. training in first aid and prevention for staff of the United Nations system in France.
- (c) Chief MSS/DCS/SEC must be consulted on topics relating to safety in the broad sense. DIR/MSS/DCS must be consulted on architectural plans and improvements to Headquarters buildings or areas.

## 6. Guidelines

- 6.1 Statutes of the Committee on Health, Safety and Ergonomics ([HR Manual Item 16.3](#))
- 6.2 Standing instructions for safety and security officers (being finalized)

## 7. Forms

- 7.1 Form for requisitioning the law enforcement forces of the host country

## 8. Additional Help

## 12.4 Allocation and Rental of Offices

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Headquarters Division (ADM/HQD), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 Some Headquarters offices (Buildings I, II, II bis, III, IV, VI and part of Building VII) are made available to the sectors while others (Buildings V, VI bis and part of Building VII) are reserved for rental by the Permanent Delegations, NGOs and IGOs.

### 2. Definitions

- 2.1 **Buildings** I, II, II bis, III, IV, VI and VII: see [AM Appendix 12.1A](#).
- 2.2 **Headquarters Committee**: an organ of the General Conference consisting of 24 members elected for four years, half of whom are replaced every two years (12 members elected at each session of the General Conference). It frames and coordinates with the Director-General the management policy of the Organization's Headquarters, and to this end gives the Director-General all guidelines and recommendations that it deems useful.
- 2.3 **Rental rates**: the rental rates of offices are revised annually by ADM/HQD on the basis of the rate of inflation calculated by BSP. Rental rate adjustments above the inflation rate must be approved by the Executive Board upon the proposal of the Headquarters Committee. The same rates are applicable to all office rentals at Headquarters.
- 2.4 **Headquarters Utilization Fund**: a Special Account opened by the Director-General on 1 January 1959, in accordance with the provisions of Resolution 44 adopted by the General Conference at its 10th session ([10 C/Resolution 44](#)); all rent earned from the letting of offices, meeting rooms, exhibition premises and other facilities are credited to this account.

### 3. Policies

- 3.1 The strict basic criteria applicable to the allocation of office space in the Secretariat, depending on grade and building, are established by ADM/HQD on the basis of the host country's regulations on hygiene, safety and working conditions (French National Organization for Standardization – AFNOR).
- 3.2 The guidelines for the allocation of premises to the Permanent Delegations are based on decisions of the Executive Board ([156 EX/Decision 8.6](#)) and of the Headquarters Committee (145th session, 28 March 2002, 161st session, 22 June 2006). The revision of office rental rates is approved periodically by the governing bodies (latest revision: [179 EX/Decision 34.8](#)). The criteria for the allocation of Headquarters offices to NGOs are determined by decisions of the Executive Board ([154 EX/Decision 7.3](#)) and the Directives concerning UNESCO's partnership with non-governmental organizations ([Basic Texts, Tab. K](#)).
- 3.3 The Directors of UNESCO field offices are invited to apply the same principles as those contained in this Item for the allocation and rental of offices.

### 4. Roles, Authorities and Accountabilities

- 4.1 The allocation of offices and other premises at Headquarters among the sectors and the rental of offices to the Permanent Delegations, NGOs and IGOs are the responsibility of ADM/HQD, which maintains the office allocation plans and manages office rental contracts.
- 4.2 ADM/HQD is responsible for the maintenance, the upkeep of offices and the provision of services during their rental. ADM/HQD makes all the necessary material arrangements.

## 5. Procedures and Processes

- 5.1 The allocation of space at Headquarters for established posts is calculated on the basis of established norms and information on the number of occupied or vacant posts in each sector/bureau/service at Headquarters ([AM Appendix 12.2B](#)). Space at Headquarters may be allocated to sector/bureau/service staff only for the purpose of the duties listed in their job description. As a general rule, temporary staff, contractors and experts serving UNESCO as supernumeraries, consultants and fee contractors, whose presence at Headquarters is indispensable due to the nature of their work and under the terms of their contract, are only entitled to shared office space with one or more members of staff. Contractors whose presence at Headquarters is not indispensable have no space allocation at UNESCO Headquarters. The AOs concerned maintain their staff's space allocation tables, which they transmit to ADM/HQD before each session of the Executive Board.
- 5.2 Requests for the allocation of additional office space for the above categories and for additional premises (meeting rooms, documentation centres and so forth) to sectors/bureaux have to be submitted to DIR/ADM/HQD.
- 5.3 Changes in the allocation of office space, as approved by ADG/ADM, are communicated by Director ADM/HQD to the sectors/bureaux concerned. If necessary, as a result of these changes, AOs prepare and submit for the approval of their ADG/Director a revised plan for the distribution of offices within their sector/bureau. The cost of the work involved in effecting certain installations or partial alterations made necessary by the re-allocation of premises shall be covered by the sectors/bureaux concerned.
- 5.4 The transfer of furniture and equipment among offices of units within his/her competence is requested by the AO from the Maintenance Unit (ADM/HQD/B/M) on a Request for Services of the Maintenance Unit ([Form AM 12-1](#)) and/or a message to [depannage.hqd@unesco.org](mailto:depannage.hqd@unesco.org). When moving furniture and equipment, ADM/HQD/M ensures that no item is left permanently in a corridor of the building. As a general rule, staff members who are transferred to another office or post at Headquarters are entitled to move with their computer equipment.
- 5.5 The transfer of staff members must be notified by the AO concerned to ADM/HQD by email. No move can be carried out until the request has been made and forwarded for validation by the AO concerned to ADM/HQD.
- 5.6 The rental of offices to the Permanent Delegations: ADM/HQD is responsible for making all the necessary arrangements, on the basis of the requests received, for the rental of offices to the Permanent Delegations. The Headquarters Committee seeks to ensure that offices are allocated equitably among the Permanent Delegations. Requests from Permanent Delegations for the rental of offices or the allocation of additional premises are forwarded to ADM/HQD when they have not been addressed directly to ADM/HQD. Once a request has been approved, ADM/HQD issues two copies of a rental contract specifying the numbers of the offices rented, their surface area, the corresponding rental charges and the date of entry into force of the contract. Director ADM/HQD signs the two copies of the contract and has them signed by the head of the delegation concerned. The delegation keeps one copy while the other is forwarded to BFM by ADM/HQD, which makes a copy to keep in its files. BFM produces rental invoices at the beginning of each semester unless the delegation concerned requests to be invoiced on a monthly or quarterly basis. Pursuant to the decisions adopted by the Headquarters Committee at its 161st session (23 June 2006), Permanent Delegations with rental arrears are deprived of UNESCO's services (use of premises for their exhibitions,

conferences and receptions). Accordingly, in considering requests from Permanent Delegations for the rental of conference rooms and the organization of exhibitions, receptions and other activities, ERI/DPI and ADM/CLD must consult BFM on the status of payment of rental charges by the delegations concerned.

- 5.7 ADM/HQD is responsible for ensuring that the offices of the Permanent Delegations are suitably furnished and equipped. When they have not been addressed directly to ADM/HQD/B/M, requests submitted by Permanent Delegations for special installations must be forwarded immediately to Director ADM/HQD, who is competent to have the necessary work conducted at the delegation's expense once it has approved the amount of the estimate. ADM/HQD/B/M monitors the work being carried out and, upon completion, sends a statement of expenditure to BFM, which presents the invoice to the delegation.
- 5.8 The rental of offices to NGOs and IGOs. The occupation of offices at Headquarters by NGOs maintaining formal relations with UNESCO is determined by the governing body decisions referred to in [paragraph 3.2](#). The procedure and administrative formalities for the rental of offices to NGOs not maintaining formal relations, IGOs, United Nations bodies and other international organizations whose status and activities entitle them to the allocation of space at Headquarters are governed by the provisions of paragraph 5.6 applicable to Permanent Delegations.

## 6. Guidelines

Not applicable

## 7. Forms

[Form AM 12-1](#) – Request for Services of the Maintenance Unit

## 8. Additional Help

[j.duflos@unesco.org](mailto:j.duflos@unesco.org)

## 12.4A Use and conservation of offices and green areas at Headquarters

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Headquarters Division (ADM/HQD), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 The purpose of this item is to draw the attention of all users of Headquarters buildings to the need to observe at all times the rules governing the use and conservation of the offices at Headquarters in order to prevent any risk of accident and ensure the proper conservation of Headquarters buildings and installations.

### 2. Definitions

- 2.1 UNESCO Headquarters in Paris is split into two building complexes, one fronting on the Place de Fontenoy, Paris 75007, and the other on Rue Miollis and Rue Bonvin, Paris 75015, with a total of seven buildings built on 135,000m<sup>2</sup>.

### 3. Policies

- 3.1 A management policy for everyday environment-friendly practices has been introduced in the Organization, covering control of the impact on the outside environment and the creation of a healthy, comfortable environment. This approach focuses particularly on water and energy management and also on everyday maintenance of the premises.
- 3.2 Raising awareness among users is part and parcel of this policy with the aim of reducing misapplication and improving the management of waste (stored for disposal and processing, whether recycled or recovered).
- 3.3 UNESCO is a no-smoking organization ([Item 16.11 of the HR Manual](#)).

### 4. Roles, Authorities and Accountabilities

- 4.1 The Buildings Section (ADM/HQD/B) is made up of two units: the Maintenance Unit (ADM/HQD/B/M) and the Renovation and Conservation Unit (ADM/HQD/B/R-C).
- 4.2 The Maintenance Unit (ADM/HQD/B/M) is responsible for preventive and remedial maintenance in order to maintain all the buildings and, with the staff of the technical workshops, to deal with user needs.
- 4.3 The Renovation and Conservation Unit (ADM/HQD/B/R-C) is responsible for the renovation and conservation of the premises, including major equipment maintenance works.

### 5. Procedures and Processes

#### 5.1 Use and conservation of the offices at Headquarters

##### (a) Entrance doors and corridors

- (i) The posting or placing of any type of notice or sign on entrance doors or corridor walls is prohibited.
- (ii) Corridors must not be obstructed by items of furniture, cardboard boxes or

any other object that could hinder movement in the event of an emergency evacuation.

- (iii) The plate indicating the occupant's name on each door may only be produced by the Division of Conferences, Languages and Documents (ADM/CLD).
- (iv) The entrance doors to offices are fitted with high-security locks. The corresponding keys will be handed over to the occupants when they move into the office in accordance with the procedures established by the Headquarters Division (ADM/HQD).
- (v) If a key is lost and a new copy has to be made, the user of the office in question will be charged €100.

(b) Windows and window frames

- (i) The posting of notices or signs of any kind on windows and window frames is prohibited.
- (ii) The only fixtures that may be attached to window frames are window blinds.
- (iii) Users must leave the windows closed on leaving the office at the end of the day.

(c) Walls

- (i) The affixing of paintings and/or decorative objects to walls must be carried out by the Maintenance Unit (ADM/HQD/B/M) in order to avoid damage to the soundproof partitions and paint.
- (ii) If necessary, offices may be repainted every five years.

(d) Electric sockets

The connection of high-energy electrical appliances, such as heaters, kettles, elements and hot plates, and appliances in poor condition to the office sockets is prohibited. However, the use of domestic appliances (coffee-makers, kettles, etc.) may be exceptionally authorized after they have been checked by the technicians from the Electricity Workshop.

(e) Heating/air-conditioning of offices

The heating/air-conditioning units operate only when the office window is closed. Instructions for the heating/air-conditioning unit will be provided to office occupants upon their arrival (Fontenoy site).

(f) Office lighting

- (i) Users are strongly advised to turn off all lights and computer and office equipment before leaving their office.
- (ii) An automatic system for turning off lights has been installed in order to save energy after working hours. Instructions about the functioning of the lighting system will be provided to users upon their arrival (Fontenoy site).

(g) Requests for special equipment

Users wishing to have special equipment in their office must make a written request to ADM/HQD via their Administrative Officer (AO).

(h) Archiving

Staff members are reminded that they should regularly archive or dispose of out-of-date documents, with the help of the Information Services Section (ADM/DIT/ISS), so as to avoid storing unnecessary documents in offices.

(i) Cleaning/waste

- (i) Nothing should be placed on the floor (printers, files, plants, etc.) that could hinder the cleaning of offices.
- (ii) Used printer cartridges should be deposited in the cardboard boxes placed next to the photocopiers for that purpose.
- (iii) Users should dispose of paper in the blue bins; the black bins are for all other waste (Fontenoy site).
- (iv) Users are formally advised against keeping food items in offices so as to

avoid attracting rodents.

(j) Patios of Building IV

The emergency exits should only be used in the event of notification of an emergency evacuation.

(k) Repairs

Users are invited to report any malfunction or problem (such as a water leak or blown light bulb) and to send their repair requests to the following email address: [depannage.hqd@unesco.org](mailto:depannage.hqd@unesco.org)

## 5.2 Use and conservation of the green spaces at Headquarters

(a) All of UNESCO's green spaces are placed under the protection of the Organization.

(b) Access to UNESCO's green spaces is reserved for pedestrians. Accordingly, apart from maintenance and security vehicles, no cars are permitted.

(c) Users are forbidden to:

- (i) climb over barriers, fences and boundary walls and break the rules on display;
- (ii) bring dogs into the green spaces;
- (iii) enter (people and pets) the ponds and watercourses;
- (iv) smoke, because UNESCO is a no-smoking organization;
- (v) start a fire for any reason;
- (vi) play ball games or other sports without special permission;
- (vii) cause noise disturbance;
- (viii) leave behind or throw away litter, rubbish, paper, leftovers, perishable food items or any object whatsoever;
- (ix) walk on or conduct any activity whatsoever on the grass (such as an exhibition or a picnic);
- (x) damage the gardens, climb or damage the trees and shrubs, pick the flowers, leaves or seeds or uproot and remove plants;
- (xi) daub graffiti or put up posters on the furniture or trees.

## 6. Guidelines

Not applicable

## 7. Forms

7.1 [Form AM 12-1](#) – Request for Services of the Maintenance Unit

## 8. Additional Help

Not applicable



## 12.5 Rental of Meeting Rooms, Offices and Adjacent Premises

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Division of Conferences, Languages and Documents (ADM/CLD), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item sets out regulations for the utilization and terms of letting of meeting rooms and adjacent premises, and describes the roles, responsibilities and procedures for the letting of such facilities. The regulations on the utilization and terms of letting of premises for cultural events and exhibitions are set out in [AM Item 13.11](#) and [13.12](#).

### 2. Definitions

- 2.1 **Headquarters Utilization Fund:** a Special Account opened by the Director-General on 1 January 1959, in accordance with the provisions of Resolution 44 adopted by the General Conference at its 10th session ([10 C/Resolution 44](#)); all rent earned from the letting of meeting rooms and facilities are credited to this account.
- 2.2 **Rental rates:** the scale of rentals for meeting rooms and other premises is revised annually by ADM/CLD in accordance with the decisions taken by the Executive Board on the basis of recommendations made by the Headquarters Committee, and is applicable as a general rule to all lettings.

### 3. Policies

- 3.1 Meetings related to the Organization's programme shall be given priority over outside applications.
- 3.2 See [AM Appendix 12.5 A](#) for Regulations on the Utilization and Terms for Letting of meeting Rooms and adjacent premises (hereinafter called "the Regulations"), as approved by the General Conference at its 10th session and periodically modified by the Director-General with the approval of the Executive Board.
- 3.3 The rental of meeting rooms (I to XVI) and adjacent premises to outside organizations is governed by the regulations set out in AM [Appendix 12.5 A, paragraphs 1.1 to 1.9](#). It is subject to a number of special conditions, which depend on whether the meetings are:
  - (a) Held on the initiative of outside organizations in which the Organization has a substantive interest or to which it contributes financially (see [Paragraph 3.4](#) below); or
  - (b) Held under the **sole** responsibility of the outside organization (see [Paragraph 3.5](#))
- 3.4 **Meetings organized by outside organizations in close collaboration with UNESCO:** the Sectors/Bureaux/Offices involved in the organization of a meeting held by the outside organizations specified in the regulations set out in [AM Appendix 12.5 A, paragraphs 1.2 and 1.3](#) must mention it in their work plans even if they do not contribute to its financing. Should the meeting in question not have been foreseen, it must be covered by an amendment to the work plans. In any event, if the meeting cannot be funded by the outside organization, the Sector/Bureau/Office supporting the application must contribute to the financing of the meeting by settling rental costs on the basis of the reimbursement of real operating costs. The Sector/Bureau/Office may not submit an application for the same beneficiary more than once per biennium.



**3.5 Meetings held under the sole responsibility of outside organizations:** these meetings are subject to the approval of the Director-General. A written request concerning such meetings must be made in advance. In applying for facilities, such organizations shall indicate to the Director-General the purpose of the conference, provide all information which will enable a decision to be taken, and submit a copy of their statutes. The stated aims and objectives of such meetings must be in harmony with UNESCO's objectives and programme. The organizations shall not mention UNESCO's name or imply its sponsorship in any documents or communiqués issued by them. The Organization does not let meeting rooms and similar premises to outside organizations wishing to organize meetings or events for essentially commercial or profit making purposes. It does not normally agree to provide room for receptions, charity sales or similar events unless they are held in connection with an approved meeting. In this particular case, charity sales are authorized exceptionally by ADG/ADM if the organizers undertake in writing to hand over all income from the sale to the institution organizing the approved meeting. Subject to prior authorization, the applicant may charge registration fees in the premises rented, if those fees are intended only for the financing of the meeting. In such cases, UNESCO is entitled to request a financial statement from the contractor.

#### **4. Roles, Authorities and Accountabilities**

**4.1 ADG's and Directors of Bureaux** are responsible for including in their work plans all meetings to be organized in close collaboration with outside organizations. They must consult ADM/CLD/PCS on the availability of rooms before fixing the date(s) of such meetings.

**4.2 ADM/CLD/PCS** is responsible for:

- (a) Examining applications received in order to ensure that the stated aims and objectives of the meeting are in harmony with UNESCO'S objectives and programme;
- (b) When necessary, consulting ERI and LA respectively for decision on the acceptability of the meeting and on the showing of films or slides during the meeting;
- (c) Advising applicants of the decision;
- (d) Allocating meeting rooms and adjacent premises and, in cooperation with the Division of Headquarters (ADM/HQD) and the Division of Information Systems and Telecommunications (ADM/DIT), for making all material arrangements for the rental at Headquarters of meeting rooms and adjacent premises and the provision of related services.
- (e) Issuing rental contracts.

**4.3 ERI** is responsible for deciding on the admissibility of applications referred by ADM/CLD/PCS and on the showing of films or slides.

**4.4 ERI/DPI** is responsible for viewing any films or slides to be shown during the meeting and for giving a technical opinion on admissibility.

**4.5 The Bureau of Financial Management (BFM)** is responsible for:

- (a) Collecting the rental charges relating to meeting rooms, equipment, facilities and adjacent premises;
- (b) Entering in the accounts of the Headquarters Utilization Fund all income and expenditure relating to meeting rooms, equipment, facilities and adjacent premises;
- (c) Drawing up, in cooperation with the Executive Office of the Administration Sector (ADM/EO), periodic statements of this income and expenditure, together with an annual account, as at 31 December of each year, of the Headquarters Utilization Fund. A copy of the statement as it relates to the letting of meeting rooms and adjacent premises will be submitted on a regular basis to ADM/CLD/PCS.

- 4.6 **ADM/HQD/SEC** is responsible for issuing badges and for providing appropriate security services (see [AM Item 12.3, paragraph 5](#)).

## 5. Procedures and Processes

- 5.1 **Submission of applications.** Letters of application for the rental of meeting rooms and equipment are transmitted to ADM/CLD/PCS, if it has not received them directly.
- 5.2 **Examination of applications.** ADM/CLD/PCS examines applications in the light of:
- (a) The provisions of the Regulations, in particular the provisions of the regulations set out in [AM Appendix 12.5 A paragraph 1.3](#), those of [Paragraphs 3.1](#) and [3.4](#) above, and any other related decision of the Director-General. Where necessary, ADM/CLD/PCS checks that the meeting planned is compatible with the Organization's objectives and programme and cannot harm the image or reputation of UNESCO;
  - (b) The space available;
  - (c) The applicant's past record as a renting body, where applicable; when applicant has previously rented meeting rooms and facilities and has failed to observe the clauses of the rental contract, and in particular has not paid the sums due to UNESCO within a reasonable period of time set by common agreement between BFM and the applicant, ADM/CLD/PCS may reject all further applications from that applicant for the rental of rooms or other premises at the Organization's Headquarters.
- 5.3 **Rental contract.** ADM/CLD/PCS advises the applicant of the decision, drawing attention to the Regulations and provisions mentioned in [Paragraph 5.2 \(a\)](#) above. If the application is approved, ADM/CLD/PCS prepares, in triplicate, the rental contract which it signs and sends to the applicant together with three copies of the Annex stipulating the rooms rented and the services provided. The contractor returns two signed copies of the contract, with its Annex, to ADM/CLD/PCS, which keeps one copy and sends the other to BFM. It also sends payment in full for the rental of premises, the sums due for technical services when known and, if need be, an amount to cover contingencies, as determined by ADM/CLD/PCS.
- 5.4 **Preparation of the meeting.** ADM/CLD/PCS, in consultation with the applicant and in cooperation with all units concerned, makes all necessary material arrangements and maintains liaison with the organizers throughout the meeting.
- (a) Interpretation services are arranged by the Interpretation Section (ADM/CLD/I) at the renting body's expense. In exceptional cases, and with the prior consent of the Chief of the Interpretation Section, renting bodies may be authorized to use, under their own responsibility, interpreters of their own choice.
  - (b) Restaurant services are arranged by the Restaurant Services and are subject to the regulations in [AM Item 12.7](#).
  - (c) The display on notice boards or on the internal television circuit of information concerning meetings organized by Permanent Delegations, observer missions or any other potential applicant, is subject to the approval of ERI/DPI and ADM/CLD/PCS and, in case of doubt, to the approval of ADG/ADM. ERI/DPI and ADM/CLD/PCS ensure that the announcements proposed for display conform to the provisions of the regulations as set out in [AM Items 13.9](#) and [9.4](#). If they do not, ADM/CLD/PCS prevents the display of these announcements.
  - (d) Security. Taking into account the safety and security requirements, participants must wear a badge and be subject to suitable and approved checks of identification, such as list controlling. ADM/HQD/SEC is the only entity entitled to provide badges or to validate any other mode of control ([AM Item 12.3](#)).
- 5.5 **Invoicing.** At the end of the meeting and within two working days following its closure, ADM/HQD, ADM/DIT and the other units involved transmit to ADM/CLD/PCS a statement of the services provided and the facilities supplied, to which ADM/CLD/PCS

adds a statement of charges for the rental of rooms and other premises, interpretation and any other service which it has provided; ADM/CLD/PCS then forwards the statements to BFM for invoicing and collection of payment. BFM credits the amounts invoiced to the Headquarters Utilization Fund or to the appropriate budgetary or extra budgetary accounts.

- 5.6 **Any disagreements** that may arise between UNESCO and the organizers concerning the execution of a rental contract are reported in detail by ADM/CLD/PCS, ADM/HQD and ADM/DIT insofar as their respective responsibilities are concerned. These reports are forwarded to LA, which takes appropriate action.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 12.5A Regulations on the Utilization and Terms for Letting Meeting Rooms and Facilities

1. **Premises and facilities for meetings**
  - 1.1 The meeting rooms shall be allocated as a first priority for conferences convened by the Organization or for which it has granted subventions.
  - 1.2 The Director-General may, at his/her discretion, rent meeting rooms and facilities to other applicants in the order of priority given below:
    - (a) United Nations and specialized agencies;
    - (b) Intergovernmental organizations with which UNESCO has concluded agreements;
    - (c) Member States, Permanent Delegations and National Commissions, for meetings or events which are in harmony with UNESCO's objectives and programme;
    - (d) International non-governmental organizations admitted to consultative arrangements.
  - 1.3 The Director-General may also rent meeting rooms and facilities to other organizations and associations whose stated aims and activities are in harmony with UNESCO's objectives and programme, such as:
    - (a) Intergovernmental organizations with which UNESCO has not concluded agreements;
    - (b) International non-governmental organizations with which UNESCO has a formal relationship;
    - (c) International non-governmental organizations with which UNESCO has operational relations;
    - (d) Governmental bodies of Member States;
    - (e) Organizations or associations of Member States constituted under public law, or of comparable status;
    - (f) Public service organizations or associations of Member States, or of equivalent status;
    - (g) Non-profit-making organizations or associations of Member States;
    - (h) Educational, scientific and cultural institutions of Member States;
    - (i) Foundations.
  - 1.4 A written request concerning such meetings, held under their own responsibility, must be made in advance. In applying for facilities, such organizations shall indicate to the Director-General the purpose of the conference and submit a copy of their statutes. They shall not mention UNESCO's name or imply its sponsorship in any documents or communiqués issued by them.
  - 1.5 The scale of rentals for meeting rooms and other premises shall be revised annually by Division of Conferences, Languages and Documents (ADM/CLD) in accordance with the decisions taken by the Executive Board on the basis of recommendations made by the Headquarters Committee, and shall be applicable as a general rule to all lettings authorized to the users mentioned in [Paragraphs 1.2, 1.3 and 1.4](#) above.
  - 1.6 All rental rates shall be increased by 50 per cent per day for meetings convened on Saturdays, Sundays or public holidays. Notwithstanding the preceding Regulation, the Director-General may, exceptionally, authorize lettings to the users mentioned [Paragraphs 1.2, 1.3 and 1.4](#) above at a lower rate than that which would be applicable to them under these Regulations.
  - 1.7 Services of staff, the use of equipment, the provision of office supplies and, in general, all services additional to those giving rise to the payments set out in [Paragraphs 1.5 and 1.6](#) above shall be charged as extras in order to cover any expenditure which these facilities may involve for the Organization.

- 1.8 Organizations renting Conference Rooms at UNESCO Headquarters shall pay the rental in advance.
- 1.9 The free concession of premises is applied to meetings of Permanent Delegations, meetings of groups corresponding to geographical regions, and also the Group of 77 and the Non-Aligned Movement. The free concession may also be granted by the Director-General to non-profit associations of a highly humanitarian character.

## 2. Rental rates

### 2.1 Rental rates for meetings organized by outside organizations in close collaboration with UNESCO:

- (a) The normal rates are usually applied to meetings of the organizations or associations specified in [Paragraph 1.2 \(d\)](#) and [1.3](#).
- (b) Reduced rates are applicable to international non-governmental organizations (NGOs) which do not occupy offices at the Organization's Headquarters ([Paragraph 1.2 \(d\)](#)).
- (c) Rates at real operating costs are applied to meetings of the organizations or associations specified in [Paragraphs 1.2 \(a\), \(b\) and \(c\)](#).
- (d) Free concession: Premises may be made available free of charge for commemorations of anniversaries resulting from a resolution of the General Conference or a decision of the Executive Board, it being understood that the provision of technical services and running costs are to be paid for by the organizers. The use of premises may also be granted free of charge by the Director-General (in accordance with [Paragraph 2.2 \(b\)](#)) if the request comes from an association of an outstandingly humanitarian nature and if the association pursues objectives of particular interest to the Organization's programme. With regards to applications from associations whose headquarters are in the host country, the opinion of the National Commission shall be the deciding factor. For others, ADM/CLD/PCS shall request the opinion of the Sector for External Relations and Public Information (ERI) responsible for the region concerned and/or of the relevant sector/bureau/ office. These opinions shall be referred to the ADG/ADM for decision. It must be established that the organization receiving this privilege is itself responsible for the preparation and organization of the meeting, it being understood that the provision of technical services will be charged to the contracting party.
- (e) Meetings organized by the Secretariat with an outside partner: When a sector, office or bureau organizes a meeting jointly with a Permanent Delegation or an outside body, it must be established that the outside partner will pay for the premises provided, according to the scale at real operating costs, and the sector, office or bureau will cover the technical services and personnel costs.

### 2.2. Rental rates for meetings held under the sole responsibility of outside organizations:

- (a) **Normal rates are applied** to the users specified in [Paragraph 1.3](#), except those mentioned hereafter:
  - (i) **Reduced rates** are applied to international non governmental organizations (NGOs) which do not occupy offices at the Organization's Headquarters ([Paragraph 1.2 \(d\)](#));
  - (ii) **Rates at real operating costs** for rentals and any other services provided are applied to the users specified in [Paragraphs 1.2 \(a\), \(b\) and \(c\)](#), to NGOs occupying offices at UNESCO Headquarters and to associations or organizations of an outstandingly humanitarian nature and pursuing objectives of particular interest to the Organization's programme. In addition, NGOs which do not occupy offices at UNESCO Headquarters may be granted this rate once a year for the organization of an internal meeting open only to their own organs or members;

- (iii) **A lower rate** than the one that would be applicable under [Paragraphs 2.2. \(a\) \(i\)](#) and [\(ii\)](#) above, may however be granted to any renting body by the ADG/ADM in accordance with the same criteria as those laid down in [Paragraph 2.2. \(c\)](#). The charging of registration fees for a meeting can ipso facto lead to the cancellation of the lower rate granted.
- (b) The **free concession** is granted for:
  - (i) Meetings of groups or movements referred to in [Paragraph 1.4](#). However, the cost of technicians, other services and running costs that may be required is charged to the users;
  - (ii) For rooms and equipment made available for common bodies of the United Nations system which organize meetings to which UNESCO is invited.
- (c) **Charges for services for which no rates are specified in the Regulations** are determined by the ADG/ADM after consultation with Director ADM/CLD.

### 3. Financial arrangements

- 3.1 The Special Account, opened by the Director-General on 1 January 1959 in accordance with the provisions of Resolution 44 adopted by the General Conference at its tenth session ([10 C/Resolution 44](#)) and designated "[the Headquarters Utilization Fund](#)", shall be credited with all rentals from the letting of meeting rooms and facilities.
- 3.2. The following expenditures are charged to the Special Account: expenditures relating to the letting of offices and of meeting rooms and facilities (including appropriate repairs and maintenance and all expenditures arising from additional facilities provided to users).
- 3.3 Having regard to the need for reliable and varied restaurant services to be permanently available so that major conferences and meetings - whether organized by the various Secretariat services, by the Permanent Delegations of the Member States and intergovernmental organizations, by non-governmental organizations or by outside bodies - may be held at Headquarters in all circumstances, repayable advances may be made from the Headquarters Utilization Fund to the UNESCO Restaurant Services Fund within the limit of available resources. These advances are intended to meet any immediate cash needs of the UNESCO Restaurant Services Fund, while maintaining adequate reserves in the Headquarters Utilization Fund.
- 3.4. The credit balance in the Special Account is carried forward from one financial period to the next, to provide a reserve for the replacement of equipment.

## 12.6 UNESCO Commissary

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Executive Office (ADM/EO), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The UNESCO Commissary was established, inter alia, to undertake the distribution to authorized persons of articles purchased free of duty and/or taxes under the privileges extended to the Director-General and UNESCO by the French authorities. Under the Headquarters Agreement, diplomatic franchise or duty-free allowances are granted to only entitled staff for alcohol, tobacco, vehicles and petrol coupons.
- 1.2 **This Item and its Appendixes are currently under revision.**

### 2. Definitions

- 2.1 The purpose of the UNESCO Commissary is to make available to UNESCO staff and assimilated personnel the supplies and services procured by it. The operations of the Commissary are on a non profit making basis.

### 3. Policies

- 3.1 In addition to the functions defined in [AM Appendix 12.6A](#), the Commissary undertakes, as required and in accordance with the directives issued by the ADG/ADM on behalf of the Director-General, the distribution to authorized persons of articles purchased free of duty and/or taxes under privileges extended to the Director-General and the Organization by the French authorities. The Commissary also renders such other services as may be required from time to time.
- 3.2 **UNESCO Commissary Fund** (see [AM Appendix 12.6B](#), [Financial Regulations 7 to 9](#)). The Commissary is financed by a Special Account, established under [Financial Regulation 6.5](#) and reported to the Executive Board, called the UNESCO Commissary Fund. The use of the Fund is governed by the 'Financial Regulations of the UNESCO Commissary Fund' (see [AM Appendix 12.6B](#)). Detailed Financial Rules for the implementation of these Regulations, as called for under [Financial Regulation 16](#) and approved by the ADG/ADM, are contained in [AM Appendix 12.6C](#).

### 4. Roles, Authorities and Accountabilities

- 4.1 **Responsibility for the operation and management of the Commissary** is delegated as indicated below. In addition to the specific responsibilities assigned to them, Bureau Directors are responsible within the limit of available time and facilities for affording advice and assistance to the Commissary on such matters within the competence of their bureaux as it may request.
  - (a) The ADG/ADM has overall responsibility for the Commissary. He/she recommends to the Director-General, after consultation with the Management Committee, the appointment of the Chairman of the Management Committee. The ADG approves the annual budget and policy statement of the Commissary. He/she receives the reports of the Management Committee, the Administrative Board, and the summary records of the General Assembly of the Commissary.
  - (b) The Management Committee is responsible for assisting the Director-General in



the general operation and management of the Commissary in accordance with the policy laid down by the members at the General Assembly and with the provisions of this Administrative Manual. In the execution of this mandate, the Management Committee is subject to the authority of the ADG/ADM.

- (c) Administrative Board. For matters concerning personnel and/or financial policy, the Director-General is assisted by an Administrative Board whose members include Director HRM or his/her authorized representative and the Chief Financial Officer or his/her authorized representative. The Director HRM and/or the Chief Financial Officer, or their authorized representatives, may exercise a veto on a decision which, in the opinion of the Director-General, is contrary to the interests of the Organization.
- (d) The functions of the Chairman of the Management Committee are laid down in the general Regulations of the Commissary and its Financial Regulations and Rules.
- (e) Director HRM is responsible for approving the conditions of employment of the personnel of the Commissary; for establishing and maintaining the personal files of employees; for appointing the Chief of the Commissary, and any Deputy or Assistant Chiefs, following selection in accordance with the procedure set out in [Paragraph 5.4](#) below; for approving the contracts of employment for employees other than temporary employees; and for approving the termination of the contracts of employees other than those engaged on a purely temporary basis.
- (f) The Chief Financial Officer is responsible for laying down such directives as are required concerning the financial administration of the Commissary Fund, for opening the appropriate bank accounts in the name of the Commissary and for ensuring that separate accounts are kept for the Commissary Fund and that they are submitted to the External Auditor annually with the accounts of the Organization.
- (g) Director ADM/PRO is responsible for negotiations, after consulting LA as appropriate, with the competent French authorities concerning the purchase of articles free of duty and/or taxes under privileges accorded to the Director-General and the Organization, for giving instructions to the Commissary on the distribution of such articles to authorized persons including the determination of the selling price, and for establishing and ensuring the observance of criteria for the maintenance of the premises, installations and other property provided by the Organization.

## 5. Procedures and Processes

**5.1 Annual budget and policy statement.** An annual budget is drawn up, in advance, by the Management Committee, together with a statement setting out the policies proposed for the forthcoming year on such questions as: pricing, purchasing policy, range of articles to be stocked in the Commissary, personnel requirements, etc. The annual budget and policy statement is processed as follows:

- (a) Before 28 February of each year copies are forwarded simultaneously to the ADG/ADM, the Chief Financial Officer and to the Directors ADM/PRO and HRM;
- (b) The ADG/ADM reviews and approves the budget and policy statement.

Any significant changes to the budget and policy statement proposed during the course of the year are submitted to the ADG/ADM for approval.

### 5.2 Property

- (a) Property acquired under the Regular Budget. Certain property (equipment) is put at the disposal of the Commissary by the Organization. This property is treated in the same way as other property of the Organization described in [AM Chapter 10](#), the Chairman of the Management Committee carrying out the functions assigned to Administrative Officers (AOs) in those Items.
- (b) Property acquired under the Commissary Fund. The Chairman of the Management



Committee makes appropriate arrangements for the purchase of property required for the operations of the Commissary, in accordance with the approved annual budget and [AM Chapter 10](#), the Chairman of the Management Committee carrying and in consultation with PS. He/she also makes arrangements for the insurance, recording, servicing, repairing, depreciation and disposal of such property, after consultation with the competent units of the Secretariat as appropriate.

**5.3 Writing-off of losses** (see [Article 11 of the Financial Regulations of the Commissary Fund in AM Appendix 12.6B](#)).

- (a) Loss of cash and other assets except property. A full explanation of the case, together with a request for authorizing the writing-off of the amount concerned is forwarded by the Chairman of the Management Committee to the Chief Financial Officer. If the amount is USD 1,000 or less (or the equivalent), the Chief Financial Officer makes a decision and advises the Chairman accordingly; if the amount is higher, the Chief Financial Officer forwards the full explanation of the case, together with such comments as he/she considers necessary, to the ADG/ADM for decision.
- (b) Loss of, or damage to, property:
  - (i) Property acquired under the UNESCO Regular Budget
  - (ii) Property acquired under the Commissary Fund. For damage to or loss of materials (other than of expendable articles whose replacement is considered as a normal charge for the type of services operated), a procedure similar to that set out in [Paragraph \(a\)](#) above is followed, except that the responsible official is Director ADM/PRO instead of the Chief Financial Officer.
  - (iii) All amounts written off under [Paragraphs 5.3 \(a\)](#) and [5.3 \(b\)](#) above are reported by the Chairman of the Management Committee to BFM.

**5.4 Personnel**

- (a) Personnel requirements for the Commissary are determined by the Management Committee.
- (b) The conditions of employment of the personnel of the Commissary are determined by the Administrative Board. Employees of the Commissary are not staff members of the Organization. The conditions of employment, including a provision concerning arbitration, are laid down in the Personnel Regulations and reflected in the contract concluded with each employee.
- (c) Personal files of employees. Copies of the contract of employment and of all other documents relating to an employee's service with the Commissary are kept by HRM on an individual file to which the employee may have access. HRM is responsible for the establishment and maintenance of these files and for informing the Chairman of the Management Committee of the papers required. The Chairman is responsible for ensuring that the appropriate papers are forwarded to HRM for inclusion in these files.
- (d) Commissary employees are selected by the Administrative Board as follows:
  - (i) The Manager of the Commissary: on the basis of a recommendation made by the Management Committee;
  - (ii) Other employee: on the basis of a recommendation made by the Chairman of the Management Committee.
- (e) Contracts of employment. A contract is prepared by the Manager in accordance with the decision of the Administrative Board and is forwarded to HRM for approval. The contract is signed by Director HRM or a staff member of HRM designated by him/her and by the employee concerned. A copy of the signed contract of all Commissary employees is kept by HRM for inclusion in their personal files.
- (f) The termination of the contracts of employees other than those engaged on a temporary basis for not more than three months is subject to a decision of the

Administrative Board.

- (g) Consultation. The Management Committee ensures the application of Regulation 19 in [AM Appendix 12.6A](#).
- 5.5 **Restrictions on the sale of certain articles**. The sale of certain articles may be restricted in accordance with instructions given by the Director-General.
- 5.6 **Categories of persons eligible to use the Commissary** are determined by the ADG/ADM after consultation with the Directors of interested bureaux, on the basis of Paragraph 2.1 and 2.3 of the Commissary Fund ([AM Appendix 12.6A](#)) and on the recommendation of the Management Committee. When availing themselves of the facilities provided by the Commissary, beneficiaries must produce, at the request of authorized officials, the special cards or other documents entitling them to benefit from such services. The categories are as follows:
- (a) All staff members, and other employees of UNESCO at Headquarters. A deposit of 8 Euros, reimbursable upon withdrawal, is required of these members, to whom the Commissary issues a special card. This card is strictly personal but, upon request, a second card may be issued bearing the name of one person of a member's family who is authorized to use the facilities of the Commissary;
- (b) Retired staff members, other retired employees of UNESCO who worked at Headquarters, members and staff of Permanent Delegations accredited to UNESCO, members of the staff of the UN and Specialized Agencies stationed in Paris, members of accredited international non-governmental organizations that have office space provided by UNESCO, and UNESCO fellowship-holders whose fellowships are carried out in Paris, may also become members against payment of a deposit as indicated in [Paragraph 5.6 \(a\)](#) above;
- (c) Persons working at Headquarters on a temporary basis are authorized to use the Commissary as follows:
- (i) Field staff, members of the Executive Board, and members and staff of delegations to the General Conference. Their UNESCO laissez-passer serves as authorization to use the Commissary. Their purchases are limited to unrestricted articles ([Paragraph 5.5](#) above) unless they pay the deposit of 8 euros;
- (ii) Staff members of the UN and Specialized Agencies on mission to or attending meetings at UNESCO Headquarters, and consultants working at Headquarters if so authorized by Director HRM. They receive a temporary permit from HRM; their purchases are limited to unrestricted articles ([Paragraph 5.5](#) above).

## 6. Guidelines

- 6.1 [AM Appendix 12.6A](#): Regulations of the UNESCO Commissary
- 6.2 [AM Appendix 12.6B](#): Financial Regulations of the UNESCO Commissary Fund
- 6.3 [AM Appendix 12.6C](#): Financial Rules of the UNESCO Commissary Fund

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 12.6A Regulations of the UNESCO Commissary

### 1. Nature and Purpose

- 1.1 The purpose of the UNESCO Commissary is to make available to UNESCO staff and assimilated personnel the supplies and services procured by it. The operations of the Commissary are on a non-profit making basis.
- 1.2 The Commissary is an integral part of the Secretariat. As such it is subject to the authority of the Director-General; responsibility for its operation and management is delegated by the Director-General to the elected representatives of the members, subject to certain limitations defined below. The overall responsibility of the Director-General is delegated to the ADG for Administration.

### 2. Membership

- 2.1 All staff members of UNESCO are eligible to participate in and benefit from the facilities of the Commissary. Participation may be subject to the payment of a deposit or dues, the amount of which is determined by the Director-General on the recommendation of the General Assembly of the members of the Commissary.
- 2.2 Assimilated personnel such as retired staff members of UNESCO, employees of UNESCO other than staff members, staff members of the United Nations and its Specialized Agencies stationed in Paris, members and staff of permanent delegations officially accredited to UNESCO and staff of non-governmental organizations having office at Headquarters may, at the discretion of the Director-General and subject to the possible payment of the deposit and/or dues provided for in [Paragraph 2.1](#) above, be admitted to make purchases in the Commissary.
- 2.3 At the discretion of the Director-General temporary permits may be granted to persons working at Headquarters such as consultants, and members of delegations to the General Conference.
- 2.4 Under no circumstances shall any supplies procured by the Commissary, and in particular those obtained by virtue of the privileges or immunities of the Organization, be made available to members of the general public or to any unauthorized person.

### 3. UNESCO Commissary Fund

- 3.1 A UNESCO Commissary Fund to finance the operations of the Commissary is established by the Director-General in accordance with the financial regulations of the Organization and reported to the Executive Board.
- 3.2 The Fund accounts for the assets and liabilities of the Commissary and is administered in accordance with the Financial Regulations and Rules drawn up for that purpose.
- 3.3 In the event of liquidation of the Commissary, the deposits paid by members shall constitute a first obligation on the fund.

### 4. Operation

- 4.1 Subject to the overall authority of the Director-General, the policy of the Commissary is determined by the members in General Assembly.
- 4.2 A General Assembly is held once a year. During the first four calendar months, it elects its own Chairman and Secretary and adopts its own Rules of Procedure.
- 4.3 The General Assembly may be convened in an extraordinary session by the Chairman of the Management Committee at the request of the Committee or at the request of at least 100 members by petition.
- 4.4 In the general operation of the Commissary, the Director-General is assisted by a Management Committee (hereafter referred to as the Committee), which is composed of five staff members elected by and from the members of the Commissary for a period of

two years, three members being elected in odd years and two in even years. Elections take place in accordance with the Rules of Procedure of the General Assembly on the day following its annual meeting. The Chairman of the Committee is appointed by the Director-General from among its members in consultation with the Committee.

- 4.5 All decisions concerning personnel or financial matters are taken by an Administrative Board (hereafter referred to as the Board) which is composed of the Chairman of the Committee (who presides over the Board), two other members of the Committee elected by it, the Director of the Bureau of Human Resources Management (DIR/HRM) or his/her authorized representative and the Chief Financial Officer or his/her authorized representative. DIR/HRM or the Chief Financial Officer or their authorized representatives may exercise a veto on a decision which, in the opinion of the Director-General, is contrary to the interests of the Organization.
- 4.6 The Committee normally meets at least once a month and reports annually to the General Assembly and to the Director-General. The Board meets whenever required.
- 4.7 The Committee and the Board shall each elect from among its members a Vice-Chairman and shall, subject to the present Regulations, adopt their own respective Rules and Procedures.
- 4.8 At meetings of the Committee, three members constitute a quorum. An observer of the Staff Associations may participate in the meetings of the Committee without the right to vote. Decisions of the Committee are taken by majority vote, the Chairman having a casting vote if a vote is equally divided.
- 4.9 At meetings of the Board, three members including DIR/HRM or his/her authorized representative or the Chief Financial Officer or his/her authorized representative (according to whether a personnel or a financial matter is to be considered) constitute a quorum. Decisions of the Board are taken by majority vote, subject to the right of veto of the DIR/HRM, the Chief Financial Officer or their authorized representatives under [Paragraph 4.5](#) above.
- 4.10 The staff of the Commissary shall be associated with the work of the Management Committee in such a manner as may be agreed on by the staff and the Committee.

## 5. **Modifications**

- 5.1 Any proposed modifications to the present Regulations shall be submitted to a vote by the members of the Commissary. The members' decisions on such proposed modifications shall be reached by a majority vote at a General Assembly provided that the quorum specified in the Rules of Procedure is present when the vote is taken, or if no quorum is present, by a referendum of members. The results of the vote shall be communicated to the Director-General. Any modifications to these Regulations shall enter into force only after approval by the Director-General.

## 12.6B Financial Regulations of the UNESCO Commissary Fund

1. In accordance with Regulation 6.7 of the Financial Regulations, a Special Account known as the "UNESCO Commissary Fund" has been created.
2. The purpose of this Fund is to finance operations of the UNESCO Commissary for the benefit of staff members and other authorized persons.
3. The Fund shall receive all assets and liabilities of the UNESCO Staff Service's Shop. It may be augmented by loans and gifts from users of the Commissary, from the Organization and from other sources, as well as from capital and other assets accruing to it from its operations.
4. The present Regulations shall govern the Financial Administration of the "UNESCO Commissary Fund".
5. The financial period shall be the calendar year.
6. The accounts of the "UNESCO Commissary Fund" shall be maintained in euros.
7. Accounting records shall be maintained in order to show the financial position and the results of operations of the UNESCO Commissary.
8. The responsibility for the financial operations of the UNESCO Commissary shall rest with the Managing Chairman of the UNESCO Commissary.
9. Bank accounts in the name of the UNESCO Commissary shall be opened by the Chief Financial Officer.
10. The Managing Chairman shall be responsible for a system of internal control to ensure:
  - (a) The regularity of the receipt, custody and disbursement of all funds belonging to the Commissary;
  - (b) The proper recording of the receipts and disposal of all goods for resale; and
  - (c) The maintenance of adequate records of fixtures, fittings and equipment.
11. The ADG for Administration may, after full investigation, authorize the writing off of losses of cash, goods and other assets, provided that a statement of all such amounts written off shall be submitted to the Financial Reporting and Accounts Section of the Bureau of Financial Management.
12. The Fund is authorized to require users of the Commissary to make a deposit of an amount as may be determined from time to time.
13. Records shall be maintained for the individual deposits paid by staff members and other persons authorized to use the Commissary. The repayment of these deposits shall constitute a first obligation on the Fund in the event of liquidation of the Commissary.
14. The Managing Chairman shall designate in writing those employees of the Commissary who are authorized to receive money, incur obligations and make payments on behalf of the Commissary.
15. All proposed transactions in currencies other than the euros shall be submitted for the prior approval of the Chief Financial Officer.
16. Detailed Rules for the implementation of these Regulations shall be submitted to the Director General for his/her approval.

## 12.6C Financial Rules of the UNESCO Commissary Fund

### 1. Scope and Application

- 1.1 The Financial Rules implement the provisions of the [Financial Regulations](#) and establish the financial procedures of the Commissary.
- 1.2 The Financial Rules are applicable to the financial transactions of the Commissary.

### 2. Responsibility and Authorities

- 2.1 The Managing Chairman, by virtue of the authority vested in him/her by the Director General, shall be responsible for the implementation of the Financial Rules of the Commissary.
- 2.2 The Managing Chairman may delegate his/her powers in writing to employees of the Commissary to the extent to which he/she considers it necessary for the operations of the Commissary.
- 2.3 The Managing Chairman shall be responsible for the conformity of the operations of the Commissary to the principles laid down by the Director General.

### 3. Obligations

- 3.1 No obligation shall be incurred without the prior approval of the Managing Chairman.
- 3.2 Purchases for the Commissary shall be effected by means of purchase orders properly signed by the Managing Chairman.

### 4. Control of Expenditure

- 4.1 Payments shall not be effected unless the supporting documents are certified by the appropriate officers confirming:
  - (a) That the services have been rendered or that the goods have been delivered in accordance with the terms of the contract;
  - (b) That the amount is correct and in accordance with the terms of payment;
  - (c) That payment has not previously been made.
- 4.2 Payment orders (cheques, negotiable instruments) and supporting documents shall be submitted to the Managing Chairman for signature.
- 4.3 Invoices and supporting documents shall be retained in appropriate files of particular suppliers.

### 5. Custody of Funds

- 5.1 The Managing Chairman shall be responsible for the receipt, management and disbursement of all the monies of the Commissary.
- 5.2 The funds of the Commissary shall be deposited only in accounts opened for this purpose by the Chief Financial Officer of the Organization.
- 5.3 Cash receipts shall be banked in totality not later than the first working day following the date on which they were received. They shall not be used to make payments.
- 5.4 The Managing Chairman shall be responsible for the verification and safe custody of cash receipts pending payment into the bank. Detailed instructions on this shall be issued in writing by the Managing Chairman.

### 6. Cash Advances

- 6.1 Cash advances of an amount to be fixed in each case may be made to employees designated by the Managing Chairman.

- 6.2 Employees to whom such cash advances are issued shall be responsible for the advance and must, at any time, be in a position to account for it.
- 6.3 The Managing Chairman shall indicate to each imprest holder the type of expenditures which may be incurred from the imprest cash advance.
- 6.4 Imprest cash advances may be replenished at the request of the imprest holder on presentation to the Managing Chairman of expenditure statements and supporting vouchers.
- 6.5 Cash floats may be issued to cashiers who shall be responsible for the amount so advanced and who must, at any time, be in a position to account for the advance.
- 6.6 The Managing Chairman shall issue to each cashier specific instructions regarding the safe custody of cash floats.

## 7. **Stocktaking**

- 7.1 All movements of goods (incoming, outgoing and transfers) shall be covered by vouchers.
- 7.2 The employees authorized to sign these vouchers shall be designated by the Managing Chairman.
- 7.3 Movements of goods shall be recorded on stock cards which shall periodically be verified by physical count.

## 8. **Accounts**

- 8.1 The Managing Chairman shall be responsible for establishing and maintaining accounting records.
- 8.2 All accounting records and supporting documents shall be retained in appropriate files as integral parts of the official accounts of the Commissary.
- 8.3 The Managing Chairman shall submit quarterly financial statements of the UNESCO Commissary Fund to the Committee of Management.
- 8.4 The Managing Chairman shall sign the annual financial statements and shall submit them to the Chief Financial Officer not later than 28 February following the end of the year to which they relate.
- 8.5 The Accountant of the Commissary shall:
  - (a) Verify the correctness of the accounting records;
  - (b) Verify cash and establish the reconciliation of cash book balances with those of the bank statements;
  - (c) Verify periodically stock cards by physical count and make a full physical inventory as of the end of the year;
  - (d) Effect physical inventory counts at the commissary at the end of each quarter;
  - (e) Verify the pricing of inventory stock at the end of each quarter;
  - (f) Establish the statement of fixed assets (non expendable) and related depreciation records;
  - (g) Prepare quarterly and annual financial statements;
  - (h) Carry out other related tasks which the Managing Chairman may request.

## 9. **Property (Fixed Assets)**

The Managing Chairman shall be responsible for establishing and maintaining records of all fixed assets (equipment, furniture and fixtures), however acquired and from whatever source, containing full details. He/she shall likewise establish and maintain depreciation records related to such property.

**10. Auditing**

- 10.1 The accounts of the UNESCO Commissary Fund shall be subject to the same audit procedures as other accounts of the Organization.
- 10.2 The books and accounts of the Commissary shall at all times be available for inspection by the relevant services of the Secretariat.



## 12.7 UNESCO Restaurant Services

### Primary Author

For any information or suggestions, please contact the Sector for Administration, Headquarters Division (ADM/HQD), which is responsible for this Item.

### 1. Overview

- 1.1 This Item is subject to revision.
- 1.2 Pending this revision, Item 1251 “UNESCO Restaurant Services”, Appendix 12 L “Financial Regulations of the Restaurant Services Fund” and Appendix 12 M “Financial Rules of the Restaurant Services” of the previous Administrative Manual, Volume 1 remain in force (see [AM Appendices 12.7A](#), [12.7B](#) and [12.7C](#) ).

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 12.7A UNESCO Restaurant Services\*

- A. Nature and purpose. The Restaurant Services (URS) are an integral part of the auxiliary services of the Organization; they are responsible for operating for the Organization, on a non-profit making basis, the cafeterias, the restaurant the bars, and cater for official meals and receptions.
- B. Restaurant Services Fund. The Restaurant Services are financed by a Special Account, established under Financial Regulation 6.7 and reported to the Executive Board, called the UNESCO Restaurant Services Fund. The use of the Fund is governed by the "Financial Regulations of the UNESCO Restaurant Services Fund" (see text in Appendix 12L). Detailed Financial Rules for the implementation of these Regulations, as called for under Financial Regulation 14 and approved by the ADG/ADM, are contained in Appendix 12M.
- C. Responsibility for the operation and management of the URS is delegated as indicated below.
1. The ADG/ADM has overall responsibility for the URS. He determines the composition of the Advisory Committee on Restaurant Services and nominates its members, and approves the Regulations of the Council of Users. The ADG/ADM approves the annual budget and policy statement of the URS. He approves the charges for meals, and receives the quarterly reports on the operation and management of the URS drawn up by the Director of the Headquarters Division (ADM/HQD).
  2. The Director ADM/HQD is responsible, under the authority of the ADG/ADM, for supervising the operation and management of the URS in accordance with the provisions of this Manual, taking into account as far as possible the wishes expressed by the Council of Users. He is responsible for supervising the maintenance of the premises, fixtures, fittings and equipment provided by the Organization, including approval of the required contracts and orders for work. He is assisted by:
    - a. an Administrative Officer, who is a member of the Secretariat;
    - b. a Technical Director, not a member of the Secretariat, who is responsible for managing the URS in accordance with instructions received from Director ADM/HQD and the Administrative officer.
  3. The Director of the Division of the Comptroller (ADM/DCO) is responsible for advising Director ADM/HQD on the financial administration of the Restaurant Services Fund, for opening the appropriate bank accounts in the name of the URS and for ensuring that separate accounts are kept for the Restaurant Services Fund and that they are submitted to the External Auditor annually for certification with the accounts of the Organization.
  4. The Director of the Bureau of Human Resources Management (HRM) is responsible for approving the conditions of employment of the personnel of the URS; for establishing and maintaining the personal files of employees; for approving the appointment of the Technical Director and his assistant, in accordance with the procedure set out in para. I below; and for approving the contracts of all permanent employees, and the termination of such employees.
- D. The Director ADM/HQD may convene, at such times as may be required an Advisory Committee on Restaurant Services, composed of representatives of the Internal Oversight Service (IOS), ADM/DCO and HRM and a representative of the Council of Users, all appointed by the ADG/ADM, together with an observer of representative staff associations. The Committee advises Director ADM/HQD on the operation and management of the URS. The Committee is chaired by Director ADM/HQD. It establishes its own rules of procedure.
- E. A Council of Users of the URS operates in accordance with the Regulations contained in Appendix 12N. The Regulations, and any amendments that may be made thereto, are approved by the ADG/ADM.

- F. Annual budget and policy statement of the URS. An annual budget is drawn up, in advance, by the Technical Director and submitted to Director ADM/HQD, together with a statement setting out the policies proposed for the forthcoming year on such questions as: prices, purchases and consumption of goods, recruitment and administration of the personnel, opening hours, improvements and maintenance work, etc. The annual budget and policy statement processed as follows:
1. before 31 December of each year, copies are forwarded simultaneously to the ADG/ADM and to Directors ADM/DCO, HRM and BB;
  2. the ADG/ADM reviews and approves the budget and policy statement.
- Any significant changes to the budget and policy statement proposed during the course of the year are submitted to the ADG/ADM for approval.
- G. Property.
1. Property provided by the Organization. Certain property (for example, kitchen fixtures and equipment) is put at the disposal of the URS by the Organization. This property is treated in the same way as other property of the Organization described in Chapter 10 of this Manual (see Item 1035 - Insurance of property, Item 1040 – Property records, Item 1045 - Repairs and servicing of property, Item 1050 – Disposal of property), the Technical Director carrying out the functions assigned to AOs in those Items. Part of the costs of maintenance and amortization are, however, borne by the Restaurant Services Fund.
  2. Property acquired by the URS. The Technical Director makes appropriate arrangements for the purchase of property required for the operations of the URS, within the limits of the approved annual budget and in accordance with the instructions of Director ADM/HQD as well as in conformity with the instructions contained in Chapter 10 of this Manual. He also makes arrangements for the insurance, recording, servicing, repairing, amortization and disposal of such property, after consultation where appropriate with competent units of the Secretariat.
- H. Writing-off losses (see Article 11 the Financial Regulations in Appendix 12L and Item 355).
1. Loss of cash and other assets, except property. A full explanation of each case, together with a request for authority to write off the amount in question, is forwarded by the Technical Director via Director ADM/HQD to Director ADM/DCO. If the amount is \$3,000 or less (or the equivalent), Director ADM/DCO makes a decision and notifies Director ADM/HQD accordingly. If the amount is higher, Director ADM/DCO forwards the explanation and the request, together with his comments, to the ADG/ADM for decision.
  2. Loss of, or damage to, property.
    - a. Property acquired under the UNESCO Regular budget : see Item 355 and Item 1050.F.
    - b. Property acquired under the Restaurant Services Fund: for damage to or loss of materials (except expendable articles whose replacement is considered as a normal charge for the type of services operated) a procedure similar to that set out in para. 1 above is followed, except that the responsible official is Director ADM/HQD instead of Director ADM/DCO.
  3. Amounts written off under paras. H.1 and H.2 above are reported by Director ADM/HQD to the Accounts Division of ADM/DCO (see Item 355.D).
- I. Personnel.
1. The employees of the URS, other than the Administrative Officer, are not staff members of UNESCO.
  2. Personnel requirements for the URS are determined by Director ADM/HQD.
  3. The conditions of employment of the personnel of the URS are determined by Director ADM/HQD, subject to the approval of Director HRM. The conditions of employment, including a provision concerning arbitration, are set out in the

- "Règlement d'établissement de l'URS" annexed to the contract concluded between the Organization and each employee of the URS.
4. Personal files of employees. A copy of the contract of employment and of all other documents relating to the services of each employee are kept by HRM on an individual file to which the employee may have access. HRM is responsible for the establishment and maintenance of these files.
  5. URS employees are appointed as follows:
    - a. the Technical Director and his assistant: on the basis of a recommendation made by a Selection Board composed of Director HRM or his representative, who acts as Chairman, and of Directors ADM/HQD and ADM/DCO or their representatives;
    - b. other employees: on the basis of a recommendation made by the Technical Director to Director ADM/HQD.
  6. Contracts of employment. A contract is prepared by the URS and - except for temporary employees and 'extras' - is forwarded to HRM for approval. Contracts with the employees indicated in para. 1.5.a. above require the approval of Director HRM; other contracts require the approval of Director HRM or of a staff member of HRM designated by him. The contract is then signed by Director ADM/HQD and the employee. A copy of the signed contract is forwarded to HRM for inclusion in the employee's personal file.
  7. The termination of employees other than temporary employees and 'extras' is subject to the approval of Director HRM.
- J. Categories of persons eligible to use the restaurant services. Staff members and members of Permanent Delegations, staff of NGOs having premises in UNESCO, participants of conferences and cultural events organized by UNESCO at Headquarters are entitled to use the Organization's catering facilities. Staff of a limited number of host country institutions may be granted access to URS catering facilities, subject to special agreements to be authorised by Director ADM/HQD, on exceptional basis. Beneficiaries must produce, at the request of authorized URS employees or members of the Security Service, documents entitling them to enter UNESCO's premises.
- K. Receptions. Director ADM/HQD approves the prices for official receptions on the basis of proposals prepared by the Technical Director. Requests for information concerning the organization or receptions should be made to the URS (see UNESCO Telephone Directory - 'renseignements généraux').
1. Official hospitality. After prior obligation of funds if necessary (see Item 350), a request is sent to the URS at least 15 working days in advance.
  2. Private receptions. A request should be made to the URS at least five working days in advance. The premises of the cafeterias and the restaurants may be used, on an exceptional basis, for private hospitality on a basis agreed with the URS, subject to approval by Director ADM/HQD.
  3. Requests for receptions or banquets from outside bodies or groups are transmitted for decision to Director ADM/HQD.

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\* Item 1251 "UNESCO Restaurant Services" of the previous Administrative Manual

## 12.7B Financial Regulations of the UNESCO Restaurant Services Fund\*

1. In accordance with regulation 6.7 of the Financial Regulations, there has been created a Special Account to be known as the "UNESCO Restaurant Services Fund".
2. The purpose of this Fund is to finance the operations of the UNESCO Restaurant Services for the benefit of staff members and other authorized persons.
3. The Fund shall receive the Restaurant's assets and liabilities transferred to it by the UNESCO Commissary. It may be augmented by direct and indirect contributions from the Organization or from other sources, as well as from capital and other assets accruing to it from its operations.
4. The present Regulations shall govern the Financial Administration of the "UNESCO Restaurant Services Fund".
5. The financial period shall be the calendar year.
6. The accounts of the "UNESCO Restaurant Services Fund" shall be maintained in Euros.
7. Accounting records shall be maintained in order to show the financial position and the results of the operations of the UNESCO Restaurant Services.
8. The responsibility for the financial operations of the UNESCO Restaurant Services shall rest with the Director of the Headquarters Division (ADM/HQD).
9. Bank accounts in the name of the UNESCO Restaurant Services shall be opened by the Comptroller.
10. The Director ADM/HQD shall be responsible for a system of internal control to ensure:
  - a. the regularity of the receipt, custody and disbursement of all funds belonging to the Restaurant Services,
  - b. the proper recording of the receipts and disposal of all goods for resale, and
  - c. the maintenance of adequate records of fixtures, fittings and equipment.
11. ADG/ADM may, after full investigation, authorize the writing off of losses of cash, goods and other assets, provided that a statement of all such amounts written off shall be submitted to the Director of the Internal Oversight Service (IOS).
12. The Director ADM/HQD shall designate in writing those employees of the Restaurant Services who are authorized to receive money, incur obligations and make payments on behalf of the UNESCO Restaurant Services.
13. All proposed transactions in currencies other than the Euros shall be submitted for the prior approval of the Comptroller.
14. Detailed Rules for the implementation of these Regulations shall be submitted to the Director-General for his approval.

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\* Appendix 12 L "Financial Regulations of the Restaurant Services Fund" of the previous Administrative Manual

## 12.7C Financial Rules of the UNESCO Restaurant Services\*

### Article 1 - Scope and application

- 1.1 The Financial Rules implement the provisions of the [Financial Regulations](#) and establish the financial procedures of the UNESCO Restaurant Services.
- 1.2 The Financial Rules are applicable to the financial transactions of the UNESCO Restaurant Services.

### Article 2 - Responsibility and Authorities

- 2.1 The Director of the Headquarters Division (ADM/HQD), by virtue of the authority vested in him/her by the Director-General, shall be responsible for the implementation of the Financial Rules of the UNESCO Restaurant Services.
- 2.2 The Director ADM/HQD may delegate his powers in writing to employees of the UNESCO Restaurant Services to the extent to which he/she considers it necessary for the operations of the Services.
- 2.3 The Director ADM/HQD shall be responsible for the conformity of the operations of the UNESCO Restaurant Services to the principles laid down by the Director-General.

### Article 3 - Obligations

- 3.1 No obligation shall be incurred without the prior approval of the Director ADM/HQD, except for the purchase of perishable foods which may be effected by the Technical Director of the UNESCO Restaurant Services.
- 3.2 Purchases for the UNESCO Restaurant Services other than of perishable foods shall be effected by means of purchase orders properly signed by the Director ADM/HQD.

### Article 4 - Control of Expenditure

- 4.1 Payments shall not be effected unless the supporting documents are certified by the appropriate officers confirming:
  - (a) that the services have been rendered or that the goods have been delivered in accordance with the terms of the contract;
  - (b) that the amount is correct and in accordance with the terms of payment;
  - (c) that payment has not previously been made.
- 4.2 Payment orders (cheques, negotiable instruments) and supporting documents shall be submitted to the Director ADM/HQD for signature.
- 4.3 Invoices and supporting documents shall be retained in appropriate files of particular suppliers.

### Article 5 - Custody of Funds

- 5.1 The Director ADM/HQD shall be responsible for the receipt, management and disbursement of all the monies of the UNESCO Restaurant Services.
- 5.2 The funds of the UNESCO Restaurant Services shall be deposited only in accounts opened for this purpose by the Comptroller of the Organization.
- 5.3 Cash receipts shall be banked in totality not later than the first working day following the date on which they were received. They shall not be used to make payments.
- 5.4 The Director ADM/HQD shall be responsible for the verification and safe custody of cash

receipts pending payment into the bank. Detailed instructions on this shall be issued in writing by the Director ADM/HQD.

#### Article 6 - Imprest Cash

- 6.1 Imprest cash advances of an amount to be fixed in each case may be made to employees designated by the Director ADM/HQD.
- 6.2 Employees to whom such imprest cash advances are issued shall be responsible for the advance and must, at any time, be in a position to account for it.
- 6.3 The Director ADM/HQD shall indicate to each imprest holder the type of expenditures which may be incurred from the imprest cash advance.
- 6.4 Imprest cash advances may be replenished at the request of the imprest holder on presentation to the Director ADM/HQD of expenditure statements and supporting vouchers.
- 6.5 Cash floats may be issued to cashiers who shall be responsible for the amount so advanced and who must, at any time, be in a position to account for the advance.
- 6.6 The Director ADM/HQD shall issue to each cashier specific instructions regarding the safe custody of cash floats

#### Article 7 - Stock-keeping

- 7.1 All movements of goods (incoming, outgoing and transfers) other than perishable goods shall be covered by vouchers.
- 7.2 The employees authorized to sign these vouchers shall be designated by the Director ADM/HQD.
- 7.3 Movements of goods shall be recorded on stock cards which shall periodically be verified by physical count.

#### Article 8 - Accounts

- 8.1 The Director ADM/HQD shall be responsible for establishing and maintaining accounting records.
- 8.2 All accounting records and supporting documents shall be retained in appropriate files as integral parts of the official accounts of the UNESCO Restaurant Services.
- 8.3 The Director ADM/HQD shall submit monthly financial statements of the UNESCO Restaurant Services to the Comptroller.
- 8.4 The Director ADM/HQD shall sign the annual financial statements and shall submit them to the Comptroller not later than 28 February following the end of the year to which they relate.
- 8.5 The Accountant of the UNESCO Restaurant Services shall:
  - (a) verify the correctness of the accounting records;
  - (b) verify cash and establish the reconciliation of cash book balances with those of the bank statements;
  - (c) verify periodically stock cards by physical count and make a full physical inventory as of the end of the year;
  - (d) verify by test check physical inventory counts at the UNESCO Restaurant at the end of each month;
  - (e) verify by test check the pricing of inventory stock at the end of each month;
  - (f) establish the statement of fixed assets (non-expendable) and related depreciation records;
  - (g) prepare monthly and annual financial statements;

- (h) carry out other related tasks which the Director ADM/HQD may request.

Article 9 - Property (Fixed Assets)

The Director ADM/HQD shall be responsible for establishing and maintaining records of all fixed assets (equipment, furniture and fixtures), however acquired and from whatever source, containing full details. He/she shall likewise establish and maintain depreciation records related to such property.

Article 10 - Auditing

10.1 The accounts of the UNESCO Restaurant Services shall be subject to the same audit procedures as other accounts of the Organization.

10.2 The books and accounts of the UNESCO Restaurant Services shall at all times be available for inspection by the relevant services of the Secretariat.

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\* Appendix 12 M "Financial Rules of the Restaurant Services" of the previous Administrative Manual



## 12.8 UNESCO Staff Savings and Loan Service

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Treasury Section (BFM/TRS), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of this Item is to describe the main principles of “UNESCO Staff Savings and Loan Service” (USLS).
- 1.2 The objective of USLS is to provide possibility to its members on a mutual basis to invest their savings and borrow money, for suitable purposes. Membership of the USLS is voluntary.

### 2. Definitions

- 2.1 **Member:** Any staff member of UNESCO, other organisations of the United Nations system whose duty station is Paris, or employees of the auxiliary services of UNESCO at Headquarters can become a member of USLS under conditions established by Article 2 of the USLS Regulations.

### 3. Policies

#### 3.1 Financial Regulations

The operations of the USLS are accounted for in a Trust Fund established under [Article 6.5 the Financial Regulations](#) of UNESCO.

#### 3.2 The Regulations

- (a) The Regulations constitute the basic texts that cover the purpose, activities, conditions of membership and operations of the USLS.
- (b) In addition, there are three subsidiary sets of Rules which provide more detailed operating procedures, namely:
  - (i) Administrative Rules which deal with the holding of elections and with the conduct of meetings of the Board of Management, the Credit and the Supervisory Committees;
  - (ii) Rules of Management which outline the procedures for membership, deposits, withdrawals, interest on deposits and loans;
  - (iii) Rules of Procedure of the Assemblies which detail the conduct of a General Assembly (ordinary or extraordinary).
- (c) The Board of Management establishes two additional sets of Regulations:
  - (i) Operating Rules for deposits;
  - (ii) General conditions for the granting of loans.

#### 3.3 Investment policy of UNESCO

USLS investments are made in accordance with the [Investment policy](#) of the Organization.

### 4. Roles, Authorities and Accountabilities

- 4.1 **The USLS is an integral part of UNESCO.** Its Regulations are approved by the

Director-General. Its employees are staff members, and it has no legal status separate from that of the Organization. It operates under the authority of the Director-General who has delegated his/her responsibility and authority in this matter to the Chief Financial Officer. The overall day-to-day responsibility for the operations of USLS rests with the General Manager of USLS Secretariat.

#### **4.2 The General Assembly of USLS Members**

According to Articles 4.1 – 4.6 of the Regulations, members of the USLS shall meet once a year in an ordinary General Assembly, in order to approve the management of the previous financial year and to determine general management policies. Decisions of the General Assembly are subject to confirmation by the Director-General.

#### **4.3 USLS Board of Management**

In accordance with Articles 4.7 and 4.9 of the Regulations, the Board of Management consisting of ten members elected by USLS members plus the Chief Financial Officer (or his/her representative), is responsible for the operation and management of the USLS according to the general management policies laid down by members at the General Assembly. A Chairperson and two Deputy Chairpersons are designated annually by the Director-General from among the elected members, after consultation with the Board of Management. After each election, the Board of Management communicates to the Director-General via the Chief Financial Officer the list of members put forward for the posts of Chairperson and two Deputy Chairpersons.

#### **4.4 USLS Credit Committee**

According to Articles 4.10 – 4.14 of the Regulations, a Credit Committee composed of ten members, elected by the whole membership of USLS, assists the Board of Management. Its function is to review all loan applications and decide whether to approve or reject them within the framework of the General conditions for the granting of loans laid down by the Board of Management. The Credit Committee chooses a Chairperson from among its members each year.

#### **4.5 USLS Supervisory Committee**

As per Articles 4.15 - 4.19 of the Regulations, a Supervisory Committee composed of five members elected by the General Assembly verifies all the operations of the USLS. The Chairperson of the Supervisory Committee is designated each year by the Director-General, on the recommendation of its members. This recommendation is transmitted by USLS General Manager to the Director-General via the Chief Financial Officer.

#### **4.6 The Chief Financial Officer**

The Chief Financial Officer is responsible for ensuring that the decisions of the USLS are in conformity with the relevant regulations, rules, policies and procedures of the Organization. To this end, in accordance with Article 4.7 of the Regulations, the Chief Financial Officer has the right to exercise a suspensive veto. If the Chief Financial Officer and the rest of the Board of Management are unable to settle the matter, it is referred to the Director-General for the final decision.

#### **4.7 Investment Committee of UNESCO**

The purpose of the Investment Committee is to review and advise the Chief Financial Officer on investment management policy and guidelines of UNESCO, on overall investment strategy etc. The Investment Committee covers investment-related matters concerning the whole Organization including the USLS.

### **5. Procedures and Processes**

5.1 Please refer to [AM Item 3.7](#) "Cash Management".

### **6. Guidelines**

Not applicable

**7. Forms**

Not applicable

**8. Additional Help**

- 8.1 For additional information, please contact the Bureau of Financial Management or the Secretariat of USLS.

## 12.9 Works of Art

### Primary Author

For any information or suggestions, please contact the Sector for the Management of Support Services, Division of Common Services, Works of Art and Special Projects Unit (MSS/DCS/WAP), which is responsible for this Item (Original: French).

### 1. Overview

- 1.1 At its second extraordinary session, in Paris in 1953, the General Conference authorized the Director-General to ask Member States if they wished to make donations to the Organization “for the furnishing and decoration of the permanent Headquarters in accordance with the general plan established” (2XC/Resolution 13.3). It further authorized him to set up a Committee of Art Advisers, charged in particular with preparing “a general plan for the artistic decoration of the Headquarters building, so as to ensure the harmonious integration of decorative elements in the architectural whole” (2XC/Resolution 13.21) and “examine all offers of works of art made by Member States or international organizations and make recommendations to the Director-General” (2XC/Resolution 13.23).
- 1.2 In 1955, the Committee of Art Advisers made a number of recommendations to the Director-General concerning:
  - (a) the direct commissioning of artists, for essential decorative elements forming an integral part of the architectural whole;
  - (b) the decoration and overall furnishing of certain meeting rooms; and
  - (c) works of art that might be placed in public areas, such as conference rooms, halls, entrances, etc.
- 1.3 The Committee put forward a list of selected artists and offered its advice on the proposals made by Member States. The first direct commissions to artists of the period were given in 1956; this marked the beginning of the UNESCO Museum.
- 1.4 The Director-General sent a circular letter to Member States in 1956 (CL/1091) regarding the “Decoration of the permanent Headquarters of UNESCO. Donations or loans of isolated works of art”.
- 1.5 From the first sketches/designs of the building, the architects Zehrfuss, Breuer and Nervi made provision for spaces to enable works by selected artists to be integrated into the building, in following with the concept of a Museum: acquiring works in order to exhibit them.
- 1.6 The UNESCO Museum and its collection of works of art were started in November 1958, with the inauguration of the Headquarters building. UNESCO has been able to build a Museum housing very important works, featuring, among others, works by Joan Miró (Spain); Pablo Picasso (Spain); Jean Arp (France); Alexander Calder (United States of America); Karel Appel (Netherlands); Afro Basaldella (Italy); Roberto Matta (Chile); Henry Moore (United Kingdom); Rufino Tamayo (Mexico); Alberto Giacometti (Switzerland); Jesús Rafael Soto (Venezuela) and Eduardo Chillida (Spain).
- 1.7 This Museum has expanded over the years thanks to the generosity of Member States, which have wished to enhance the Organization’s Headquarters by various gifts, such as the tapestries by Le Corbusier (Switzerland), Henri-Georges Adam (France) and Aref El-Rayess (Lebanon), the work by Isamu Noguchi (Japan) and the painting by Erró (Iceland), among others.
- 1.8 Today, the Headquarters of UNESCO possesses the largest artistic heritage in the United Nations.

## 2. Definitions

- 2.1 **A work is considered to be a work of art** if it is recognized as such based on its artistic value. Examples are sculptures, paintings, murals, mosaics, installations, antiquities and other artefacts or traditional objects acquired by the Organization, or offered by Member States on the occasion of special events such as concerts, exhibitions, official visits, anniversaries or conferences.
- 2.2 **Each work offered** must integrate into the Museum in artistic terms, taking into account the originality of the work, the standing of the artist and its technical quality. A distinction should be made between:
  - (a) The Heritage Collection and
  - (b) The Regular Collection.
- 2.3 The first covers the major works listed in the official catalogue and on the website, while the second, which includes official gifts, covers works to be inventoried and displayed at Headquarters or in the field\* but which will not be featured on the website or in the official catalogue. The distinction should be made “a priori”, and not “a posteriori”.
- 2.4 A specific financial value cannot be given to the works of art within these collections, and therefore cannot increase/contribute to the Organization’s capital.

\* The IIEP offices are considered as Field Offices.

## 3. Policies

- 3.1 The collections of works of art of the UNESCO Museum have now reached a significant value, in artistic, cultural and monetary terms, making it necessary to improve the arrangements for its control and conservation.
- 3.2 At its 161st session, the Executive Board reviewed the report by the Director-General in cooperation with the Headquarters Committee, on works of art (document [161 EX/36](#)), and invited the Director-General to take the necessary measures to ensure the implementation of the proposals contained in that document. These involve strengthening the procedure applicable to the acceptance, inventorying, cataloguing, exhibiting, or storage and conservation of donations, bequests, antiquities and artefacts offered to the Organization.
- 3.3 Other aspects of the policy are to be found in the following texts:
  - (a) [161 EX/36](#)
  - (b) [161 EX/Decision 7.9](#)
  - (c) [170 EX/27](#) and Corr.; [170 EX/41 Part II Rev.](#)
  - (d) [181 EX/41](#).

## 4. Roles, Authorities and Accountabilities

### 4.1 The Donor

- (a) The donor is generally a Member State, Associate Member or a non-governmental organization accredited to UNESCO.
- (b) By operation of [Article 7.3 of the Financial Regulations](#), a donor may not donate or create a work of art if this gives rise to financial consequences for UNESCO.
- (c) Where the acceptance of a donation implies conservation costs, the donor will sign a “Memorandum of Understanding” with the Director-General setting out the respective administrative and financial obligations of the parties.
- (d) In application of the principle of recovery of indirect costs that is already in effect at UNESCO for voluntary contributions, donations of works of art or artefacts must be subject to the same principle. Therefore, each proposal of a donation by a

Member State or donor must be accompanied by an undertaking not only to pay the costs of transport, installation and maintenance, but also to contribute towards all future costs of security for the work in question as well as the administrative costs of taking delivery, exhibition and storage of the work. To cover these costs, once the donation has been appraised and accepted, the donor will be asked to pay 10% of the value of the work of art offered into the Special Account for the conservation of UNESCO's works of art, with a minimum of 500 euros per work ([181 EX/Decision 41](#)).

- (e) In addition, the donor must provide UNESCO with written proof, signed by the artist or his or her successors in interest, that all rights of ownership are transferred, including intellectual property rights, which comprise, among others, the right to reproduce, represent and exploit the image of the work offered.
- (f) Any work offered to UNESCO must be accompanied by a certificate of acquisition.

#### 4.2 **The Advisory Committee for Works of Art (ACWA) – roles, composition and mandate**

- (a) The Advisory Committee for Works of Art is a Category V committee for which meetings are of a non-representative character. It is made up of six experts working in the field of the arts. Its task is to evaluate proposals for donations received from various countries according to specific criteria, while ensuring the overall artistic and cultural quality of the UNESCO collection.
- (b) It makes recommendations to the Director-General on the control, conservation and protection of the collections, as well as any professional standards to be taken into account in the criteria for acceptance or refusal of donations of works of art.
- (c) The Director-General appoints the members of the Committee based on their expertise in the artistic disciplines and specializations of the various geographic regions. Members are independent and sit in their personal capacity.
- (d) The term of office of members of the Committee is four years.
- (e) The Committee may invite observers to its sessions.

#### 4.3 **Secretariat**

- (a) The Director-General will designate her representative for the Advisory Committee for Works of Art but has no voting rights.
- (b) The Secretariat of the Committee is provided by UNESCO.
- (c) The Chief of the Works of Art and Special Projects Unit is the Secretary to the Committee.
- (d) The Director-General convenes the Committee in ordinary session once per year. He/she may also convene extraordinary sessions if necessary. Outside the ordinary sessions, the Director-General may, if he/she deems it necessary, consult the members of the Committee in writing on particular issues of an urgent nature.
- (e) The Director-General may, by agreement with the Committee, invite specialists, in the capacity of experts on specific topics, but they do not have voting rights. They may give their opinion to the Committee either at the meeting or in writing.
- (f) In order to publicize the cultural wealth of the Organization, the Secretariat occasionally lends certain works to be exhibited in prestigious locations, and also takes part in the European Night of Museums (*La nuit européenne des musées*).

### 5. Procedures and Processes

- 5.1 Each offer of donation of a work of art or of a bequest addressed to the Director-General must be made using the model donation forms provided in [AM Appendices 12.9A](#) and [12.9B](#), except for works of art commissioned by the Director-General and created for the purpose.
- 5.2 Based on the data provided by the donor, the Secretariat draws up the technical and artistic documentation, gathers any additional information for the Advisory Committee for Works of Art ([ACWA](#)) and acts as secretariat to the Committee.

- 5.3 After receiving the Committee's recommendations with regard to a donation, the Director-General decides whether to accept or refuse the work, and whether it should be included in the Heritage Collection or the Regular Collection.
- 5.4 Works that are accepted are inventoried, catalogued, exhibited and managed, as well as featured on [the website](#) and listed in the official catalogue.
- 5.5 Where a work is refused, the Director-General's representative informs the donor and explains the reasons for the refusal.

## 6. Guidelines

Not applicable

## 7. Forms

- 7.1 [AM Appendix 12.9A](#): Donation record for work of traditional or popular art
- 7.2 [AM Appendix 12.9B](#): Donation record for works of art
- 7.3 [Form HR 10-1](#): Check-out Formalities at Headquarters

## 8. Additional Help

- 8.1 Works of Art and Special Projects Unit (MSS/DCS/WAP)  
Tel: 81333  
[t.fernandez-toledo@unesco.org](mailto:t.fernandez-toledo@unesco.org)  
[r.fayad@unesco.org](mailto:r.fayad@unesco.org)

## 12.9A Donation Record for a Work of Traditional or Popular Art

**DONATION RECORD FOR  
UNESCO**

**WORK OF TRADITIONAL OR POPULAR ART**  
Date of entry :

**Inventory No.**  
(to be added by MSS/DCS/WAP)

**Donor's name:**

Address:

Country:

Date of donation:

Occasion/reason for donation:

Provenance:

### **WORK OF TRADITIONAL OR POPULAR ART:**

Title of work:

Technique(s) used: mixed techniques (wool/horsehair/raffia, etc....)

Individual work by:

Style or school:

Dimensions:

weight:

series:

Signature and date:

Name of artist(s) and/or author(s):

Full name and address of author(s):

Telephone:

Country:

Special conservation or display conditions (hygrometry, security, etc.):

**Observations:**

Real **value** of donated work:

Insurance value:

Artistic and/or bibliographical **references** of the artist:

PHOTO

Download [12.9A Donation Record for a Work of Traditional or Popular Art](#) 





## 12.9B Donation Record for Works of Art

**DONATION RECORD FOR  
UNESCO**

**WORKS OF ART**  
Date of entry:

**Inventory No.**  
(to be added by MSS/DCS/WAP)

**Donor's name:**

Address:

Country:

Date of donation:

Occasion/reason for donation:

Provenance:

**WORK OF ART:**

Title of work:

Technique(s) used: mixed techniques (wool/horsehair/raffia, etc....)

Individual work by:

Style or school:

Dimensions:

weight:

series:

Signature and date:

Name of artist(s) and/or author(s):

Full name and address of author(s):

Telephone:

Country:

Special conservation or display conditions (hygrometry, security, etc.):

**Observations:**

Real **value** of donated work:

Insurance value:

Artistic and/or bibliographical **references** of the artist:

PHOTO

Download [12.9B Donation Record for Works of Art](#) 

## **13.1 Overview, Definitions, Roles, Authorities and Accountabilities**

### **Primary Author**

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

#### **1. Overview**

1.1 This Item is under drafting.

#### **2. Definitions**

Not applicable

#### **3. Policies**

Not applicable

#### **4. Roles, Authorities and Accountabilities**

Not applicable

#### **5. Procedures and Processes**

Not applicable

#### **6. Guidelines**

Not applicable

#### **7. Forms**

Not applicable

#### **8. Additional Help**

Not applicable

## **13.2 Policies on Public Information Related to Programme Implementation**

### **Primary Author**

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

### **1. Overview**

1.1 This Item is under drafting.

### **2. Definitions**

Not applicable

### **3. Policies**

Not applicable

### **4. Roles, Authorities and Accountabilities**

Not applicable

### **5. Procedures and Processes**

Not applicable

### **6. Guidelines**

Not applicable

### **7. Forms**

Not applicable

### **8. Additional Help**

Not applicable

## 13.3 Information Materials

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

#### 1. Overview

1.1 This Item is under drafting.

#### 2. Definitions

Not applicable

#### 3. Policies

Not applicable

#### 4. Roles, Authorities and Accountabilities

Not applicable

#### 5. Procedures and Processes

Not applicable

#### 6. Guidelines

Not applicable

#### 7. Forms

Not applicable

#### 8. Additional Help

Not applicable

## 13.4 Copyrights

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

#### 1. Overview

1.1 This Item is under drafting.

#### 2. Definitions

Not applicable

#### 3. Policies

Not applicable

#### 4. Roles, Authorities and Accountabilities

Not applicable

#### 5. Procedures and Processes

Not applicable

#### 6. Guidelines

Not applicable

#### 7. Forms

Not applicable

#### 8. Additional Help

Not applicable

## 13.5 Publications

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item. This Item applies to Headquarters and Field Offices (Original: English).

### 1. Overview

- 1.1 UNESCO's publications contribute to accomplishing the Organization's goals. They are an important means of maintaining, advancing and sharing knowledge, between and across all parts of the world.
- 1.2 While some aim to inform the general public, many provide specialists with expert knowledge drawn from UNESCO's fields of competence. These diverse publications all serve the common goal of bringing about positive change.
- 1.3 UNESCO has adopted an Open Access policy for its publications, which grants an irrevocable right of access to copy, use, distribute, transmit and make derivative works in any format within certain constraints. It applies to all UNESCO publications published from July 31, 2013.
- 1.4 With this publishing model, UNESCO reinforces its commitment to encourage and protect universal access to information and knowledge, which is the key to the advancement of innovative solutions for the challenges of international development.
- 1.5 This Item sets out the principles of publishing at UNESCO including its Open Access policy on publications. It applies across the Organization, including Headquarters, Institutes, Regional Offices and Field Offices.
- 1.6 It is complemented by comprehensive Publications Guidelines, designed to facilitate implementation of the policy by specifying and explaining the standard procedures to be applied across the Organization. The guidelines provide hands-on advice on all aspects of publishing at UNESCO, and should be followed by all persons employed by UNESCO dealing with publishing projects.
- 1.7 For more information see [UNESCO Publication Guidelines](#) and UNESCO Open Access Policy for publications.

### 2. Definitions

- 2.1 UNESCO publications consist of substantive material published for external audiences. They concern a variety of media, including print, electronic and multimedia, and include all publications whatever the distribution model.
- 2.2 Publications are classified under four broad content categories (see "[Strategizing publications for impact](#)") according to purpose, audience and significance with respect to UNESCO's work programme and strategic communication objectives. Content development, production, communication and dissemination processes should be largely determined by these categories, all of which may comprise different publication types. **All publications should be submitted to and approved by the Publications Board.**
- 2.3 A UNESCO publication which is considered to be a category 1, 2 or 3 by the Publications Board, whatever its form, should carry a UNESCO ISBN or (in the case of periodicals) ISSN and are evaluated individually by the Board. UNESCO ISBNs are awarded only when quality standards have been met. Publications in category 4 are presented to the Board as a list of publications for approval without being individually evaluated by the Board. Category 4 publications do not need ISBNs but can be awarded exceptionally, in

which case the publication will be evaluated by the Board.

- 2.4 Major UNESCO documents published in volume form may be considered as UNESCO publications, with the Organization as corporate author. UNESCO publications are issued by UNESCO alone or jointly by UNESCO and an outside publisher. UNESCO is legally responsible for the content, or shares responsibility in the case of a co-publication
- 2.5 It is important to distinguish UNESCO publications from documents ([AM Chapter 8](#)), communication materials, and other types of information material produced by UNESCO (see relevant sub-chapters).
- 2.6 It is also important to distinguish UNESCO publications from associated information materials. The latter are published with the moral, technical and/or financial assistance of the Organization, and include publications issued under UNESCO's patronage or published by UNESCO's networks. UNESCO is not legally responsible for the content of such publications, although it must ensure that they serve the interests of the Organization and will in no way damage its reputation.
- 2.7 **Publications** are classified as follows:
- (a) Category 1: Flagship Publications
- These publications are reports with global reach and major historical works that present UNESCO's official position or the official position of an intergovernmental group lead by UNESCO, or information resulting from its global perspective. Flagship publications are corporate products that are often scheduled for periodic release and serve as major advocacy tools for the Organization. As such they are designed to have a broad appeal to public interest at large.
- (b) Category 2: Key Publications
- These are high-profile products that: i) treat major policy issues of strategic importance – usually of global or regional scope; or ii) present official information resulting from UNESCO's global strategy and crosscutting knowledge platforms. Forewords are signed by the Director-General or an ADG, Secretaries and/or Heads of conventions. They are expected to reach a broad public either globally or regionally. ISBNs should be awarded to this category.
- (c) Category 3: Policy and technical publications
- These publications treat technical or policy issues of strategic importance but with limited impact for the general public or media. They may be attributed to and cited in the name of individual authors, editors or groups. Forewords are signed by the Director-General or an ADG, Secretaries and/or Heads of conventions
- (d) Category 4: Local studies, working papers and proceedings
- These publications contribute to the body of specialized knowledge on specific topics, and may be of country-specific, regional or global scope but with limited impact outside specifically targeted audiences. ISBNs are not necessary for this category but can be requested through the Publications Board, in which case the Board will evaluate. National or regional reports produced by Field Offices or Institutes may be better served by a foreword from a Director or Head of Office or Institute (for Conventions it would be appropriate for the Secretary of the Convention to sign the foreword).
- 2.8 For more information see [UNESCO Publication Guidelines](#):
- (a) [Chapter 1](#), "Planning and project definition" provides guidance on defining a publishing project;
- (b) [Chapter 2](#) "Content preparation" sets out the role of the Publications Board, including the quality control measures required for all publications, subject to which ISBNs are attributed.

### 3. Policies



### 3.1 Criteria for publication

- (a) All of UNESCO's publications must correspond to the Organization's programme priorities, and are tied in with the communication plan and public information strategy.
- (b) When a work is proposed for publication, it must be shown to serve the Organization's purposes, to meet a public need and to be the most suitable and effective instrument for doing so. The Organization's Publications Guidelines provide detailed guidance on defining a publication project.
- (c) Publications should be based on the principle of mutual respect between Member States and between the Organization and Member States. They should in no way impair the spirit of international understanding and cooperation or run counter to decisions adopted by UNESCO or any other organization of the United Nations system.
- (d) In the framework of the Open Access Policy, all UNESCO publications which are published on or after 31 July 2013 must be licensed using one of the Creative Commons 3.0 IGO licenses
- (e) A Publication and Distribution Plan must be submitted as part of the work plan upon approval of the C/5. It is discussed by the Publications Board and a preliminary list, approved by the Director-General, is presented to the Executive Board in the spring session following each General Conference. Planning must address objectives, relevance, target audiences, linguistic diversity, cost efficiency, distribution strategies and impact measurement, and should enable realistic print-runs to be established at the beginning of each project. Planning should also take into account the requirements of UNESCO's Climate Neutral Policy when this comes into effect. Qualitative and quantitative indicators to measure the distribution and impact of a publication must be adopted for all publication projects.
- (f) All contributions to the Publication and Distribution Plan should be validated and presented to the ADGs, the Directors of Corporate Services, and the Director of the UNESCO Institute for Statistics (UIS) according to their respective responsibilities. Field Offices and Institutes should present their contributions to the plan through the appropriate programmatic channels.
- (g) The Governing Bodies of Institutes and Intergovernmental Programmes will continue to play their role in determining, within the parameters of their mandates, the policies for the distribution and content for the publications produced by those Institutes or Programmes.
- (h) IOS will include in its audit plans, on a regular basis, a selection of individual publications from Headquarters and Field Offices.
- (i) For more information see [UNESCO Publication Guidelines](#):
  - (i) [Chapter 1](#) "Planning and project definition" provides guidance on planning a publishing project and incorporating it in the Publication and Distribution Plan;
  - (ii) [Chapter 6](#) "Distribution and stock management" explains how to evaluate distribution realistically;
  - (iii) [Chapter 7](#) "Evaluating impact" gives information on the tools available and how to make best use of them.

### 3.2 Copyright policy

- (a) UNESCO ensures that it holds the rights to everything it publishes, in order to safeguard its intellectual property and facilitate its dissemination in as many languages and forms as possible. It also enables the Organization to minimize its exposure to rights-related litigation.
- (b) UNESCO's practice is aligned with its position on international copyright policy, which it plays an active role in defining. As discussions progress within the Organization, its own copyright policy will evolve.
- (c) Current procedures are as follows:

- (i) UNESCO will only publish a work if author contracts ([Form AM 7-6](#), [Form HR 13-6](#)) have been concluded for all parts of the work carried out by authors and editors who are not employees of UNESCO at the time the work is submitted;
  - (ii) The Organization will only publish a work if written permission has been obtained to use any non-UNESCO copyright material (whether texts or illustrations) in the work, granting to UNESCO, for the entire term of copyright, the worldwide non-exclusive right (1) to reproduce, translate, adapt, re-illustrate, publish, perform, broadcast and communicate to the public, in any language and for all future editions and revisions, in printed and electronic format, the whole or any part of the Work in the Publication (2) to authorize other publishers or co-publishers to exercise any or all of these rights, no matter whether the work to be published by UNESCO is to be distributed free of charge or commercialized by UNESCO or other publishers; (3) to render the whole or any part of the work to multilingual Open Access Repository in electronic form, which is hosted within the Organization's full text database, UNESDOC. This entails the right of access to copy, usage, distribution, adaptation, for lawful purposes, within specified constraints;
  - (iii) In three specific instances, i.e. (1) when no author contract has been signed and the Organization needs to secure intellectual property rights, (2) when there is no payment to the author (as opposed to what is foreseen in author contracts), (3) when there is a need to supplement any contract established by the Organization with regard to intellectual property rights, UNESCO will only publish the work if a "grant of rights" has explicitly been agreed to in writing by the author or copyright holder ([Form AM 13-9](#) "Grant of Rights")
  - (iv) Application of these principles is the responsibility of those working on publications in the sectors, institutes and field offices. ERI/DPI's role is to ensure they are respected.
- (d) All UNESCO publications which are published on or after 31 July 2013 must be licensed using the Creative Commons 3.0 IGO licenses, as follows:
- Any publication created by a person employed by UNESCO for whom the Publications Board has given its approval on or after 31st July 2013 shall be published under CC BY SA license.
  - Any person external to UNESCO who co-authors a publication with a member of the Secretariat shall assign copyright to UNESCO. UNESCO authors are responsible for informing co-authors of the Open Access Policy and for obtaining the rights of the external co-authors. Therefore, all co-authored content shall be published under CC BY SA license.
  - For any publication produced in whole by a member of the Secretariat and published by an external publisher, UNESCO should retain the copyright of the publication. ERI/DPI shall negotiate an agreement with the publisher and determine the CC license under which the publication will be released. If permitted by the publisher, CC BY SA will be used.
  - Resources published by external publishers that have received funding in whole or in part from UNESCO shall be made available under one of the CC IGO licenses, with an embargo period acceptable if required by the publisher that should not exceed 12 months. In this context, external publishing partners will be strongly encouraged to apply the most liberal license possible.

All other UNESCO resources published by external publishers are subject to the requirements of the publisher. Nevertheless, UNESCO will retain ownership and complete control of the copyright for its own content.

Any content published prior to 31 July 2013 and for which UNESCO owns the rights, is considered in Open Access and is released on a case-by-case basis under one of the three following licenses: CC BY SA, CC BY NC SA and CC BY ND. Users should

refer to the type of restricted license attached to the publication for specific terms of use.

The Policy does not apply to publications where UNESCO has entered into special agreements with donors, external agencies or publishers before 31 July 2013.

Any material (such as images, illustrations, graphics, etc.) used within a publication is not covered by the Policy, unless (1) UNESCO owns the full rights or (2) its use is completely unrestricted (under a CC BY license or equivalent).

- (e) For more information see [UNESCO Publication Guidelines](#):
  - (i) [Chapter 2](#) “Content preparation“, explains how to ensure that the Organization has rights over all the material that it publishes;
  - (ii) [Chapter 2](#) also defines “fair dealing“ as applicable to the reproduction of UNESCO copyright material.

#### **4. Roles, Authorities and Accountabilities**

- 4.1 ERI/DPI is responsible for the framework controlling the quality of all publications, as well as managing the Publications and Auditory and Visual Material Fund as set out in [AM Appendix 13.5B](#). As part of the Open Access Policy, ERI/DPI is responsible for providing guidance to the Publications Officers and other specialized person employed by UNESCO of the Secretariat on all aspects of Open Access.
- 4.2 Together with KMI, ERI/DPI/PBM and MSS/D are in charge of storing, preserving, and making freely accessible in digital form the UNESCO publications using the Open Access Repository. All Units are also responsible for its maintenance.
- 4.3 Programme specialists are responsible for planning and managing all stages of the publication process (including the content preparation stage).
- 4.4 ADGs are responsible for validating all publications projects within their respective sectors.
- 4.5 Each sector has a Publications Officer, who is responsible for providing guidance and follow-up on all aspects of publication, editorial, production and rights issues within the sector. Publications Officers are also responsible for providing assistance on all issues arising within their respective Sectors concerning the application of the Policy and ensuring its implementation.
- 4.6 The Publications Board’s functions are set out in [AM Appendix 13.5A](#) “Publications Board – Terms of Reference”.
- 4.7 UNESCO Publication Guidelines provide a detailed explanation of roles and accountabilities for all stages of the publication process.

#### **5. Procedures and Processes**

##### **5.1 Publication life cycle and quality control process**

- (a) Each publication goes through a cycle that includes planning and project elaboration, content preparation, production, cataloguing and archiving, promotion, and distribution and stock management. This cycle must also include an evaluation of the extent to which the publication met its objectives and had an impact on the designated target audience. This information must then be taken into account to improve the efficiency and effectiveness of subsequent publishing projects.
- (b) Every step of the cycle must be respected, with the appropriate quality control, in order to produce and disseminate a publication of quality. UNESCO’s Publications Guidelines set out the quality control process, including the respective responsibilities for Programme Specialists, Publication Officers and Directors of the publishing unit.
- (c) As Gender Equality is one of UNESCO’s two global priorities, all persons employed

by UNESCO must ensure that gender equality issues are included in all documents and publications. Thus, all persons employed by UNESCO are requested to promote gender equality and women's empowerment in every document or publication they produce and they are invited to show greater sensitivity to the implications of the language they use. This requires adequate attention throughout the publication process, from planning to final production and distribution of publications.

- (d) ADGs and Directors of Corporate Services, Field Offices and Institutes have the overall responsibility for implementation of the guidelines.
- (e) The assignment of UNESCO ISBN and ISSN numbers is subject to the respect of the standards set out in the guidelines. It is managed within a framework under the responsibility of the sectors' publications officers and ERI/DPI.
- (f) Within that framework, Category 1 Institutes, Field Offices and Intergovernmental Programmes that have documented their quality control mechanisms will be directly responsible for the ISBN validation processes of the publications that they produce as long as they conform to the Policy and guidelines.
- (g) For more information see [UNESCO Publication Guidelines: Chapter 1](#) "Planning and project definition" explains the publication cycle. "[Strategizing publications for impact](#)" sets out the different quality control procedures required for the different categories of publications.

"[Gender Mainstreaming guidelines](#)" provides UNESCO staff with tools to facilitate the integration of gender equality in their publications.

## 5.2 Deposit into the Open Access Repository

- (a) The Open Access (OA) Repository provides digital publications in full text to the public without cost or other restrictions (other than embargoes and specific clauses restricting use). Its interface is in 6 languages.
- (b) Shall be deposited in the OA Repository:
  - immediately after the official date of publication, all resources published by UNESCO on or after 31 July 2013;
  - resources published by UNESCO before 31 July 2013 and for which UNESCO owns the rights to all parts;
  - resources published by external publishers on or after 31 July 2013. A written permission shall be obtained, allowing free online access to the publication. Some restrictions on use and an embargo period (12 months maximum) are acceptable if requested by the external publisher.
- (c) Users of the Open Access Repository are responsible for compliance with copyright restrictions and are expected to adhere to the terms and conditions defined by the rights holder.
- (d) On publication, the authoring Unit, together with the Pre-Media Unit of MSS/D, shall submit to the Open Access Repository an electronic copy of the relevant work, together with any source files and XML files where available, in accordance with the rules laid out in [AM Item 9.12](#) "Transfer of Electronic Documents for dissemination, Archiving and Related issues".

## 5.3 Authorship and ethical issues

- (a) Choice of authors
  - (i) Authors are chosen for their competency, without discriminating on the basis of factors such as geographical region or gender.
  - (ii) Authors may not be chosen unilaterally. Author selection must be approved via a two-tiered validation process, as defined in the Publications Guidelines.
- (b) The author contract

- (i) UNESCO will not publish any work unless author contracts ([Form AM 7-6](#), [Form HR 13-6](#)) (applicable also to volume editors) have been concluded for the production of work by all authors and volume editors who are not employees of UNESCO at the time the work is produced.
  - (ii) The author contract is the only complete and adequate instrument for transferring copyright of the work to be created by the author or editor to UNESCO for its publishing purposes. This includes granting licenses to publish the work in other languages and authorizing its reproduction in whole or in part, in any form or medium.
  - (iii) In three specific instances, i.e. (1) when no author contract has been signed and the Organization needs to secure intellectual property rights, (2) when there is no payment to the author (as opposed to what is foreseen in author contracts), (3) when there is a need to supplement any contract established by the Organization with regard to intellectual property rights, UNESCO will only publish the work if a “grant of rights” has explicitly been agreed to in writing by the author or copyright holder ([Form AM 13-9](#))
- (c) Who to credit as an author
- (i) An author is considered to be someone who creates an original work fixed in a tangible form of expression. An author may create a work independently or jointly with other authors. The Publications Guidelines specify the level of involvement in writing a text that corresponds to authorship.
  - (ii) The author (or volume editor) of a publication, whether or not a member of staff, should be acknowledged as such. This is also the case for authorship of a chapter in a collective work or an article in a periodical.
- (d) Mention of persons employed by UNESCO or programme units in introductory matter
- (i) No mention should be made of a person employed by UNESCO or programme units in the introductory matter to a UNESCO publication.
  - (ii) Nevertheless, the Division Director (or Director of Institute, Regional Office or Field Office) may authorize such mention if requested by the author or editor of the publication.
- (e) Plagiarism and use of previously published material
- (i) Plagiarism is the practice of presenting work written by someone else as one’s own. It is ethically reprehensible and can seriously undermine the intellectual credibility of the Organization.
  - (ii) Self-plagiarism, or the re-use without acknowledgement by an author of previously published material, can also pose ethical and rights problems.
  - (iii) All appropriate measures must be taken to ensure that no plagiarized material is published. Use of anti-plagiarism software is strongly encouraged.
- (f) Avoiding conflict of interest in the case of peer review
- (i) Peer review is an important aspect of quality control for many categories of publications.
  - (ii) However, it is important to ensure that reviewers do not have vested interests of any kind.
  - (iii) The Programme Specialist responsible for the publication must evaluate whether blind reviewing is necessary.
- (g) For more information see [UNESCO Publication Guidelines](#), [Chapter 2](#) “Content preparation” which provides guidance on:
- (i) Selecting and managing authors;
  - (ii) Establishing author contracts and respecting copyright;
  - (iii) Review processes to ensure quality of content.

#### 5.4 Authorization to use material published by UNESCO

- (a) Transmission, reproduction, use or transformation of any content, beyond that



allowed by this Policy, require the express written permission of the copyright owners.

- (b) Nevertheless, Category 1 Institutes, Field Offices and Intergovernmental Programmes with approved publication mechanisms may give authorizations for content produced by them, providing that they report regularly to ERI/DPI.
- (c) For more information see [UNESCO Publication Guidelines](#):
  - (i) [Chapter 2](#) “Content preparation”, explains how to ensure that the Organization has rights over all the material that it publishes.
  - (ii) [Chapter 2](#) also defines “fair dealing” as applicable to the reproduction of UNESCO copyright material.

## 5.5 Co-publishing and partnerships

- (a) Justification for partnership and choice of partner
  - (i) Before embarking upon any co-publishing venture or partnership, UNESCO must ensure that the partner is:
    - a. Reputable and financially solvent;
    - b. Well-situated in the field of the material to be published;
    - c. Likely to sell or distribute the material in a manner that substantially complements the Organization's own efforts and enhances the visibility of its publications;
    - d. Capable of handling any assigned production responsibilities;
    - e. Offering to participate in the venture at a fair price; and
    - f. Amenable to paying a reasonable share where royalties or other such payments are concerned.
  - (ii) These considerations, allied with a study of the financial benefits, must be weighed against any potential disadvantages affecting the unique profile and imprint of UNESCO publications and their avenues of sales and distribution.
  - (iii) No licensing or co-publishing agreements shall be negotiated or concluded for UNESCO-copyright material with any publishing partners without the clearance of ERI/DPI. The programme sector has the opportunity to discuss terms and review draft co-publishing contracts. All such agreements or internal memoranda are to be signed by the Director of ERI/DPI.
  - (iv) In the case of Category I Institutes, Field Offices and Intergovernmental Programmes with documented quality control mechanisms, they may grant rights for those of their publications not sold by UNESCO Publishing, provided that they report regularly to ERI/DPI.
- (b) Co-publishing
  - (i) UNESCO may co-publish with another publisher material to which the Organization owns the copyright (see section on rights above), or for which it has obtained sufficient rights to publish.
  - (ii) For co-publications, copyright is usually either held by UNESCO or shared. The latter is more often the case when the co-publisher contributes to the elaboration of the content. A co-publisher may be granted quotation rights, but UNESCO usually maintains translation rights. UNESCO will also maintain the right to publish local editions. UNESCO can then grant these rights if it wishes to do so.
  - (iii) In the context of the Open Access Policy, resources published by external publishers that have received funding in whole or in part from UNESCO shall be made available under one of the CC IGO licenses, with an embargo period acceptable, if required by the publisher, that should not exceed 12 months. However, external publishing partners should be strongly encouraged to apply the most liberal license possible.
- (c) Licensing agreements
  - (i) Licensing agreements grant certain rights to the publisher that will be issuing the publication. Licensing agreements are often used for translations and

local editions. In the case of translation, copyright usually lies with the publisher that carries out the translation.

- (ii) To avoid any distortion or interpretation that could affect UNESCO's image, adaptation/translation/derivatives should not carry any official emblem or UNESCO logo, unless they have been approved by the Publications Board and/or validated by the Organization.
- (iii) For more information on the use of the UNESCO logo on non-UNESCO publications, see the "Directives concerning the use of UNESCO's name, acronym, logo and internet domain names of UNESCO", approved by the General Conference at its 34th session ([34 C/Resolution 86 and its annex](#)).
- (d) Other types of publishing partnerships
  - (i) The Organization can provide assistance, in the form of services and subventions, for works published by individuals or organizations outside UNESCO which can be held to contribute to its visibility.
- (e) For more information see [UNESCO Publication Guidelines](#):
  - (i) [Chapter 1](#) "Planning and project definition", explains the potential advantages and disadvantages of co-publishing;
  - (ii) [Chapter 3](#), "Production" details the sharing of responsibilities in co-publishing partnerships.

## 5.6 Promotions strategy

- (a) Promoting publications must be considered at the very inception of any publications process and integrated at every stage of drafting and production.

Publications officers must provide guidance on all promotional issues and procedure and ensure that the promotion of the publication appears as part of the communication strategy of the division and sector as a whole.

The publication's cover and title must be integrated into the editorial process at an early stage to start promoting the publication before release. The guidelines for Book cover provide detailed guidance on designing an effective cover, and should be followed by all persons employed by UNESCO dealing with publishing projects.

- (b) Mainstream media

Programme specialists producing Category 1 and 2 must prepare a promotion strategy including key elements such as goal, messages, audience, format, calendar, launch date, promotions activities and budget allocated. Publications officers will organise an advisory meeting with programme officers and ERI/DPI up to 9 months before the planned launch date.

Publications officers shall assist programme specialists on producing a range of materials including press release, executive summary, facts and figures, key messages, etc. They shall ensure that the drafting and translation of these materials are included into the publications production process. For category 1 publications, these materials should be available in the six UN languages (in 3 languages for category 2 publications) at least two months before the launch event.

As part of a press campaign, programme specialists should work with the press office to draft the press release. ERI/DPI will organise its translation into the relevant languages. ERI/DPI will send out the press release to major news outlets in all countries, carry out a phone campaign to selected journalists, publish the press release on UNESCO's website and feature the story on UNESCO's homepage.

UNESCO Field offices shall work with their dedicated press officer or contact their cluster or regional office for press support.

- (c) Web and social media

As a minimum requirement, programme officers and the sectors' web managers must prepare a dedicated web page containing a basic set of information, including a blurb, cover image, release date and ISBN, list of authors, etc. Publications officers shall ensure that i) PDF or a UNESDOC link is displayed; ii) language is suitable for a general public; iii) social media are integrated into it (see [Paragraph 4.1 Web visibility](#)

– [guidelines on the promotion and marketing of UNESCO publications](#)).

Publications officers must assist programme specialists in the preparation of social media elements: photos, infographics, a human interest story, etc. These elements should be made available to the social media coordinator at least 1 week before launch event.

They shall also advise on the options available to reach the development community, experts or peers (specialized on-line networks and partners' social media).

(d) For more information see:

[“Guidelines on the promotion and marketing of UNESCO publications”](#)

Chapter 2 - Promotional material checklist

Chapter 3 – Developing a press strategy

Chapter 4 – Web and social media

“Social media guidelines”

## 5.7 Distribution

(a) E-Distribution

All new publications must be announced in newsletters or in a dedicated email message prior to their launch, at the time or just after the launch.

Publications officers will compile all programme staff contacts, experts or recent attendees of conferences, seminars and meetings and keep an updated distribution list for publications of the sector. Programme specialists will send the publication (PDF or a downloadable link) to a key target audience of the sector distribution list.

Publications officers shall ensure that the digital version of the publications is made available on the web through the OA Repository (using UNESDOC system) for free downloading, and use, immediately on publication or after an agreed period of time.

Field offices and institutes must enter publications into UNESDOC immediately after their launch to help reaching a wider audience and monitoring downloads.

(b) Print distribution

Programme specialists and publications officers must elaborate and carry out the sector's distribution strategy for the different categories of publications, including required print-run.

Publications officers are responsible for sector's stock management and effective distribution of sector's publications.

For-sale publications are sold through UNESCO Publishing (online and at the UNESCO bookshop) and its network of distributors across the world.

Publications that are not for sale shall be distributed by the programme sector to the target audience identified at the planning stage, including the Sector distribution list.

(c) In the case of co-publications, the respective responsibilities and geographical coverage in terms of promotion, distribution and sales must be negotiated carefully with partners. UNESCO normally secures a bulk order of copies for commercialization through UNESCO Publishing and for free distribution on the part of the programme sector.

UNESCO must continue to develop the distribution potential of its publications, by choosing its partners with care, researching potential markets, drawing on its numerous networks, and developing distribution strategies and channels in developing regions and for publications in less known languages.

(d) For more information see [UNESCO Publication Guidelines, Chapter 6](#) “Distribution and stock management” which covers the practical aspects of distribution and stock management.

[“Guidelines on the promotion and marketing of UNESCO publications, Chapter 5: Distribution”](#), which includes e-distribution and print distribution.



## 6. Guidelines

- 6.1 [UNESCO Publication Guidelines](#)
- 6.2 [Guidelines on the promotion and marketing of UNESCO Publications](#)
- 6.3 [Guidelines for Book Cover Design](#)
- 6.4 [UNESCO Guidelines on Gender Mainstreaming](#)
- 6.5 [UNESCO Guidelines on Forewords, Prefaces and Introductions](#)

## 7. Forms

- 7.1 [Form AM 7-6](#) “Contract for Services – Authors (Organizations or legal entities)”
- 7.2 [Form HR 13-6](#) “Contract for Individual Authors” “
- 7.3 [Form AM 13-9](#) “Grant of Rights”

## 8. Additional Help

Not applicable

## 13.5A Publication Board - Terms of Reference

### Purpose

The purpose of the Publications Board is to provide governance on UNESCO's publications with a specific focus on the alignment of publications with the Organization's programme priorities, maintaining the highest quality standards and forming an integral part of the strategy for a cost-effective dissemination of knowledge and optimal visibility.

### Guiding Principle

No publication proposal may be submitted to the Director-General or otherwise undertaken without first being reviewed by the Publications Board. For the complete set of rules concerning publications see [Item 13.5](#) of the Administrative Manual.

### Roles

1. To review the biennial Publication and Distribution Plan according to criteria of relevance, programmatic effectiveness and efficiency, language, resources and accessibility, and submit the consolidated Plan and recommendations for a well-focussed and manageable biennial Plan to the Director-General for presentation to the Executive Board in the spring session following each General Conference.
2. To review and approve or decline individual publication proposals, ensuring focus and relevance to programme priorities, visibility and multilingualism and based on specific criteria such as originality, expected results, diversity of authors and quality of peer and gender review.
3. To monitor all UNESCO's information materials (including those in electronic formats) and address instances where the Publications Board is bypassed when producing material that would be appropriately deemed to be publications.
4. To verify that all individual publication proposals are properly resourced and planned to conform to requirements set forth in the UNESCO Publication Guidelines.
5. To identify appropriate indicators and monitor the use of UNESCO's publications with respect to different target populations and organizational stakeholders, and to determine appropriate targets for each.
6. To review results periodically and propose means of improving UNESCO's dissemination of knowledge and visibility.
7. To promote best practices in such associated functions as publishing and dissemination partnerships, sales strategy, copyright management, electronic storage and dissemination including shifting from printed publications to electronic delivery, in line with UN policy.
8. To follow up on all audit and evaluation recommendations regarding UNESCO publications.

### Reporting

The Publications Board will report to the Director-General on publications activities at the end of each biennium.

### Membership

#### *Chair*

ADG/ERI on behalf of the Director-General

#### *Members* (for a two-year period)

One Director per programme sector to be appointed by the relevant ADG

Two Directors from field offices and Institutes

*Ex-officio*

The Bureau of Strategic Planning (BSP)

The Office of International Standards and Legal Affairs (LA)

The Division of Gender Equality (ODG/GE)

*Secretary*

Chief, Publications Unit, ERI/DPI

*Observers*

Publications Officers from the programme sectors or staff serving in that capacity

## **Functioning and processes**

### ***Meeting schedule***

On a monthly basis. Special sessions may be called in line with specific programming requirements.

### ***Agenda management***

The agenda will be action-oriented and determined by the Chairperson, in consultation with Board members.

### ***Meeting preparation***

The agenda and papers will be distributed at least three working days in advance of each meeting.

### ***Publication proposal evaluation***

Each publication project for submission should be prepared as follows:

Each publication project for submission should be prepared as follows:

- Programme Specialists are responsible for providing a briefing note containing all relevant information<sup>[1]</sup> on each project;
- Publications Officers in each sector should provide support to Programme Specialists and are responsible for ensuring that the files are complete. They also are responsible for transmitting them to the Board in a timely manner;
- Appointed Directors from each sector are responsible for presenting their sectors' projects at each Board meeting;
- The Board Members should read each briefing note in preparation for meetings and provide their comments during the meeting.

### ***Minutes and follow-up***

A report, including a summary of the key points of discussion, and an action sheet which identifies decisions taken and recommendations made at the meeting, will be prepared within five days for distribution to members.

## **Evaluation of functioning**

The Publications Board will conduct a self-assessment of its performance (alternatively IOS may undertake the assessment) on a bi-annual basis, to be rated against the following criteria:

1. The implementation of the Publication and Distribution Plan, including publications' relevance, adherence to quality standards and dissemination.
2. The timeliness and efficiency of manuscript evaluation.

The conclusions will figure as part of the bi-annual report to the Director-General on

publications activities.

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[1] This should include the following: title, author(s), language(s), summary, target audience, originality and added value, relevance to programme, partners, peer and gender review, quality control and impact evaluation foreseen. For a complete list, see [checklist in Publications Guidelines](#).

## 13.5B Regulations of the Publications and Auditory and Visual Material Fund

(31 March 2006)

1. The Fund shall be called the Publications and Auditory and Visual Material Fund.\*
2. The Fund shall be credited with:
  - (a) Revenue derived from the sale of UNESCO publications;
  - (b) Royalties derived from the sale of the rights of publications for which UNESCO owns the copyright;
  - (c) Revenue derived from the sale of auditory and visual material;
  - (d) Revenue derived from the sale of exhibitions and exhibition materials constructed by UNESCO or in which UNESCO has acquired rights;
  - (e) Appropriations to the Fund by the General Conference;
  - (f) Funds which may be made available by Executive Board transfers;
  - (g) Gifts, bequests and subventions accepted by the Organization in accordance with [Article IX, paragraph 3 of the Constitution](#), for the promotion of publications and auditory and visual material.
3. Expenditures shall be debited to the Fund which are incurred for the following purposes:
  - (a) For increasing the number of copies or duplicates:
    - (i) Of any edition of a UNESCO publication,
    - (ii) Of audiovisual material,
    - (iii) Of exhibitions and exhibition material, provided that there is reasonable assurance that the major part of the additional copies or duplicates will be sold;
  - (b) To assist translation and publication in languages less widely used than the working languages of UNESCO. The maximum amount in each year to be used for this purpose cannot be more than 50% of the income derived from the transfer of translation and publication rights on UNESCO publications to various publishers;
  - (c) For sharing with the regular budget the cost of production of a UNESCO publication, when there is reasonable assurance that the copies so printed will be sold within a period of two years;
  - (d) To provide remuneration to outside authors (including editors and translators) within the limits of earnings derived and anticipated from the sale of their works and from royalties and fees received from the granting of reproduction rights therein;
  - (e) For meeting the cost of reprinting UNESCO publications (and of reordering audiovisual materials) for which there is a wide demand (provided that there is reasonable assurance that the major part of the reprinted - or reordered - publications and material will be sold within a period of two years);
  - (f) For making reimbursable advances to publishers of part of the printing costs of certain works which fall within the UNESCO Publications Programme;
  - (g) For covering costs of sales promotion:
    - (i) For financing capital expenditure relating to the development of the publishing operations of the Organization, which shall be limited to expenditures on buildings, fixtures, machinery, equipment, furniture and other fixed asset items with a serviceable life expectancy of at least five years;
    - (ii) For financing publicity which will make the existence of UNESCO publications and auditory and visual materials, the subjects they deal with, and the available channels of commercial distribution better known to distributors of books and auditory and visual material, and potential customers;
    - (iii) For meeting the cost of certain posts and staff travel for sales and

- promotion of UNESCO publications and auditory and visual material;
- (iv) For meeting the cost of distribution of publications and auditory and visual material dispatched for sale to agents, subscribers and purchasers, including freight, postage, staff costs and materials and equipment used for this purpose;
  - (h) For financing market studies, new series in publications and the purchase of new types of communication material and under the limitations set forth in [Paragraph 8](#) below, innovations and improvements in publications series and new communication material.
4. Separate accounts shall be kept for the different categories of income and expenditure to facilitate good management and to identify the accumulated balances of:
    - (a) Publications;
    - (b) Auditory and visual materials.
  5. The operation of the Fund shall be subject to the budgetary control normally exercised within the Secretariat, to ensure that the Fund is self-supporting.
  6. Unless otherwise specified herein, all the financial transactions of the Fund shall be subject to the Financial Regulations and Rules of the Organization. All personnel appointed under the Fund shall be subject to the Staff Regulations and Rules of the Organization.
  7. At the end of each financial period, the unencumbered cash balance of the Fund (cash and other liquid assets less liabilities) shall be surrendered to Miscellaneous Income of the General Fund of the Organization after deduction of the following amounts which may be carried forward in the accumulated balance to the following financial period:
    - (a) An amount, to be kept in reserve, comprising six months general and administrative expenses of the publications sub-account of the Fund based on the experience of the immediately preceding calendar year;
    - (b) An amount to facilitate the good management of the Auditory and Visual Materials sub-account of the Fund not to exceed six months operational expenditure based on the experience of the immediately preceding year;
    - (c) An amount for capital expenditure estimated to be incurred for the Fund in the following financial period on buildings, fixtures, machinery, equipment, furniture and other fixed asset items with a serviceable life expectancy of at least five years.
  8. The Director-General shall submit the accounts of the Fund for audit by the External Auditor(s) in the same way as the regular accounts of the Organization.
  9. These Regulations may be amended by the Director-General; all amendments shall be reported to the Executive Board for information.

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\* Within the Secretariat, the Fund may be referred to as the 'Publications Fund'.

## 13.6 Communication Materials

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

#### 1. Overview

1.1 This Item is under drafting.

#### 2. Definitions

Not applicable

#### 3. Policies

Not applicable

#### 4. Roles, Authorities and Accountabilities

Not applicable

#### 5. Procedures and Processes

Not applicable

#### 6. Guidelines

Not applicable

#### 7. Forms

Not applicable

#### 8. Additional Help

Not applicable

## 13.7 Web Portal

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

### 1. Overview

1.1 This Item is under drafting.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable



## 13.8 Associated Information Materials

### Primary Author

For any information or suggestions, please contact Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

#### 1. Overview

1.1 This Item is under drafting.

#### 2. Definitions

Not applicable

#### 3. Policies

Not applicable

#### 4. Roles, Authorities and Accountabilities

Not applicable

#### 5. Procedures and Processes

Not applicable

#### 6. Guidelines

Not applicable

#### 7. Forms

Not applicable

#### 8. Additional Help

Not applicable

## 13.9 Use and Authorization of UNESCO's Name, Acronym and Logo

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item (Original: English).

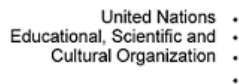
### 1. Overview

- 1.1 The use of UNESCO's name, acronym and logo plays an important role in the Organization's effort to broaden its networks, increase its outreach, and enhance its visibility. It contributes to the pursuit and achievement of the Organization's strategic objectives.
- 1.2 The UNESCO name, acronym and logo are the Organization's intellectual property. The UNESCO Secretariat should take all necessary steps to ensure their correct use and to protect them from inappropriate use or unauthorized use.
- 1.3 In the framework of the "*Directives Concerning the Use of the Name, Acronym, Logo and Internet Domain Names of UNESCO*" approved by the General Conference at its 34th session ([34C/Resolution 86 and its annex](#)), this Item sets out the guidelines on the use and authorization of the UNESCO name, acronym and logo. These guidelines apply across the Organization, including Headquarters, Field Offices, and UNESCO Institutes.
- 1.4 This Item is complemented by the *UNESCO Logo Toolkit*, which is designed to explain in a visual way, wherever possible, the guidelines mentioned in this Item.
- 1.5 This Item is produced in order to help staff members to understand, first of all, how the Organization's name, acronym and logo should be used by the Secretariat itself; secondly, in what context and through what procedures the Organization's name, acronym and logo could be authorized to external organisations for use for their events and activities in terms of patronage from and contractual arrangements with UNESCO, or in the context of UNESCO conventions, intergovernmental programmes, programme networks, and events of celebrations, etc.
- 1.6 This Item and the *UNESCO Logo Toolkit* will be reviewed and updated from time to time, based on staff feedback and new operational requirements.

### 2. Definitions

- 2.1 **The full official name** is: United Nations Educational, Scientific and Cultural Organization. In addition to the six official languages, the name may also be translated into any other national language.
- 2.2 **The acronym** is: UNESCO. It is formed in capital letters from the initials of the full name in English. It may be written in any characters.
- 2.3 **The logo or emblem** which is the official seal of the Organization, comprises three parts:
  - the temple symbol including the UNESCO acronym,
  - the full official name,
  - the dotted line in logarithmic progression.



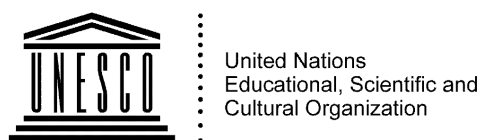


- 2.4 The full name of the Organization underneath the temple symbol within the logo can be featured in one or more official language, or in a language that is not an official language of UNESCO, or in a combination of an official language and a non-official language of UNESCO. The factor to be taken into account is the need of the concerned target audience or the language(s) used in the relevant document.
- 2.5 In addition to the UNESCO logo, certain UNESCO programmes and networks also have their own emblem due to historical reasons. These emblems, if registered under the Paris Convention for the Protection of Industrial Property, are also the property of the Governing Organs of UNESCO and the UNESCO Secretariat. However, the emblems adopted by organs established under UNESCO Conventions are not the property of the Governing Organs of UNESCO or the UNESCO Secretariat unless they are registered as UNESCO's property under the Paris Convention.
- 2.6 A linked logo refers to a logo block that is composed of the UNESCO logo on the left, and the name, together with, if it exists, the emblem of the programme or network, that are placed on the right side of the vertical dotted line of the UNESCO logo.

### 3. Policies

#### 3.1 Use by the Secretariat

- (a) The use of the UNESCO name, acronym and logo for UNESCO Secretariat's activities, events, programmes, and projects is statutory.
- (b) The UNESCO logo is not used alone. Often, it is accompanied by a short text featured on the right side of the vertical dotted line that specifies the name of the Programme Sector and the Field Office, or provides the name of the programme or other information as required.
- (c) In the case of UNESCO programmes and networks where if the programmes and networks emblem exist, the Secretariat should always use a linked logo rather than the emblem of the programme or the network alone. In the case of Conventions, the rules, which are usually in the form of operational guidelines that are adopted by organs established by the Conventions, vary.
- (d) In special cases (for example, on promotion gifts such as USB keys, pens and pencils etc.), a reduced logo containing the temple symbol alone, or an inline logo (a horizontal format as illustrated below), or a linked logo without the full name of the Organization and the name of the programme or network is also used. Please consult ERI/DPI/PBM's logo use focal point.



- (e) A UNESCO Institute's logo is composed of the UNESCO logo on the left, and the name, together with the logo if it exists, of the Institute, on the right. The logo of an Institute should not include any elements that are already featured in the UNESCO logo.
- (f) Logo use on UNESCO publications depends on if the publication is for sale or not. For for-sale publications, the UNESCO Publishing logo is used and, if possible, should be placed at the top left corner of the publication's cover; the temple symbol is featured on the publication's binding towards the lower end. For not-for-sale publications, the UNESCO logo is used on the publication's front cover; a linked logo

for a UNESCO Programme, Programme Sector, or Field Office can be featured on the back cover. In the case of a publication produced by a UNESCO Institute, the UNESCO logo for the Institute is used on the front cover for both for-sale and not-for sale publications.

- (g) For UNESCO's websites, the UNESCO logo is always featured at the top left corner of the page. The UNESCO full logo with its three elements is used. For UNESCO's social media, the UNESCO temple symbol is used.
- (h) All members of the Secretariat are asked to use the name, acronym and logo of UNESCO strictly in accordance with the Organization's policies and graphical guidelines.
- (i) Only ADG/ERI is empowered to approve the creation of new logos for UNESCO's programmes and networks or in relation to inter-agency activities. The general policy is to avoid the creation of programme, network or activity logos because they may dilute the attention of the public from the UNESCO main logo. If such logos are created, they should always be associated with the logo of UNESCO.

### 3.2 Authorization by the Secretariat

- (a) The UNESCO name, acronym and logo can be authorized for external use.
- (b) The UNESCO name, acronym and logo can be authorized for use for one-off activities that have been placed under UNESCO's patronage (please see [Paragraph 5.1](#) of the Item for details). If the same activity takes place again, a new request has to be made and a new patronage has to be granted before logo use can be authorized.
- (c) The UNESCO name, acronym and logo can be authorized for use for activities, programmes, projects and co-publications that have been developed in partnership with UNESCO under contractual arrangements (please see [Paragraph 5.2](#) of the Item for details).
- (d) The UNESCO name, acronym and logo can be authorized for use in connection with UNESCO Conventions, Intergovernmental Programmes, and Programmes and Networks (please see [Paragraph 5.3](#) for details), together with events of celebrations such as International Decades, International Years and International Days (please see [Paragraph 5.4](#) for details), as well as UNESCO Anniversaries and Prizes (please see [Paragraph 5.5](#) for details).
- (e) In addition, the UNESCO name, acronym and logo can also be authorized for use to UNESCO's Goodwill Ambassadors and personalities.
- (f) As far as other individuals are concerned, although UNESCO may authorize the use of the UNESCO name, acronym and logo in connection with the activities for which an individual has concluded a contract arrangement with UNESCO, UNESCO should not authorize such use to the individual as far as his or her letter-heads, name cards or websites are concerned.
- (g) Further, the UNESCO name, acronym and logo cannot be authorized to another institution for use except in the case that the concerned institution is a designated member of a UNESCO programme or network (for example, a university is nominated as a UNESCO UNITwin Chair, or a city is named as a UNESCO Creative City, etc.). NGOs that have established relations with UNESCO cannot be authorized to use the UNESCO logo for general communication and information purposes although they can request for UNESCO's patronage for those short-term activities that they may organize.
- (h) And further, the UNESCO name, acronym and logo cannot be authorized for use on publications that are produced through a licensing agreement issued by UNESCO unless exceptionally approved (please see [Paragraph 5.7](#) for details).
- (i) Finally, the UNESCO name, acronym and logo cannot be authorized for use on another organization's general website because this would create the impression that UNESCO endorses the organization. However, the UNESCO logo, accompanied by an appropriate text (such as "Under the patronage of UNESCO" or "With the support of UNESCO" etc.) can be used on the event or project specific pages of these external

organizations' website if UNESCO has an association with the event or the project.

- (j) A distinction between internal use, i.e. use for activities of the UNESCO Secretariat and external use, i.e. authorized use for activities of other entities, must be made and be shown through the way that the logo is presented. The UNESCO logo with its three elements, the UNESCO temple symbol or a UNESCO linked logo, is reserved strictly for internal use only. An extra text that specifies the association with UNESCO, such as "With the support of UNESCO", must be added into the UNESCO logo when it is authorized for external use.
- (k) In the case of activities that are jointly organized by UNESCO and an external entity, when the communication (such as press release, promotional materials etc.) is carried out jointly, the UNESCO logo or linked logo can be used; but, when the communication is undertaken by the external entity alone, only the UNESCO logo or linked logo accompanied by an extra text such as "In partnership with UNESCO" should be authorized.
- (l) The authorization for the use of the UNESCO name, acronym and logo, including the duration and scope wherever relevant, must be made in advance and in writing and in accordance with official procedures.
- (m) The visual presentation of the UNESCO logo that is authorized for external use is decided by UNESCO and must be in conformity with UNESCO's graphical guidelines.
- (n) When authorizing the use of the UNESCO name, acronym and logo, it is important to bear in mind that although such use can contribute to the visibility of UNESCO, a use authorized without due consideration and assessment can also bring potential risks to the Organization's image and reputation.

#### **4. Roles, Authorities and Accountabilities**

- (a) The Director-General is empowered to grant UNESCO's patronage and authorize the use of the UNESCO name, acronym and logo in connection with patronage.
- (b) Patronage and the use of the UNESCO's name, acronym and logo in connection with patronage, cannot be authorized by Assistant Directors-General, or Directors and Heads of Field Offices, or Directors of Institutes.
- (c) To ease and facilitate day-to-day administration of the Secretariat, the concerned Programme Sectors and Field Offices are responsible for the authorization of the use of the UNESCO name, acronym and logo in connection with contractual arrangements after contractual arrangements have been officially established.
- (d) To ease and facilitate day-to-day administration of the Secretariat, the concerned Programme Sectors are also responsible for the authorization of the use of the UNESCO name, acronym and logo to the management authorities, responsible entities or members in relation to UNESCO Conventions, Intergovernmental Programmes, and Programmes Networks.
- (e) In the case of commercial use, which is subjected to a specific contractual arrangement, the Director-General has the sole prerogative to authorize the use of the UNESCO name, acronym and logo.
- (f) ERI/DPI is responsible for the use and authorization of the UNESCO name, acronym and logo related to publications.
- (g) Programme Sectors and Corporate Services are advised to designate a Focal Point who has the responsibility for guiding their Sectors or Services on issues and procedures related to the use and authorization of the UNESCO name, acronym and logo.
- (h) The Programme Sectors, Field Offices and Institutes are responsible for taking actions on incorrect or unauthorized use of the UNESCO name, acronym and logo.
- (i) The Director of ERI/DPI has the overall responsibility for ensuring that the use and authorization of the UNESCO name, acronym, and logo are in compliance with the

Organization's policies and guidelines. ERI/DPI/PBM functions as the Organization's Focal Point on all issues related to branding, co-branding, and the use and authorization of the UNESCO name, acronym and logo.

- (j) The Director of Legal Affairs should be consulted as necessary.
- (k) In the event of a disagreement between units, the matter should be referred to the Director-General via DIR/ODG for a final decision.

## 5. Procedures and Processes

### 5.1 Patronage

- (a) The UNESCO name, acronym and logo can be authorized to an external activity for use if the external activity has been granted UNESCO's patronage. Patronage is the moral support provided by UNESCO to those activities that are organized by external organizations. UNESCO is not financially or legally responsible for these activities, nor is UNESCO in any way involved in these activities.
- (b) UNESCO may grant patronage to one-off activities whose duration is shorter than six months, such as festivals, conferences, forums and seminars, etc. If the same activity takes place again, the Secretariat must ensure that a new patronage request is made by the organizers.
- (c) Since the Director-General is the only person who has the power to grant patronage, the Secretariat needs to advise external organizations that patronage requests should be addressed to the Director-General and sent to the Office of the Director-General in the first instance.
- (d) The Secretariat should also advise external organizations that a UNESCO patronage terminates with the end of the concerned activity. If the activity is repeated or a similar activity is organized again, the Secretariat should advise that a new patronage request be made.
- (e) The Secretariat should follow the steps below to deal with patronage requests:
  - § The Secretariat advises the patronage requesting organization to, first of all, complete the UNESCO Patronage Request Form ([please see 7.1 of this item](#))
  - § The Secretariat asks the patronage requesting organization to send the completed form, together with a covering letter, to the concerned National Commission for UNESCO. If the request is concerned with a publication or an audio-visual product, the Secretariat needs to remind the patronage requesting organization that a summary of the publication and a copy of the audio-visual product should be sent together with the completed Request Form;
  - § The Secretariat explains to the patronage requesting organization that the concerned National Commission will send the request, together with the National Commission's own recommendation letter, to the Director-General of UNESCO;
  - § On receiving the request, the Office of the Director-General registers the request and assigns it to the relevant Programme Sector for assessment and preparation of draft reply;
  - § In the case that a patronage request is accepted, the concerned Programme Sector prepares a draft reply in the name of the Director-General that grants UNESCO's patronage and authorizes the use of the UNESCO logo. In the case that the patronage request is declined, the Programme Sector prepares a draft reply in the name of the Assistant Director-General to this effect;
  - § In whichever case, the draft response should first be approved by the concerned ADG, and then sent to ADG/ERI and ODG for visa. Responses concerning an activity or an entity in Africa should also be sent to AFR for clearance;
  - § If patronage is granted, the concerned Programme Sector needs to include a copy of the document entitled "*General Conditions on the Use of the UNESCO*

Logo” (please [see 7.2 under section 7 \(“Forms”\)](#) for the document) in the letter of the Director-General that is to be sent out;

§ In addition to information on the terms and conditions of using the UNESCO logo, the General Conditions document informs the requesting organizations to make contact with UNESCO at [logo@unesco.org](mailto:logo@unesco.org) (administered by ERI/DPI/PBM) in order to obtain an electronic file of the UNESCO logo for patronage. A report form is also contained in the General Conditions document;

§ When the event organizers contact ERI/DPI/PBM to request the logo file, ERI/DPI/PBM sends them the UNESCO logo accompanied by the wording “Under the patronage of UNESCO”, informing the event organizers that they can use the logo on the communication material of their events and asking them to complete and send back the report form to ERI/DPI/PBM.

## 5.2 Contractual arrangement

- (a) The use of the UNESCO name, acronym and logo can be authorized to a contractor after a contractual arrangement between the UNESCO Secretariat and a contractor has been made for the purpose of implementing a UNESCO programme or undertaking a partnership project.
- (b) The Secretariat should ensure that the following articles concerning the use of the UNESCO name, acronym and logo are included in the contractual document:
  - § Unless authorized in writing by UNESCO, the contractor shall not use the name, acronym or official logo of UNESCO, or any abbreviation of the name of UNESCO, for advertising or for any other purposes.
  - § If logo use is authorized, the graphical modality of the UNESCO logo is decided by UNESCO and it cannot be modified without prior written authorization from UNESCO.
- (c) Programme Sectors and Field Offices need to ensure that no once-for-all authorization for the use of the UNESCO name, acronym and logo is given in a contractual arrangement. UNESCO should advise the contractor to contact the concerned Programme Sector or Field Office each time when it needs to use the UNESCO name, acronym and logo for a specific activity within the framework of the contractual arrangement.
- (d) The logo authorized for use in the framework of a contractual arrangement must include a specific text on the right side of the vertical dotted line of the logo, such as “In cooperation/In Partnership with UNESCO”, “In cooperation/In Partnership with the xxx Sector/Field Office”, or “With the support of”, or “In support of” etc., so that the association with UNESCO is clearly shown in the logo.
- (e) **Commercial use** refers to the use of the UNESCO name, acronym, and logo for an activity with the purpose of selling goods or services for profit. In the case of commercial use, which is subjected to a specific contractual arrangement, the Director-General has the sole prerogative in terms of authorization. This requirement, however, does not apply to UNESCO’s own merchandizing activities, such as those items on sale at the UNESCO gift shop. UNESCO’s own merchandizing activities at the UNESCO gift shop are administered by ADG/ERI on behalf of the Director-General.

## 5.3 Conventions, Intergovernmental Programmes, UNESCO Programmes and Networks

- (a) In the case of conventions, the emblems that are adopted by organs established under UNESCO conventions are not the property of the Governing Organs of UNESCO or the UNESCO Secretariat unless they have been registered at the Paris Convention as UNESCO’s property. The rules in the form of operational directives concerning the use of a convention emblem, including if the emblem should or should not be used together with the UNESCO logo, are adopted by the organs established by the convention. However, when the convention emblem is linked with the UNESCO logo, the guidelines on the use of the UNESCO name, acronym and logo will apply to the UNESCO and convention linked logo.



- (b) In the case of intergovernmental programmes and programme networks, if an emblem exists for the programme or the network, it should already be used together with the UNESCO logo.
- (c) When authorizing the use of the UNESCO/Convention, UNESCO/Intergovernmental programme, and UNESCO/programme and network logo to a site, a reserve, or a member of the programme or network, the Secretariat needs to ensure that a standardized text is inserted into the logo. For example:
- § For World Heritage sites  
*Name of the specific World Heritage site*  
*Inscribed on the World Heritage List in year*
  - § For Man and the Biosphere Reserves  
*Name of the biosphere reserve*  
*Biosphere Reserve since year*
  - § For items on the Memory of the World Register  
*Name of the specific item*  
*Inscribed on the Register in year*
  - § For UNESCO Creative Cities  
*Name of the city and name of the designated area*  
*Designated UNESCO Creative City in year*
  - § For UNESCO UNITwin Chairs  
*UNESCO Chair in/on/for + name of nominated title*

#### 5.4 International Decades, International Years and International Days

- (a) International decades are proclaimed by the General Assembly of the United Nations. Proposals for international decades, which include information on the lead agency or agencies, are to be submitted to ECOSOC. ECOSOC recommends that the General Assembly adopt them after the proposals have been reviewed by the intergovernmental bodies concerned, taking into account the views of all Member States and NGOs concerned.
- (b) International years are also proclaimed by the General Assembly of the United Nations. Proposals for the proclamation of international years are to be submitted directly to the General Assembly which, however, may decide to bring them to the attention of ECOSOC..
- (c) In the case of United Nations specialized agencies, such as UNESCO, the proclamation of international days depends on their governing bodies and internal regulations only. Consequently, UNESCO does not need to go through the General Assembly of the United Nations to proclaim an international day. However, once the day is proclaimed, UNESCO or another specialized agency may request the General Assembly of the UN to endorse the international day, but this is not mandatory.
- (d) In the case where UNESCO is the lead agency or where it is a UNESCO international day, UNESCO can authorize logo use to external organizations wishing to organize activities to celebrate the International Decade, International Year, or International Day. Such authorization is administered by the Assistant Director-General of the concerned Programme Sector on behalf of the Director-General. The Secretariat should follow the following procedures:
- § The Secretariat should advise requesting organizations to prepare a letter of request, or fill in an International Decade/Year/Day logo use request form that has been prepared in advance by the concerned Programme Sector;
  - § The Secretariat should also explain to requesting organizations that they should send their request letter or the completed form to the concerned National Commission in the first place because UNESCO can only consider those requests that have received a written support of the National Commission;



§ The Secretariat should note that a written support from the National Commission is not obligatory if the request comes from an organization with which the Secretariat is already working or from an NGO that has an established relationship with UNESCO;

§ The logo that the Secretariat can authorize for use will be the UNESCO and International Decade/Year/Day logo, accompanied by the text “In support of”.

### 5.5 Anniversaries and Prizes

- (a) Since anniversaries and prizes are established by the Governing Organs of UNESCO, the Secretariat can give permission for the use of the UNESCO name, acronym and name when such use is requested by the Member States.
- (b) In order to ensure that the correct modality of the logo is used, the Secretariat should contact ERI/DPI/PBM to ask for the creation of the anniversary or prize logo when such a request of use arises.

### 5.6 Publications

- (a) While the UNESCO name, acronym and logo are authorized for use for co-publications, they are normally **not** authorized for use for publications produced under a licensing agreement granted by UNESCO.
- (b) Licensing agreements grant certain rights (normally the translation rights) of a UNESCO publication to a third-party publisher. UNESCO is not responsible for the quality of the translated work and does not usually own the copyright of the translated publication.
- (c) If the translation of a UNESCO publication is published by a National Commission for UNESCO, the Secretariat should advise the National Commission to use the UNESCO logo for the National Commission on the publication and to place the logo at the right bottom corner of the front cover of the publication.
- (d) If the translation of a UNESCO publication is published by the Government of a UNESCO Member State, the option of authorizing the UNESCO logo with the text “In support of UNESCO” could be considered by the Secretariat. The logo could be placed at the right bottom corner of the front cover, or on the back cover, or on the first inside page of the publication.

### 5.7 Stamps

- (a) The Secretariat can authorize the use of the UNESCO name, acronym and logo on stamps produced by UNESCO Member States’ national postal offices when the theme of the stamp has a link with UNESCO’s programmes and activities.
- (b) ADG/ERI administers requests for the use of the UNESCO name, acronym and logo on stamps on behalf of the Director-General.
- (c) The Secretariat should advise the national postal office to prepare a request letter to provide information on the background, the theme of the planned stamp, and the anticipated date of the issue.
- (d) The Secretariat should ask the national postal office to send the request, accompanied ideally by the design of the stamp, to the concerned National Commission for UNESCO, which should forward the request to ADG/ERI with its own recommendations.
- (e) If a request for logo use is authorized, ERI/DPI will send the UNESCO logo, or the UNESCO/programme linked logo to the National Commission.
- (f) Due to the extremely limited space on the stamp, the Secretariat can authorize the UNESCO temple symbol alone or a linked logo comprising the temple symbol and the emblem of the programme (for example, the UNESCO temple symbol and the World Heritage emblem) without the full name of UNESCO or the name of the programme.

### 5.8 Coins and Medals

- (a) UNESCO’s coins and medals are produced in the framework of a partnership

agreement signed between UNESCO and the Swiss Company *Produits Artistiques Métaux Précieux* (PAMP) in May 2012.

- (b) In cooperation with the national banks and mints of UNESCO's Member States, the programme produces and issues UNESCO-branded commemorative coins and medals themed on UNESCO's programmes, such as World Heritage sites, and UNESCO biosphere reserves.
- (c) The partnership programme is administered by ERI/DPI/PBM in consultation with concerned Programme Sectors and Services.
- (d) All questions related to the UNESCO-PAMP commemorative coins and medals programme should be addressed to ERI/DPI/PBM at [coins@unesco.org](mailto:coins@unesco.org)
- (e) UNESCO also had its own commemorative medals programme in the past. The medals, some of which are still available for purchase, are in gold, silver or bronze. They cover more than 50 different themes that range from world heritage sites, anniversaries, personalities to historical events. While some medals were produced at the initiative of UNESCO, others were produced at the request of UNESCO's Member States.
- (f) More information on UNESCO's own commemorative medals can be obtained at UNESCO's book and gift shop at UNESCO Headquarters.
- (g) ADG/ERI administers requests for the production of new medals for UNESCO's Prizes or other events on behalf of the Director-General.

### 5.9 Dealing with Wrong Use and Unauthorized Use

- (a) In cases of wrong use and unauthorized use, the concerned Sectors, Services, and Offices should ensure, in consultation with ERI/DPI/PBM and ERI/MSP, that all relevant information is collected and that actions are taken to settle such cases amicably.
- (b) The concerned Sectors, Services, and Offices should also keep the National Commission informed of the process.
- (c) If amicable settlement of the issue cannot be achieved, DIR/LA shall advise the concerned Sectors, Services and Offices, in close collaboration with ODG, ERI/MSP and ERI/DPI/PBM, and with the National Commission, on the appropriate legal measures to be taken.

## 6. Guidelines

6.1 Directives Concerning the Use of the Name, Acronym, Logo and Internet Domain Names of UNESCO ([Resolution 34 C/86](#))

6.2 [UNESCO Logo Toolkit](#)

## 7. Forms

7.1 Patronage Request Form

7.2 [General Conditions on the Use of the UNESCO Logo](#) (only to be sent out together with the Director-General's letter that grants patronage and authorizes the use of the UNESCO patronage logo)

## 8. Additional Help

- 8.1 [UNESCO internet site](#)
- 8.2 [UNESCO intranet site](#)
- 8.3 [UNESCO int](#) (Logo Use and Authorization Guidelines for National Commissions)
- 8.4 ERI/DPI/PBM logo use focal point: [logo@unesco.org](mailto:logo@unesco.org)

## 13.10 Outreach to the Media

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item.

### 1. Overview

1.1 This Item is under drafting.

### 2. Definitions

Not applicable

### 3. Policies

Not applicable

### 4. Roles, Authorities and Accountabilities

Not applicable

### 5. Procedures and Processes

Not applicable

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable

## 13.11 Cultural Events arranged at UNESCO Headquarters by the Secretariat

### Primary Author

For any information or suggestions, please contact the Bureau for the Management of Support Services, Division of Conferences, Languages and Documents, Conference and Cultural Events Management Section (MSS/CLD/C), which is responsible for this Item. This Item is applicable at Headquarters only (Original: English).

### 1. Overview

- 1.1 This Item sets out the regulations on the utilization and terms for the letting of exhibition spaces and the concert hall (Room I) by the UNESCO Secretariat and describes the roles, responsibilities and procedures for the letting of such facilities.
- 1.2 For cultural events organized by organisers other than the Secretariat, see [AM Item 13.12](#). For meeting and conferences, see [AM Item 12.5](#) and [AM Appendix 12.5A](#).

### 2. Definitions

- 2.1 **Events and organizers concerned.** Cultural events of various kinds, such as exhibitions, concerts, shows, performances involving dance or drama, film projections, commemorations, prize ceremonies, special events, etc., may take place at UNESCO Headquarters, on the initiative or under the responsibility of sectors, offices and bureaux. MSS/CLD/C is responsible for accepting (or refusing) requests for cultural events of this kind at Headquarters. These events are governed by the rules and administrative procedures set out in this Item.

### 3. Policies

- 3.1 **Compatibility with the general policy of UNESCO.** The organizer must indicate the purpose of the event and, if it is an exhibition, describe in detail what is to be displayed. He/she must also undertake not to include anything that may be offensive to a UNESCO Member State or damaging to the Organization's image and reputation, or contrary to the spirit of understanding and cooperation.
- 3.2 **Place, dates and duration**
  - (a) Cultural and similar events organized by the Secretariat may be held during sessions of the General Conference and the Executive Board provided that the Conference and the Board are not disrupted by them. The Secretariat of the Governing Bodies (GBS) submits the programme and timetable of cultural activities to be held during sessions of the General Conference or the Executive Board to the Director-General for approval.
  - (b) Exhibitions may, as a rule, be set up in the following places: the Fontenoy buildings: Room I (except for exhibitions), Hall Ségur, the Salle des Pas Perdus, the Miró Halls, the Conference Hall (Foyer S.I), the Corridor between Room X and Room XI and the fences around UNESCO premises. The Conference Hall can only be used for exhibitions relating to a conference or cultural event taking place in Rooms I, II or IV, and only for the duration of these conferences or cultural events.
  - (c) Exhibitions may last between five working days and four weeks.
- 3.3 **Budgetary provisions.** The cultural events to which this Item refers must be shown in

the work plans of the sector, office or bureau involved and must be covered by adequate budgetary provisions. If they are not in the work plans an amendment must be made following the usual procedure. It is the responsibility of the sector, office or bureau organizing the event to find all the funds necessary for it. A special budgetary provision must be made in cooperation with the Bureau of Financial Management, Budget Monitoring and Reporting Section (BFM/BMR) if a cultural event is decided on during a financial period, and it will be organized by the sector, office or bureau designated by the Executive Office of the Director-General (ODG).

#### 4. Roles, Authorities and Accountabilities

- 4.1 **MSS/CLD/C** is responsible for examining applications submitted:
- (a) MSS/CLD/C checks that the cultural event planned is compatible with the Organization's objectives and programme and cannot harm the image or reputation of UNESCO.
  - (b) MSS/CLD/C will first provisionally reserve the necessary premises for the dates agreed and will inform the Division of Knowledge Management and Information Systems (KMI) and the other technical units concerned of material and technical requirements. MSS/CLD/C will confirm the reservation and take steps to provide all the necessary services. It will inform the sector, office or bureau concerned of the arrangements made.
- 4.2 **Responsibilities of the Sector, Office or Bureau.** The sector, office or bureau planning a cultural event as defined in this Item must first check with MSS/CLD/C as to the availability of premises and possible dates. The sector, office or bureau must then send promptly to MSS/CLD/C a formal written request specifying in detail the nature of the event, the place and date agreed upon, the need for linguistic and/or audiovisual interpretation (as necessary) and the budget code to which any expenses should be charged.
- 4.3 **Responsibilities of the Bureau of Financial Management (BFM).** Based on the value of works declared by the programme sectors for each exhibition, BFM, at the request of the sector, is responsible for debiting, by means of the provided budget code, an amount equivalent to 0.20% of the value of the works to the title of UNESCO insurance.
- 4.4 **Technical units (KMI, MSS/B, MSS/SEC)** and other units concerned have to estimate the cost of the services that they are to provide; provide the services required; take the necessary security measures; and inform MSS/CLD/C of the cost of such services.

#### 5. Procedures and Processes

- 5.1 **Admission of the general public.** The general public may be admitted to the cultural events covered by this Item, subject to arrangements and security measures agreed to in advance by MSS/CLD/C, the Safety and Security Management Section (MSS/SEC) and the sector, office or bureau concerned. The cost of any security services required is to be charged to the budget code allotted for the event. Exhibitions are open to the public from 9 a.m. to 5.30 p.m. on weekdays. Any other cultural event is subject to a specific invitation.
- 5.2 **Acquisition of equipment.** In the case of an exhibition or other event for which special equipment is required, the Buildings Management Section (MSS/B), KMI and the other technical units concerned will see whether existing equipment can be adapted or whether specially designed equipment is justified, and, in the latter case, whether it can be used again subsequently, including by other units of the Secretariat. KMI and the other units concerned will also see to what extent equipment could be sold after use.
- 5.3 **Public and press relations services.** When the event is in line with communication priorities, a programme sector, office or bureau may call on the Division of Public Information (ERI/DPI) to enhance the visibility of the event by mobilizing the relevant

public (internal and external) and using all existing communication tools suitable for the desired audience. In the event of specific needs, the communication costs required shall be invoiced to the organizer by ERI/DPI.

**5.4 Internal communication is the responsibility of ERI/DPI.** The display on intranet, notice boards or on the internal television circuit of information concerning cultural events is subject to the approval of ERI/DPI in consultation with the Division of Member States and Partners (ERI/MSP) if needed. If the announcements proposed for display do not conform to the provisions of the regulations as set out in [Paragraph 4.1](#), ERI/DPI prevents their display.

**5.5 Cultural events organized by the Secretariat with an outside partner**

When a sector, office, bureau, organizes a cultural event jointly with a permanent delegation or an outside body, it must be established that the outside partner will pay for the premises provided, according to the scale at real operating costs (see [AM Item 13.12, paragraph 3.8 \(d\)](#)), while the sector, office or bureau covers the technical services and staff costs. An undertaking may be requested from the outside partner that nothing in the planned event is likely to offend any Member State of the Organization.

**5.6 General Conference exhibitions organized by the Secretariat**

The financing of a General Conference exhibition, which may be supplemented by external funding sources, must be approved in the C/5 document. A committee tasked with defining the exhibition concept and preparing calls for tenders must be established and be composed of representatives of each programme sector in order to ensure proper project management and compliance with the specifications. The exhibition concept and budget must be approved by the Director-General and be submitted to the Senior Management Team (SMT) and the Headquarters Committee six months before the exhibition opens.

**6. Guidelines**

Not applicable

**7. Forms**

Not applicable

**8. Additional Help**

Not applicable

## 13.12 Cultural Events arranged at UNESCO Headquarters by Organizers other than the Secretariat

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information, Special Events Section (ERI/DPI/SPE), which is responsible for this Item (Original: English).

### 1. Overview

1.1 This Item sets out the regulations on the utilization and terms for letting of exhibition spaces and the concert hall (Room I) to organizers other than the UNESCO Secretariat, and describes the roles, responsibilities and procedures for the letting of such facilities. For cultural events organized by the Secretariat, see [AM Item 13.11](#). For projections in UNESCO Cinema, see [AM Item 13.13](#).

### 2. Definitions

2.1 Cultural events of various kinds such as exhibitions, concerts, shows, performances involving dance or drama, film projections, commemorations, prize ceremonies, special events etc. may be held at UNESCO Headquarters on the initiative of organizers other than the UNESCO Secretariat.

2.2 Cultural events include:

- (a) Those organized by the United Nations or other organizations of the UN system, at their expense and under their full responsibility, in connection with their objectives or activities;
- (b) Those organized by Member States or National Commissions, at their expense and under their full responsibility, and on topics consistent with UNESCO's objectives and programmes;
- (c) Those organized by UNESCO Staff Associations, at their expense and subject to the reservations set out in [Paragraph 3.5](#) below;
- (d) International non-governmental organisations admitted to consultative arrangements;
- (e) Those organized at their expense and under their full responsibility by organisations and associations whose stated aims and activities are in harmony with UNESCO's objectives and programme, such as:
  - (i) Intergovernmental organizations with which UNESCO has not concluded agreements;
  - (ii) International non-governmental organizations with which UNESCO has a formal relationship;
  - (iii) International non-governmental organizations with which UNESCO has operational relations;
  - (iv) Governmental bodies of Member States;
  - (v) Organizations or associations of Member States constituted under public law, or of comparable status;
  - (vi) Public service organizations or associations of Member States, or of equivalent status;
  - (vii) Non-profit-making organizations or associations of Member States;
  - (viii) Educational, scientific and cultural institutions of Member States;
  - (ix) Foundations.



### 3. Policies

- 3.1 **Compatibility with the general policy of UNESCO.** The applicant must indicate the purpose of the event and, if it is an exhibition, describe in detail what is to be displayed. He/she must also undertake not to include anything offensive to any UNESCO Member States or damaging to the Organization's image and reputation or anything contrary to the spirit of understanding and cooperation.
- 3.2 **Dates.** By decision of the General Conference and the Executive Board, cultural events by organisers other than the Secretariat may not take place during Conference and Board sessions. In exceptional cases, however, requests may be considered by the Secretariat of the Governing Bodies (GBS). In these cases, public access has to be approved by the Safety, Security and Transport Section (ADM/HQD/SEC).
- 3.3 **Places.** Events may as a rule be held in the following main areas:
- (a) The Fontenoy building: Room I (except for exhibitions); the main hall (Hall Ségur); the Salle des Pas Perdus; the Salles Miró; the Conference Hall (Foyer S.I), only for exhibitions presented within the framework of an event (meeting, ceremony, concert) taking place in Room I, II or IV; the corridor between Room X and Room XI.
  - (b) The spaces in Miollis/Bonvin buildings, the Bookshop Hall and the fences of the Fontenoy Buildings only available for expositions organized by the Secretariat (Programme Sector).
- 3.4 **Duration.** Exhibitions may last at least five working days and no more than two weeks.
- 3.5 **Restriction on the number of events.** In principle, the organizers mentioned in [Paragraph 2.2](#) above may not hold more than two events (cultural events and exhibitions) per biennium. The staff associations must keep to a quota for the number of events or exhibitions that they wish to hold. This quota is set by ERI/DPI/SPE at the end of each biennium for the following biennium, in consultation with staff associations. Over and above that quota, if ERI/DPI/SPE sees the premises are available, the associations must pay rental for the events they organize in accordance with the scale at real operating costs.
- 3.6 **Admission of the general public.** The general public may be admitted to cultural events, subject to arrangements and security measures agreed to in advance with the organizers, and provided the organizers pay the necessary costs, including the cost of security services, as established and calculated by ADM/HQD/SEC and communicated by ERI/DPI/SPE to those concerned.
- 3.7 **Rental rate policy**
- (a) The scale of rentals for cultural events and exhibition premises shall be revised annually by Division of Conferences, Languages and Documents (ADM/CLD) and transmitted to ERI/DPI/SPE, in accordance with the decisions taken by the Executive Board on the basis of recommendations made by the Headquarters Committee, and shall be applicable as a general rule to all lettings authorized for users mentioned in [Paragraph 2.2](#) above.
  - (b) All rental rates shall be increased by 50 per cent per day for events convened on Saturdays, Sundays or public holidays. Notwithstanding the preceding Regulation, the Director-General may exceptionally authorize lettings to the users mentioned in [Paragraph 2.2](#) above at a lower rate than those which would be applicable to them under these Regulations.
  - (c) The services of staff, use of equipment, provision of office supplies and, in general, all services additional to those giving rise to the payments set out in [Paragraphs 3.7 \(a\)](#) and [\(b\)](#) above shall be charged as extras in order to cover any expenditure which these facilities may involve for the Organization.
- 3.8 **Rental rates for cultural events organized by outside organizations**
- (a) Special rates (of 30 per cent higher than the normal scale is applied to users

having a high purchasing power. Examples of applicants for this scale are financial and banking organizations, multinational companies and corporations, etc.).

- (b) The normal rates are usually applied to events of the organizations or associations specified in [Paragraph 2.2 \(e\)](#) above.
- (c) Reduced rates are applicable to international non-governmental organizations (NGOs) which do not occupy offices at the Organization's Headquarters ([Paragraph 2.2 \(d\)](#) above).
- (d) Rates at real operating costs are applied to events of the organizations or associations specified in [Paragraphs 2.2 \(a\), \(b\) and \(c\)](#) above. These rates also apply to staff associations for cultural events not planned in accordance with ERI/DPI/SPE under the agreed quota (see [Paragraph 3.5](#)).
- (e) Free concession: Premises may be made available free of charge for commemorations of anniversaries following a resolution by the General Conference or a decision of the Executive Board, it being understood that the provision of technical services and running costs are to be paid for by the organizers. The use of premises may, in exceptional cases, be granted free of charge by the ADG/ADM, when the organizer (contractor) is an association of an outstandingly humanitarian nature and who pursues objectives of particular interest to the Organization's Programme. With regards to applications from associations whose headquarters are in the host country, the opinion of the National Commission shall be the deciding factor. For others, ERI/DPI/SPE shall, if necessary, request the opinion of the Division of Member States and International Organizations (ERI/MSO) and/or of the relevant Sector/Bureau/ Office. These opinions shall be referred to the ADG/ADM for decision. It must be established that the organization receiving this privilege is itself responsible for the preparation and organization of the meeting, it being understood that the provision of technical services will be charged to the contracting party. The charging of registration fees for an event ipso facto leads to the cancellation of the free concession granted.
- (f) A lower rate than the one that would be applicable under [Paragraphs 3.8 \(a\) to \(e\)](#) above, may, however, be granted to any renting body by ADG/ADM in accordance with the same criteria as those laid down in [Paragraph 3.8 \(d\)](#) above. The charging of entrance fees for an event ipso facto leads to the cancellation of the lower rate granted.
- (g) Charges for services for which no rates are specified in the Regulations are determined by the ERI/DPI/SPE after consultation with the services concerned.

3.9 **[Headquarters Utilization Fund](#)**. A Special Account opened by the Director-General on 1 January 1959, in accordance with the provisions of Resolution 44 adopted by the General Conference at its 10<sup>th</sup> session ([10 C/Resolution 44](#)); all money earned from the letting of rooms, exhibition and adjacent spaces and facilities are credited to this account.

#### 4. Roles, Authorities and Accountabilities

4.1 **ERI/DPI/SPE** is responsible for examining applications submitted:

- (a) ERI/DPI/SPE checks that the event planned is compatible with the Organization's objectives and programme and cannot harm the image or reputation of UNESCO.
- (b) ERI/DPI/SPE checks that the contractor undertakes to scrupulously respect the intergovernmental nature of UNESCO and that no aspect of the cultural event, either in terms of its theme, content, written materials circulated or the sound or visual effects, might cause offence to any Member State of the Organization, or undermine the spirit of international understanding and cooperation.
- (c) Where necessary, ERI/DPI/SPE consults ERI/MSO and the Office of International Standards and Legal Affairs (LA) respectively for a decision on the acceptability of the event.

- (d) When the applicant has previously rented meeting rooms and facilities and has failed to observe the clauses of the rental contract, and in particular has not paid the sums due to UNESCO within a reasonable period of time set by common agreement between BFM and the applicant, ERI/DPI/SPE may reject all further applications from that applicant for the rental of rooms.
- (e) ERI/DPI/SPE is in charge of coordinating and managing the operational process and procedure under [Paragraph 5](#).

**4.2 The Bureau of Financial Management (BFM) is responsible for:**

- (a) Collecting the rental charges relating to the concert hall and exhibition spaces, equipment, facilities and adjacent premises;
- (b) Entering in the accounts of the Headquarters Utilization Fund all income and expenditure relating to rooms and spaces, equipment, facilities and adjacent premises;
- (c) Drawing up, in cooperation with the Executive Office of the Administration Sector (ADM/EO), periodic statements of this income and expenditure, together with an annual account, as at 31 December each year, of the Headquarters Utilization Fund. A copy of the statement as it relates to the letting of meeting rooms and adjacent premises will be submitted on a regular basis to ADM/CLD/PCS.

**4.3 Technical units (ADM/HQD, ADM/DIT/IT, ADM/HQD/SEC) and other units concerned have to estimate the cost of the services that they are to provide; provide the services required; take the necessary security measures; and inform ERI/DPI/SPE of the cost of such services.**

## **5. Procedures and Processes**

**5.1 Submission of applications.** Requests from any source for premises and services for the organization of a cultural event (exhibitions, concerts, etc.) are to be addressed to ERI/DPI/SPE in writing. No reservation will be made upon oral request and a provisory reservation can only become effective until the reception of constituting elements of the event (concert/show program, detailed contents of the exposition). In applying for facilities, associations and other organizations shall indicate the purpose of the event and submit a copy of their statutes.

**5.2 Checking of possibilities by ERI/DPI/SPE**

- (a) On receiving the request, ERI/DPI/SPE checks that the event can be held on the date(s) planned. Events in connection with UNESCO's Programme and recommended by sectors/bureaux/offices are given priority in the allocation of premises. In the event of cancellation for an overriding and unforeseeable reason, an alternative solution will be sought.
- (b) ERI/DPI/SPE checks that the nature of the event is compatible with the Organisation's principles.
- (c) ERI/DPI/SPE consults the ADM units concerned to check whether preparations for the event can be completed by the date envisaged and does not conflict with other event(s).
- (d) ERI/DPI/SPE then proceeds to the final reservation of spaces and ensures that the proper services are provided. These services include technical services which should be made available and accessible.

**5.3 Preparation of the event.** If the request is agreed to, ERI/DPI/SPE is responsible for the following:

- (a) In the case of an exhibition, requesting the applicant to fill in the exhibition request form in which the organiser submits a detailed plan of any adaptations required together with a description of the objects or works to be exhibited and precise particulars as to the way they are to be arranged;
- (b) In the case of a concert or a spectacle, requesting the applicant to submit the

programme of the evening accompanied by a description of the technical and material needs;

- (c) Ensuring that the organizers fulfil their obligations and respect the material they are provided with, and ultimately abide by the relevant rules of UNESCO;
- (d) In the case of an exhibition or a performance, ensuring the proper execution of technical, mounting and dismantling work;
- (e) Negotiating a contract with the applicant specifying the arrangements with which he/she must comply as well as his/her financial obligations, but also informing him/her of the insurance coverage he/she must take out; in the case of an event mentioned in [Paragraph 2.2 \(b\)](#) above, ERI/DPI/SPE consults BFM on insurance arrangements if necessary;
- (f) Collecting, as soon as the contract is signed, the entire sum due for the rental of premises, sums due for the provision of technical services and a sum to cover contingencies;
- (g) Supervising the execution of the contract and informing BFM of the sums to be billed to the organizers;
- (h) BPI/PCE, in consultation with the applicant and in cooperation with all units concerned, makes all necessary material arrangements and maintains contact with the organizers throughout technical meetings.

**5.4 Establishment of the rental contract.** ERI/DPI/SPE advises the applicant of the decision, drawing attention to the Regulations and provisions mentioned above. If the application is approved, ERI/DPI/SPE prepares the rental contract which it signs and sends to the applicant together with three copies of the annex stipulating the rooms rented and the services provided. The contractor returns two signed copies of the contract, with its annex, to ERI/DPI/SPE, which keeps one copy and sends the other to BFM.

#### **5.5 Invoicing**

- (a) At the end of the event and within two working days following its closure, ADM/HQD, ADM/DIT and the other units involved send ERI/DPI/SPE a statement of the services and facilities provided, to which ERI/DPI/SPE adds a statement of charges for the rental of rooms and other premises and then forwards the statements to BFM for invoicing and collection of payment. BFM credits the amounts invoiced to the Headquarters Utilization Fund or to the appropriate budgetary or extrabudgetary accounts.
- (b) Any disagreements that may arise between UNESCO and the organizers concerning the execution of a rental contract are reported in detail by ERI/DPI insofar as their respective responsibilities are concerned. These reports are forwarded to LA, which takes appropriate action.

**5.6** Utilization of UNESCO logo and copyright in any communication regarding the event shall strictly follow [AM Item 13.9](#).

**5.7** Public relations services. ERI/DPI/SPE proposes public relations services for the events proposed when they are fully in line with UNESCO Programmes, on the basis of the cost estimate provided. When the event is in line with communication priorities, ERI/DPI/SPE may support the organizers in finding partners in coordination with the relevant services to maximize the impact of the event.

**5.8** Internal communication is the responsibility of ERI/DPI. The display on intranet, notice boards or on the internal television circuit of information concerning cultural events organized by Permanent Delegations, observer missions or any other potential applicant is subject to the approval of ERI/DPI in consultation with ERI/MSO when requested. If the announcements proposed for display do not conform to the provisions of the Regulations as set out in [Paragraph 4.1](#), ERI/DPI/SPE prevents the display of these announcements.

## **6. Guidelines**

Not applicable

## **7. Forms**

- 7.1 [Form AM 13-5](#): Exhibition Application Form – UNESCO
- 7.2 [Form AM 13-6](#): Contract for the rental of exhibition space
- 7.3 [Form AM 13-7](#): Contract for the rental of premises for cultural events

## **8. Additional Help**

Not applicable

## 13.13 UNESCO Cinema

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information, Special Events Section (ERI/DPI/SPE), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 ERI/DPI/SPE is responsible for UNESCO's Cinema, located in the basement of Building I. It decides on the use of the Cinema and on the order of priority for reservations in conformity with the present Item. ERI/DPI/SPE also fixes the rates for reserving the Cinema and adjusts them periodically.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 Conditions and general principles applicable to demonstrations organized in the Cinema. These are governed by the general principles contained in [AM Items 13.11](#) and [13.12](#). The Cinema is reserved for projections of professional audiovisual material only (16 and 35 mm, Beta SP, Beta Num). Films in non-professional material (DVD, etc.) are not accepted.
- 3.2 **User categories.** Priority is given to activities organized by ERI/DPI/SPE, acting alone or jointly with another unit of the Secretariat, and to those relating to the goals and activities of the Organization. Subject to the prior agreement of BPIERI/DPI/SPE, the Cinema can also be made available to users in the following order of priority:
  - (a) Units of the Secretariat: Audiovisual material which comes either from ERI/DPI's collection of images, or from external sources can be projected at the request of a unit of the Secretariat within the framework of the execution of its programme.
  - (b) ERI/DPI's Visitors' Information Centre may use the cinema for showing groups of visitors visual material illustrating the aims and activities of UNESCO, the UN and UN Specialized Agencies, or dealing with educational, scientific and cultural subjects related to the Programmes of UNESCO.
  - (c) The delegations of Member States or programmes that benefit directly from their official support can use the Cinema.
  - (d) Outside organizations can also hire the Cinema. ERI/DPI/SPE reserves the right to refuse the hiring of the Cinema to any outside organization. See [Paragraph 4.1](#).
  - (e) Staff Associations may use the cinema when it is not required for official purposes or previously planned events.
- 3.3 **Compatibility with the general policy of UNESCO.** The applicant must indicate the purpose of the projection and describe in detail the content of the film. He/she must also undertake not to include anything offensive to any Member State of UNESCO or damaging to the Organization's image and reputation, or anything contrary to the spirit of understanding and cooperation.
- 3.4 By decision of the General Conference and the Executive Board, cultural events may not take place during Conference and Board sessions. In exceptional cases, however, requests may be considered by the Secretary of the General Conference and the Secretary of the Executive Board. In these cases, public access has to be approved by



Safety, Security and Transport Section (ADM/HQD/SEC).

#### 4. Roles, Authorities and Accountabilities

- 4.1 Both the organizing official of the projection and the projectionist are responsible for observing security precautions, ensuring that emergency lighting is adequately lit during the meeting, and for the locking of the projection booth and Cinema (including turning off the lighting and power) after use.
- 4.2 The number of available seats in the Cinema is limited to 124. For security reasons, this number cannot be exceeded. If the limit is not respected, ADM/HQD/SEC has the authority to interrupt the projection/event until the number of spectators has been returned to its limit.

#### 5. Procedures and Processes

##### 5.1 Reservation of the Cinema

Enquiries regarding the use and reservation of the cinema should be addressed to ERI/DPI/SPE. Requests for reservations by units of the Secretariat and staff associations are made on [Form AM 13-2](#) "Reservation of UNESCO Cinema", which is forwarded in duplicate to ERI/DPI/SPE. Organizations mentioned in [Paragraphs 3.2 \(c\)](#) and [3.2 \(d\)](#) should use [Form AM 13-3](#).

- 5.2 **Reservations** cannot be accepted more than 30 days before the planned event.
- 5.3 **Security precautions.** ERI/DPI/SPE informs ADM/HQD/SEC of all events to take place in the Cinema. After consultation with ADM/HQD/SEC and, if necessary the Division of Member States and International Organizations (ERI/MSO), ERI/DPI/SPE reserves the right to refuse or cancel a reservation of the Cinema.

#### 6. Guidelines

Not applicable

#### 7. Forms

- 7.1 [Form AM 13-2](#): Reservation of UNESCO Cinema
- 7.2 [Form AM 13-3](#): Contrat de location de la salle de cinéma

#### 8. Additional Help

Not applicable

## 13.14 UNESCO Prizes

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information, Division of Public Information (ERI/DPI), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 This Item sets out the principles guiding the overall strategy for UNESCO prizes. It applies both to existing and future prizes at the global and regional levels. This item applies across the whole Organization.
- 1.2 “Report by the Director-General on the overall review of UNESCO prizes” ([171 EX/19](#)) provides an overview and a programme-oriented analysis of the situation with regard to UNESCO prizes. Based thereon, it develops an overall strategy for UNESCO prizes, consisting of a set of criteria guiding the management and promotion of current UNESCO prizes and the creation, management and visibility considerations for UNESCO prizes in the future. This strategy is aimed at ensuring a greater coherence of existing prizes, providing a framework for the creation and operation of future prizes and enhancing visibility of each prize and its impact for the profile and prestige of UNESCO.
- 1.3 “Report by the Director-General on the implementation of the strategy and the development of the overall situation with regard to UNESCO Prizes” ([177 EX/28](#)) is the first report of the Director-General prizes to the Executive Board on the implementation of the strategy and the development of the overall situation with regard to UNESCO.
- 1.4 “Report by the Director-General on the implementation of the overall strategy and overall situation with regard to UNESCO prizes” ([182 EX/25](#)) is the second report of the Director-General to the Executive Board on the implementation of the overall strategy and overall situation with regard to UNESCO prizes in 2009.
- 1.5 By [182 EX/Decision 25](#), the Executive Board requests the Director-General to continue to report to it every two years.

### 2. Definitions

- 2.1 A UNESCO prize is a prestigious prize conferred on one or several (maximum three) recipients by the Director-General upon the recommendation of an independent and international jury. The strategy adopted by the Executive Board covers only UNESCO prizes at the global and regional levels established and approved by the Executive Board or the General Conference. Each UNESCO prize carries a moral and symbolic value, associated with a respectable monetary award.
- 2.2 By [182 EX/Decision 25](#), the Executive Board has approved that the amount awarded to each recipient of a UNESCO prize could be at least USD 20,000.
- 2.3 All existing and new prizes must meet these requirements.
- 2.4 Different types of recognitions, such as medals, diplomas, scholarships or fellowships awarded by the Director-General, or distinctions given by UNESCO at the national or sub regional levels are not considered UNESCO prizes.

### 3. Policies

- 3.1 The purpose of the strategy is to ensure a greater coherence of UNESCO prizes and to enhance their visibility and impact, thereby helping to raise the profile and prestige of the Organization. A further objective of the strategy is to introduce a coherent and uniform



approach and practice to the management of prizes and related procedures.

3.2 The following criteria shall provide henceforth a framework and guidelines for the management and promotion of existing UNESCO prizes and the creation, administration and promotion of future prizes.

### 3.3 **Creation of a UNESCO prize**

- (a) Each UNESCO prize – together with its statutes and financial and administrative arrangements – must be approved and established by the UNESCO Executive Board, based upon a recommendation by the Director-General.
- (b) The title of each UNESCO prize shall carry the name of UNESCO (“UNESCO Prize ...”) and it may as well be linked to the name of a donor.
- (c) Each UNESCO Prize carries a moral and symbolic value, associated with a respectable monetary award. The amount awarded to each recipient of a UNESCO prize could be at least USD 20,000.
- (d) The establishment of a UNESCO prize may be proposed by Member States, intergovernmental organizations, non-governmental organizations, foundations, private sector entities or individuals.
- (e) In the case of non-governmental, private and individual donors, the Director-General shall ensure that all necessary ethical considerations have been undertaken regarding the integrity of donor before a prize donation is accepted. UNESCO prizes shall be global or regional in scope.
- (f) At the national and subregional levels, a different term than “prize” shall be used for those distinctions that are to be awarded by UNESCO in consultation with the relevant National Commission(s). Those distinctions awarded at the national/subregional level shall be subject to separate regulations.

### 3.4 **Programmatic relevance and coverage of UNESCO prizes**

- (a) To enhance programmatic coherence and coverage, every UNESCO Prize should correspond to at least one strategic objective of the Organization’s Medium-Term Strategy (C/4) and/or to one or several programme priorities of major programmes as contained in programme and budget documents (C/5). Overall, UNESCO prizes are expected to support the pursuit of the Organization’s programmes objectives.
- (b) Thematic overlaps of UNESCO prizes in a particular programme area and a proliferation of UNESCO prizes with relatively small monetary value shall be avoided; yet, efforts should be made to induce potential donors to fill existing gaps in programme-prize coverage.

### 3.5 **Funding of UNESCO prizes**

- (a) No funds from the regular programme and budget shall be used for UNESCO prizes and their administration, unless specifically decided by the General Conference.
- (b) Donors of UNESCO prizes shall provide full funding for the duration of the life of a prize, covering the prize award, all staff support and logistical costs related to the administration of a prize, including the costs of a jury, as well as the costs of the award ceremony for a prize and related information material and publications. To that end, the Director-General shall determine and apply a level of overhead costs of 13%, to be charged against the special account to be opened for the prize. In general, care should be taken that there is a reasonable ratio maintained between the costs of the administration of a prize and its award value. Under no circumstances shall a prize offer be accepted where the donation will be below the anticipated administrative costs.
- (c) The level of the funding provided by a donor shall determine the periodicity and arrangements to be made for a UNESCO prize.
- (d) In cases, where funding for an existing UNESCO prize is considered insufficient, the Director-General shall solicit new donations from the original donor(s) or, in consultation with the original donor(s), reach out to new donor(s).

- (e) In the case of UNESCO prizes endowed with insufficient financial resources, consideration should be given to grouping such prizes by programme priority, to merge them into a single prize, or to reduce the periodicity of a prize award so as to increase the amount of an award when conferred and to cover the administrative costs. Due consultation with donors shall precede any decision in this regard.

### 3.6 Visibility and public information

- (a) A clear and effective public information and relations approach shall be formulated for each UNESCO prize so as to help enhance the Organization's profile, prestige and impact. Such a strategy shall also include the timing and arrangements for the presentation of a prize, the preparation of public information material and the creation of a separate website on the UNESCO portal. Such a strategy shall also provide for activities to secure and sustain a degree of visibility in between subsequent award ceremonies for a particular prize.
- (b) UNESCO prizes with a global scope shall normally be presented at a ceremony at Headquarters in Paris. Only in exceptional cases, shall a global prize be awarded at another venue. Prizes with a regional focus shall normally be presented at an appropriate venue in the region concerned.
- (c) The Director-General shall prepare and circulate a biennial calendar of prize ceremonies, with the objective of accomplishing a distribution of ceremonies throughout the year. Prize ceremonies should usefully be linked to other official events, international days or other observances.
- (d) Each Programme Sector shall prepare high quality information material on all UNESCO prizes and related arrangements under its purview, to be distributed widely through the UNESCO Internet portal, print and digital media.

3.7 By [182 EX/Decision 25](#), the Executive Board underlines the importance of strengthening the impact and visibility of UNESCO prizes so as to improve the image and prestige of UNESCO, as the specialized agency of the United Nations responsible for stimulating intellectual cooperation and exchange.

### 3.8 Statutes and financial regulations

- (a) The statutes and financial regulations for each existing and future UNESCO prize shall conform to the provisions of the standard model texts approved by [171 EX/Decision 24, Annex I and Annex II](#). Amendments of the statutes and financial rules shall be proposed by the Director-General for approval by the Executive Board.
- (b) The statutes for each prize shall contain a sunset clause, whereby the longevity of a prize will be capped at six years after which a mandatory renewal will be required based on a review between the donor and the Director-General. The Director-General shall inform the Executive Board through a document summarizing all pertinent developments in this regard.
- (c) The financial regulations for each UNESCO prize shall contain specific provisions about the delivery of funds by the donors concerned, envisaging either the receipt of a fixed sum or rolling donations before a nomination process will be launched.

### 3.9 Establishment and functioning of a jury for a UNESCO prize

- (a) A uniform nomenclature shall be introduced for the nomination and selection process of UNESCO prizes. Henceforth, each prize shall have an independent "jury" appointed by the Director-General. Other designations such as "committee" shall be discontinued.
- (b) The Director-General shall appoint honorary jurors – being personalities with a recognized reputation in the field covered – for each UNESCO prize for a renewable term of six years (unless otherwise decided in consultation with a donor), taking into account the need for geographical distribution, the principle of non-payment of honoraria and the involvement of both men and women. Representatives and alternates of members of the Executive Board may not be

selected as jurors.

- (c) The jury shall recommend to the Director-General the designation of a prizewinner or prizewinners. Prizewinners may include individuals, institutions, other entities or NGOs. All UNESCO prizes may either be awarded to one laureate or shared among up to three laureates.
- (d) Should a prize winner decease prior to an award ceremony, it is within the discretion of the Director-General to award such prize posthumously or to select, from among the recommendations of the jury, another prizewinner. Prizes may be accepted by designated representatives of prizewinners, in case of indisposition or unavailability.
- (e) General principles for the operations of a jury are established in the model statutes, including the working languages of a jury and the need for a quorum of jurors present for deliberations to proceed. Jurors involved in a real or potential conflict of interest shall recuse themselves from further deliberations or be asked by the Director-General to do so. The Director-General may replace members of the jury for reason.
- (f) For the nomination of recipients for a UNESCO prize and for the selection process, including the submission of nominations and documentary evidence in English and French only, the guiding principles contained in the model statutes shall be binding on a jury. There shall be a closing date for each nomination process. Self-nomination will not be accepted and nominees must be living persons or existing institutions. Appeals against the decision of UNESCO with regard to the award of a prize shall not be admissible.

### 3.10 Submission of nominations for UNESCO

- (a) The Director-General of UNESCO shall officially invite the submission of nominations for UNESCO prizes only when the full funding of the prize has been received by UNESCO prizes (see Article 6 of the standard model text for the Statutes, as approved in [171 EX/24, Annex I](#)).
- (b) Nominations shall be submitted to the Director-General by the governments of Member States or by non-governmental organizations maintaining formal relations with UNESCO. The governments of Member States could have the possibility to consult with their National Commissions. The governments of Member States can submit nominations through the Permanent Delegations to UNESCO. A self-nomination cannot be considered.
- (c) By [182 EX/Decision 25](#), the Executive Board invites the Member States to submit nominations for UNESCO prizes through the official channels.

### 3.11 Proposals for new prizes

By [171 EX/Decision 24](#), Member States and other donors are invited to consider making proposals for new UNESCO prizes, especially with a view to filling existing gaps in the coverage of programme areas by prizes. In line with this decision, proposals for new prizes should be considered based on the strategic gap they fill in the general coverage, by UNESCO prizes, of the Organization's approved strategic programme objectives (C/5) and Medium Term Strategy (C/4). The Programme Sector ADG under whose substantive responsibility a new proposal falls and the Bureau for Strategic Planning (BSP) shall be responsible for ensuring its strategic appropriateness. The relevant Sector must also coordinate with the UNESCO prizes coordinator and DIR/BPI, together with the concerned Member State or donor, the processing of such proposal in accordance with the procedures set down by the Executive Board.

By [182 EX/Decision 25](#), the Executive Board requests the Director-General to submit to it a feasibility study before any proposal for the creation of a UNESCO prize.

The feasibility study must be prepared by the Sector concerned by the proposal in consultation with Member State/s or donor/s and must be submitted to the Director-General for approval. The Bureau of Strategic Planning (BSP) must be previously consulted as to the programmatic coherence of the proposal for the creation of new prizes. The prior consultation and clearance of, in this order: the ADG of the Sector

concerned by the proposal, BSP, the Sector off external Relations and Cooperation (ERC), the Bureau of Comptroller (BOC), the Bureau of Budget (BB), the Office of International Standards and Legal Affaires (LA), the UNESCO prizes coordinator, DIR/BPI and the Office of the Director-General (ODG) is henceforth required for all feasibility studies before any proposal for the creation of a UNESCO prize.

#### **4. Roles, Authorities and Accountabilities**

##### **4.1 Coordination of UNESCO prizes**

To give effect to an overall strategy viewed by Member States as an important modality for increasing programme visibility and impact, a UNESCO prizes coordinator for the coordination of all prizes and focal point for all matters pertaining to prizes (including the implementation of the overall strategy) has been established within BPI under the authority of DIR/BPI. Therefore, all documents and correspondence regarding UNESO prizes must be copied to the UNESCO prizes coordinator.

##### **4.2 Administrative framework and procedure**

- (a) Programme Sector ADGs remain responsible for the sectoral coordination and implementation of UNESCO prizes. It is also incumbent on them to ensure that appropriate clearance is obtained for substantive documents and correspondence when aligning existing UNESCO prizes with the new strategy and criteria. The prior clearance the ADG of the Sector concerned, the UNESCO prizes coordinator and finally ODG is henceforth required for all substantive documents and correspondence relating to UNESCO prizes.
- (b) The following VISA circuit is a requirement, in this order: ADG of the Sector responsible for the UNESCO prize (substantive and strategic appropriateness), ERC (political and partnership aspects, extrabudgetary funding issues and protocol-related matters), BOC (financial aspects and control-related issues), BB (budgetary implications), LA (legal issues), BPI (visibility, public and media relations, policy alignment, overall strategy and coordination), and finally ODG.
- (c) For circular letters and notifications to laureates, clearance is to be sought from the ADG of the Sector responsible for the UNESCO prize, ERC, UNESCO prizes coordinator, BPI and ODG, in this order.
- (d) Jury recommendations, duly signed by the President of the jury, because of their confidential nature, should be addressed to the Director-General by the ADG of the Sector responsible for the UNESCO prize with copy to the UNESCO prizes coordinator, by means of a memorandum prepared in consultation with and via ADG/ERC and DIR/BPI, explaining the rationale for the choice of the laureate(s) and the relevance of that choice for UNESCO's image and visibility.
- (e) All Sectors and Services should designate a contact person and communicate her/his name to the UNESCO prizes coordinator in order to ensure appropriate liaison and the timely preparation of the Director-general's biennial reports. Staff members responsible of the administration of UNESCO prizes within Programme Sectors must report to the contact person of each Sector, who must report and liaise with the UNESCO prizes coordinator.

##### **4.3 Responsibilities of members of the Secretariat assisting juries**

- (a) Members of the Secretariat designated to assist the jury for each prize will be accountable for keeping the Director-General informed, through BPI, of all proceedings relative to the prize-giving process. In particular, they should ensure that:
  - (i) the composition of the jury is in line with the provisions of the strategy adopted by the Executive Board, namely that it takes into account the need for geographic distribution, gender balance and the non-payment of honoraria;
  - (ii) the selection of the prize laureate is handled in an equitable manner; and

- (iii) honorary mentions should be limited, with the number of candidates selected not exceeding two.
- (b) The jury's assessment of nominations and the accompanying recommendations must be submitted to the Director-General for approval with copy to the UNESCO prizes coordinator - via the Sector ADG, ADG/ERC, DIR/BPI and ODG - immediately following the relevant jury meeting.
- (c) It should be recalled that the announcement of a prize winner or honorary mentions is the sole prerogative of the Director-General, based on the recommendation(s) of the jury concerned. All Secretariat units concerned should act accordingly and refrain from announcing results of juries before they have been decided upon by the Director-General.
- (d) For the announcement of prize winners or honorary mentions, clearance is to be sought from the ADG of the Sector responsible for the UNESCO prize, ADG/ERC, the UNESCO prizes coordinator, DIR/BPI and DIR/ODG, in this order.

## **5. Procedures and Processes**

Not applicable

## **6. Guidelines**

Not applicable

## **7. Forms**

Not applicable

## **8. Additional Help**

Not applicable

## 14.1 Fellowships

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information (ERI), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Fellowships constitute a major form of training provided by UNESCO in accordance with the decisions of the General Conference. They are designed to provide opportunities for study and training, usually abroad, to qualified people who are, or will be, active in the fields of education, science, culture and communication, with a view to contributing to the furthering of knowledge, development and international understanding. Within this general framework, the purpose of fellowships may vary according to the programme under which they are awarded. General information about fellowships is given in the present Item.

### 2. Definitions

Not applicable

### 3. Policies

- 3.1 **Types of fellowships.** Fellowships are awarded by UNESCO either for individual training according to a specific study programme (individual fellowships), or for attending collective training courses (group fellowships). The purpose, beneficiaries and financing of fellowships are indicated in [Paragraphs \(a\) to \(f\)](#) below.
  - (a) Fellowships under planned activities in the Regular Programme
    - (i) Purpose: Implementing and developing projects initiated by the Organization.
    - (ii) Beneficiaries: Persons selected by the Secretariat from among those nominated by the Member State concerned.
    - (iii) Source of funds: Regular budget of the Organization.
  - (b) Fellowships under the Participation Programme of the Regular Programme
    - (i) Purpose: Assisting Member States in developing their educational, scientific and cultural projects, following a specific request for such assistance.
    - (ii) Beneficiaries: Persons selected by the Secretariat in consultation with the Member State requesting assistance.
    - (iii) Source of funds: Participation Programme in the Regular Budget of the Organization.
  - (c) Fellowships under the auspices of the United Nations Development Programme (UNDP)
    - (i) Purpose: Contributing to economic and social development in Member States, in response to their specific requests. Fellowships may be awarded either as part of a comprehensive project of technical cooperation or on an individual basis, as a direct contribution to the economic or social development of a country.
    - (ii) Beneficiaries: Persons selected by the Secretariat from those nominated by the Member State.
    - (iii) Source of funds: UNDP.
  - (d) Fellowships under the auspices of other organizations of the UN system, such as the World Bank, United Nations Children's Fund, United Nations Fund for

Population Activities, United Nations Environment Programme, United Nations Fund for Drug Abuse Control

- (i) Purpose: To provide training in UNESCO's fields of competence specified by the organizations concerned.
  - (ii) Beneficiaries: Persons selected by the Secretariat from among those nominated by the Member States requesting assistance.
  - (iii) Source of funds: Special allocations made by the organizations for training in specific fields.
- (e) Fellowships under Funds in Trust agreements
- (i) Purpose: Assisting Member States in the development of activities in UNESCO's fields of competence.
  - (ii) Beneficiaries: Persons selected by the Secretariat from among those nominated by Member States.
  - (iii) Source of funds: The Member State, governmental or non governmental organizations or individuals.
- (f) UNESCO co-sponsored fellowships
- (i) Purpose: Assisting Member States in the development of activities in UNESCO's fields of competence in addition to those already provided for under the budget of the Organization's Regular Programme. Studies are carried out in the donor countries.
  - (ii) Beneficiaries: Persons selected by the Secretariat and the donor countries from those nominated by Member States.
  - (iii) Source of funds: The fellowships are financed by the Member States concerned; UNESCO neither provides, nor administers the funds.

### 3.2 Entitlements of Fellowship Holders

- (a) Allowances provided by UNESCO for individual fellows or group fellowships
- (i) Stipends. UNESCO applies *ad hoc* rates based on the United Nations Development Programme (UNDP) schedule of maximum monthly stipend rates for fellows. The stipend system provides a travel rate and a resident rate.
    - a. Travel rate. For the first thirty days in any location, the fellow is paid at the travel rate for the area, regardless of his/her circumstances. If the programme calls for a series of study or observation periods at different locations, the fellow is considered as being in travel status. Resident fellows undertaking short trips of more than 24 hours from their base are paid at the travel rate for periods spent in travel. If trips keep them away from their base for more than two weeks, fellows may be paid in travel status for one month.
    - b. Resident rate. If the programme calls for a prescribed course of study at a single location, the fellow is paid at the resident rate, except for the first month.
    - c. Ad hoc stipends
      - i. Lower rate. In the case of fellows for whom accommodation and/or board are available at no cost or at rates considerably below the average on which the stipend has been based, appropriate *ad hoc* stipend rates are established by UNESCO.
      - ii. Higher rate. In certain exceptional cases, UNESCO may grant allowances to fellows to cover their living costs at appropriate levels, which may or may not be the equivalent of the established stipend rates, and should not in any event exceed the daily subsistence rates published by the [International Civil Service Commission](#) (ICSC).
    - d. Timing of payments. The fellowship becomes effective on the date of arrival of the fellow in the first country of study, and UNESCO calculates



stipends from that date; they are payable in advance at intervals specified in the letter of award.

- (ii) Book allowance. Fellows are entitled to purchase books necessary for their studies up to the equivalent of USD 100 per month.
  - (iii) Equipment. UNESCO provides for the purchase of small items of equipment essential for the acquisition of knowledge in the country/countries of study, and for the application of this knowledge upon return to a position in the country of origin. Equipment up to a maximum total value of USD 100 per fellowship may be purchased on the recommendation of the study director with prior approval of UNESCO.
  - (iv) Termination allowance. See [Paragraph \(b\) \(iii\) below](#).
  - (v) Insurance. UNESCO takes an insurance policy covering sickness, accident, disability or death of a fellow; however, no financial provision is made by UNESCO for the medical expenses of a fellow's family. An information note is given to each fellow concerning the insurance coverage as well as its limitations.
- (b) Travel. UNESCO pays the cost of travel from the fellow's home country to the country/countries of study and back again, and for any travel inside the country/countries of study that is in connection with the approved programme. No financial provision is made by UNESCO for the travel of a fellow's family.
- (i) International travel. All arrangements are made by UNESCO or by the fellowship beneficiary, based on the approved study programme. UNESCO pays the cost of:
    - a. Air ticket (economy class) and airport taxes, or;
    - b. Boat ticket, which may not exceed the value of the air ticket.
  - (ii) Travel within the country/countries of study is authorized and paid for by UNESCO as follows:
    - a. By air (economy class) for long distances or programme reasons;
    - b. By rail:
      - i. In Europe: 2nd class, or 2nd class with sleeper;
      - ii. In North America: standard coach or Pullman with sleeper (lower berth);
      - iii. In Asia, Africa and Latin America: 1st class.
    - c. By sea: cabin class or equivalent accommodation not to exceed the cost of air travel (economy class);
    - d. By public transport by road;
    - e. Such travel is arranged by UNESCO or its agents, or by the fellowship beneficiary.
  - (iii) Termination allowance. UNESCO accepts no financial responsibility for excess baggage charges or other despatch costs incurred in connection with a fellow's travel. However, to assist the fellow in meeting such expenses when returning to his/her home country, UNESCO provides him/her with a termination (separation) allowance as follows:
    - a. A lump sum payment equivalent to USD 100 for fellowships of up to 6 months;
    - b. A lump sum payment equivalent to USD 200 for fellowships of up to 1 year;
    - c. A lump sum payment equivalent to a maximum of US 400 for long-term fellowships, at the discretion of UNESCO if the circumstances of the fellowship including its duration, so warranted;
    - d. The allowance is paid at the same time as the final monthly stipend payment.
- (c) Other facilities provided by UNESCO
- (i) Study directors, interpreters. When necessary, UNESCO may authorize the



- appointment of a study director and/or an interpreter.
- (ii) Scholastic and laboratory fees. UNESCO is responsible for meeting the cost of scholastic fees (tuition and registration fees) and laboratory fees.
  - (iii) Thesis. Subject to its prior approval, and only if the initial study programme so indicates clearly, UNESCO contributes to the cost of printing or typing of major non degree papers, Master's or Diploma theses, Doctoral dissertations, up to the equivalent of USD 750 maximum.
  - (iv) Special facilities may be accorded by UNESCO to fellows studying under certain programmes (e.g., creative artists) and/or in certain fields, to cover the hire of studios, pianos, radios, purchase of records, theatre and concert tickets, and miscellaneous expenditure in connection with the study programme.

#### 4. Roles, Authorities and Accountabilities

4.1 **Responsibilities of beneficiary governments.** The responsibilities of beneficiary governments are reflected in the arrangements concluded between UNESCO and the government concerned, and should include the following:

- (a) Presentation of candidatures for fellowships. The beneficiary government is responsible for giving appropriate publicity to fellowships offered by UNESCO, for arranging the initial screening of candidates, including knowledge of language(s) in which they can work, and for presenting the files of selected candidates to UNESCO in the form prescribed and by the deadline specified in the UNESCO announcement.
- (b) Approval of study programme, confirmation of leave of absence, continuation of salary. On receipt from UNESCO of the letter or provisional approval of a candidate and study programme, the government is responsible for informing the Organization as soon as possible whether it accepts the study programme, and for confirming:
  - (i) That the candidate will be granted the necessary leave of absence;
  - (ii) That, when applicable, the candidate's salary will be continued during the period of his/her fellowship.
- (c) Departure of fellows, medical examinations, passports, financial obligations
  - (i) The government is responsible for giving a holder every assistance in preparing his/her departure to take up a fellowship.
  - (ii) The government is responsible for:
    - a. Arranging at its own expense a medical examination of the fellowship candidates in accordance with UNESCO standards;
    - b. Paying passport and visa fees;
    - c. Enabling fellows, during their stay abroad, to support any dependants and to satisfy other financial obligations.

#### 4.2 High level Responsibilities of UNESCO

- (a) Planning and allocation of fellowships. UNESCO is responsible for determining, in accordance with Resolutions of its General Conference: the number, type and duration of fellowships; whether they are to be allocated directly or in open competition; and the beneficiary countries.
- (b) Announcement of fellowships to beneficiary governments
  - (i) When a fellowship is offered for award in open competition, UNESCO informs beneficiary governments in good time to enable them to arrange for publicity, the screening of candidates and the submission of files.
  - (ii) The announcement includes a prospectus outlining the programme of study of the fellowship, its duration and the qualifications required of candidates, with due consideration being given to qualified women candidates.
  - (iii) The announcement specifies the date by which the files of candidates must

- be submitted to UNESCO in the interests of sound execution of the project, together with the date recommended for the commencement of studies.
- (iv) The announcement also specifies the financial facilities offered by UNESCO.
- (c) Call for candidatures
- (i) When fellowships are established on the initiative of Member States, UNESCO invites each government concerned, immediately after the fellowship has been formally established, to submit the file(s) of its candidate(s).
- (ii) The invitation indicates the date by which the candidate's file must reach UNESCO and the recommended date for the start of the fellow's studies abroad. Adequate time is allowed to governments for announcing the offer of fellowship(s), selecting candidates, and submitting the files to UNESCO.
- (iii) The invitation states the financial facilities offered by UNESCO and specifies that the invitation is open to women candidates as well as men.
- (iv) UNESCO is responsible for the final acceptance of candidates, subject to their passing the prescribed medical examination, and for establishing their final study programmes. For the latter, and subject to the wishes expressed by the Member State, UNESCO gives due consideration to a suitable geographic distribution of host countries which are in a position to offer the best professional training in a particular field.
- (d) Provisional approval of candidatures. UNESCO sends the government and candidate a letter of provisional approval of his/her candidature, together, for their final approval, with the proposed study programme.
- (e) Placement of candidates. After the study programme is approved by the government and the candidate, UNESCO arranges, when necessary, for placement in the host country/countries. When placement is confirmed and is considered final by UNESCO, no further substantive changes should be requested by the government or the candidate.
- (f) Official notification of the award of fellowships. After placement is confirmed and the candidate has passed the prescribed medical examination, UNESCO sends a letter of award to the candidate and to his/her government.
- (g) Supervision of fellowships. UNESCO is responsible for the technical and administrative supervision of the fellow. If the duration of the fellowship exceeds six months, UNESCO asks the fellow to submit progress reports countersigned by the study supervisor during the course of the fellowship.
- (h) Report upon completion. One to two months after completion of the studies/training, UNESCO receives a report from the fellow detailing the knowledge acquired and experience gained, along with an appraisal of the fellowship.
- (i) Evaluation
- (i) Oral briefings of fellows are undertaken at Headquarters or in the field when feasible.
- (ii) *Ad hoc* studies are made in collaboration with UNESCO National Commissions or other competent bodies in beneficiary countries, as well as countries of study.
- (iii) *Ad hoc* joint evaluation meetings are held in the field with former fellows, representatives of UNESCO National Commissions, UNDP Regional Coordinators and/or Resident Representatives, national project directors or senior UNESCO project officials and UNESCO field offices.
- (j) Contact with former fellows. UNESCO sends information material on its activities to former fellows; it meets them whenever possible in the field and encourages them to associate with UNESCO Clubs.

#### 4.3 Detailed responsibilities of UNESCO

- (a) Programme sectors are responsible, with the assistance of the Fellowships

Programme Section of the Division of National Commissions and Civil Society (ERI/NCS/FLP), for:

- (i) Planning the fellowships component of the sector's programme;
  - (ii) Determining the number and duration of fellowships to be awarded;
  - (iii) Selecting candidates for fellowships;
  - (iv) Establishing study programmes, including the places of study;
  - (v) Providing technical supervision of fellowships;
  - (vi) Evaluating the effectiveness of fellowships on the basis of reports, etc., received from various sources as indicated in the present Item.
- (b) UNESCO established offices away from Headquarters are responsible:
- (i) When so requested by ERI/NCS/FLP, for organizing and administering individual fellowships in their respective regions and, in general, for collaborating in the actions mentioned under [Paragraph 4.3 \(a\)](#) above;
  - (ii) When so requested by the concerned programme sector, for organizing and administering group fellowships and for coordinating the implementation of individual fellowships between governments and national project authorities, and ERI/NCS/FLP;
  - (iii) For providing local administrative services in connection with fellowships, including the placement of fellows.
- (c) The senior UNESCO official at a UNDP project is responsible, when so decided by the concerned programme sector, for organizing and administering individual fellowships for local training. If there is no UNESCO official for the project, the responsibility may, by agreement between UNESCO and the government, be assigned to the UNDP Resident Coordinator and/or Resident Representative or, to the national project director in charge.
- (d) ERI/NCS/FLP is responsible for:
- (i) Developing and applying criteria, rules and procedures governing the fellowships operation;
  - (ii) Providing advice on the substance of training and administrative services in connection with fellowships, including the placement of fellows (unless otherwise decided as indicated in [Paragraphs 4.3 \(b\)](#) and [4.3 \(c\)](#) above);
  - (iii) Ensuring timely payments of fellows' entitlements as defined in the letter of award;
  - (iv) Maintaining contact with the fellows during the period of study and upon termination.

**4.4 The responsibilities of fellowship holders** are set forth in the letter of award and should include the following:

- (a) Fellows are required to confirm that they intend to carry out their studies for the full period of the fellowship.
- (b) In special circumstances, a fellow may withdraw from his/her studies before the end of the fellowship but such withdrawal does not free him/her from his/her commitment to submit reports as indicated in [Paragraph 5.8](#) below.
- (c) Fellows are expected to conform to the instructions given to them by UNESCO regarding the programme and administrative aspects of their fellowships.
- (d) Fellows are required to inform UNESCO, at least one month before their journey home, if their tickets need revalidation.
- (e) If a fellow's return ticket, at the end of the UNESCO award, has not been collected from the travel agency or airline within three months of the date it was put at the fellow's disposal, the ticket will be considered as void and will be cancelled definitively.
- (f) Fellows are required to submit reports at the times, and in the form prescribed by UNESCO.
- (g) At the end of their fellowships, fellows are required to inform UNESCO of their

permanent address in their home countries so that UNESCO may contact them for such information as it may require in order to assess the effectiveness of the fellowships and also to provide them with information on the Organization's activities.

- (h) Fellows are expected to conduct themselves at all times in a manner befitting their status as holders of fellowships granted by an organization of the United Nations system. They are expected to avoid any action and in particular any kind of public pronouncement that may reflect negatively on that status or on UNESCO. Fellows are requested not to speak in public or to give interviews for the purpose of public dissemination, except in their special field of competence and subject to prior consultation with UNESCO. This provision is not to be interpreted as preventing fellows from speaking as they choose, keeping in mind their obligations as UNESCO fellows, in informal groups that are not open to the public. However, fellows are invited, in their social activities, to promote international understanding.
- (i) In the event of conduct which, in the opinion of UNESCO is unbecoming to the holder of a UNESCO fellowship, the Organization reserves the right to withdraw a fellowship and to terminate payments under the terms of the award.

## 5. Procedures and Processes

### 5.1 Planning of fellowships programmes

- (a) Regular Programme planned activities
  - (i) ERI/NCS/FLP develops proposals for fellowships in support of priority programme areas, including the Co-Sponsored Fellowships Programme, in consultation, as necessary, with the Bureau of Strategic Planning (BSP) when preparing its submission for the Draft Programme and Budget (see [AM Item 2.2](#)).
  - (ii) Each programme sector develops proposals for fellowships, in consultation as necessary with ERI/NCS/FLP, when preparing its submission for the Draft Programme and Budget (see [AM Item 2.2](#)).
- (b) Regular Programme Participation Programme. Proposals are developed as in [Paragraph 5.1 \(a\)](#) above, and are followed up by the planning procedures outlined in [AM Item 4.6](#).
- (c) Other fellowships are planned as and when requests are received and approved by the Organization for Funds in Trust arrangements.

### 5.2 Standard costs for computing budget estimates and allotments

- (a) For individual fellowships, standard costs are issued periodically by BSP to sector administrative units for the use of programme officers.
- (b) For group fellowships, standard costs are not used; costs should be based on actual requirements.

### 5.3 Individual fellowships: age, duration, travel, allowances, other facilities

- (a) Age of fellow. Fellowships are granted only to persons who are in good health and who are not over 55 years of age, if the retirement age in the fellow's current occupation is 60 or above, or over 50 if the retirement age is below 60. However, each programme can stipulate the age criteria as deemed necessary.
- (b) A fellowship is not granted to a person who is a fee contractor or consultant with UNESCO during the period of study foreseen under the fellowship, or to former beneficiaries of a UNESCO fellowship.
- (c) The duration of fellowships varies according to programme requirements from about one month to the time necessary to complete the studies for which the fellowship was awarded. When appropriate, a fellowship may be extended beyond the date foreseen for its completion.
- (d) Travel, allowances and other facilities are provided by UNESCO in accordance with

the provisions set out in [AM Item 3.2](#), except for co-sponsored fellowships. Either no financial provision is made by UNESCO or specific arrangements for cost-sharing are stated in the terms of reference concerning the programme. For the latter, travel expenses are met either by the donor or beneficiary countries, by the fellows themselves or by UNESCO (when this is part of the agreement); allowances are provided by the donor country.

#### 5.4 Procedures for the award of individual fellowships

- (a) Announcement of fellowships to governments and calls for candidatures. Following the approval of Programme Execution Plans (PEP; project documents for other projects), governments are invited by the secretariat (ERI/NCS/FLP) to submit candidates in conformity with the conditions of award that have been established by ERI/NCS/FLP, and within the requirements of the financial rules and regulations. The announcement specifies *inter alia* a date by which the files of candidates must be submitted to UNESCO in the interests of a sound execution of the project. Such action is undertaken by ERI/NCS/FLP with the cooperation of programme sectors in stimulating the submission of candidatures.
- (b) Selection and acceptance of candidates. Sectors evaluate and make recommendations concerning the candidates to be accepted after studying their qualifications and the relevance of their plans to the purposes of the fellowships.
- (c) Establishment of study programmes and placement. Based upon specifications provided by the programme sectors, including the length and places of study, ERI/NCS/FLP establishes the study programme for selected candidates; it obtains the agreement of the candidates and, when necessary, of their governments, to these study programmes; it then secures placement of the selected candidates.
- (d) Letters of award. Official notification of the granting of a fellowship is made by ERI/NCS/FLP in a letter of award to the fellow concerned and to his/her government. This letter contains instructions concerning the details of the study programme, financial and other conditions of the fellowship, his/her obligations during the period of study, travel instructions, etc. Fellows are requested by ERI/NCS/FLP to notify UNESCO of their acceptance of the award under the conditions stipulated. In each case, a copy of the letter of award is sent by ERI/NCS/FLP to the programme sector concerned.
- (e) Entry visa for fellows. ERI/NCS/FLP addresses a letter, when necessary, to the Embassy/Consulate of the host country with a view to facilitating the issuing of an entry visa to the beneficiary.

#### 5.5 Obligation and payment of funds for individual fellowships

- (a) Authorization to obligate funds is constituted:
  - (i) For fellowships under the Regular Programme (except the Participation Programme) and for fellowships financed from extra budgetary sources other than UNDP, either:
    - a. By letter of announcement to the beneficiary copied to the Member State, together with the letter of its acceptance, once the beneficiary has been designated and the course of study established, or
    - b. Upon the conclusion of any other agreement between UNESCO and the Member State or other authorized recipient of fellowship assistance, once the beneficiary has been designated and the course of study established;
  - (ii) For Participation Programme fellowships: by UNESCO's letter of agreement responding to a Member State's request for a fellowship, subject to certain conditions, including acceptance of those conditions by the Member State and once the beneficiary has been designated and the course of study established;
  - (iii) For UNDP fellowships and fellowships funded under other extra-budgetary projects: by the letter of award ([Paragraph 5.4 \(d\)](#) above).
- (b) Obligations. The general provisions on obligations as set out in [AM Item 3.8](#) are

applicable. Particular provisions concerning obligations for fellowships follow:

- (i) Procedure. When authorization is constituted after the fellow has been nominated, ERI/NCS/FLP prepares the appropriate obligation document, i.e. Purchase Requisition (PR), Funds Reservation (FR) and/or Purchase Order (PO) for the full period of the fellowship on the basis of the estimated costs. The obligation document is approved by an ERI/NCS/FLP Certifying Officer, and then processed, in accordance with the provisions of [AM Item 3.8](#). Any supplementary obligation of funds that may be required is prepared and processed in accordance with the above procedures.
  - (ii) If a fellowship for which funds have been obligated is not taken up, ERI/NCS/FLP immediately cancels the obligation.
- (c) Payments
- (i) ERI/NCS/FLP prepares a Service Entry Sheet (SES) against the corresponding fellowship obligation before making payment requests to the Bureau of Financial Management (BFM), or authorizations to other competent bodies to make payments on UNESCO's behalf, in accordance with the relevant procedure for the programme concerned.
  - (ii) The prior approval of BFM is required before ERI/NCS/FLP may commit the Organization to any payment.

#### 5.6 Supervision of individual fellowships

- (a) Technical supervision is provided by the programme sector concerned (unless otherwise decided as indicated in [Paragraph 4.3. \(c\)](#) above), which takes account of reports made by the study director, if such is appointed; immediate technical supervision is provided by the study director.
- (b) Administrative supervision is provided directly by ERI/NCS/FLP (unless otherwise decided as indicated in [Paragraph 4.3. \(c\)](#) above).
- (c) For co-sponsored fellowships, the donor country administers the fellowship in the country of study.

5.7 **Extension of individual fellowships.** The extension of a fellowship beyond the date foreseen for its completion may be approved by ERI/NCS/FLP in consultation with the programme sector concerned, upon the recommendation of the fellow's study director after consultation with the fellow's government and provided funds are available. The obligation procedure is the same as for the original fellowship.

#### 5.8 Report upon termination of studies/training of individual fellowships

- (a) Upon termination of their studies/training, or while still in the country of study, fellows are required to submit a report countersigned by the study director to ERI/NCS/FLP describing the knowledge acquired and experience gained along with an appraisal of the fellowship.
- (b) ERI/NCS/FLP transmits copies to the programme sector concerned for evaluation, and communicates their comments to the fellow and to the authorities concerned.

5.9 **Follow up and evaluation of individual fellowships** are undertaken on the basis of:

- (a) Reports of study directors, the senior UNESCO official (UNDP Regional Coordinator and/or Resident Representative or national project director) for a UNDP project, and of fellows during the study period and upon termination;
- (b) Oral briefings of fellows at Headquarters or in the field when feasible;
- (c) Replies to evaluation questionnaires sent to fellows by ERI/NCS/FLP not later than one year after return to their home countries;
- (d) *Ad hoc* studies made in collaboration with UNESCO National Commissions or other competent bodies in beneficiary countries as well as in countries of study;
- (e) Joint meetings in the field with former fellows, representatives of UNESCO National Commissions, UNDP Regional Coordinators and/or Resident Representatives, national project directors or senior UNESCO project officials and UNESCO field offices, whenever possible.



- (f) The results of these evaluations are taken into account in planning, programming and implementing future fellowships. They are also used in preparing information on the results of UNESCO's training activities for transmittal to governments.

#### 5.10 **Contact with fellows after termination of fellowships**

- (a) Directories of UNESCO fellowships awarded (name, position of the fellow at the time of the award, field of study, duration, programme according to the major sources of financing, country or countries of study or visit) are prepared bi-annually by ERI/NCS/FLP in collaboration with the Division of Conferences, Languages and Documents (MSS/CLD).
- (b) UNESCO information material is sent to the former fellows for a period of one year by the Division of Public Information (ERI/DPI), to whom addresses are provided by ERI/NCS/FLP.

#### 5.11 **Group fellowships/group training** may be provided to groups of middle level trainees who follow the same training programme in a given country or countries

- (a) This type of training is administered by the programme sector responsible for the programme or the project. The administration of group training will be entrusted, whenever possible, to an established office away from Headquarters, especially when the trainees are all from the same region and their training is to be carried out in that region.
- (b) Age of trainee. For fellowships, etc., see [Paragraph 5.3. \(a\)](#) above.
- (c) The duration of group fellowships varies, according to the length of the training course.
- (d) Travel, allowances and other facilities are provided by UNESCO in accordance with the course requirements. The trainees may receive a special grant, determined by the programme sector concerned and by ERI/NCS/FLP, to cover expenses.

#### 5.12 **Procedures for the award of group fellowships**

- (a) Announcement of fellowships to governments. Following the approval of PEPs (project documents, for UNDP and extra-budgetary projects) governments are invited by the programme sectors to submit candidates for participation in a particular course. The study programme, dates and place are included in the letter of announcement, together with a date by which candidatures must be submitted in the interests of sound execution of the project. Announcements are made either to all Member States, or to only those of a region or of several regions chosen according to their special interest to submit candidates.
- (b) Selection and acceptance of candidates are made according to their qualifications by the programme sector concerned.
- (c) Establishment of study programmes and placement
  - (i) At the stage of programme elaboration, governments may be consulted, through directors/heads of UNESCO established offices away from Headquarters or (if there is none) through UNDP Regional Coordinators and/or Resident Representatives, on detailed programmes of a course. Comments received are taken into account before the formal announcement of a course ([Paragraph 5.12. \(a\)](#) above).
  - (ii) Placement is secured in agreement with the body responsible for organizing the course in the host country.
- (d) Letter of award. Official notification of the granting of a fellowship is made by the programme sector in a letter of award sent to the fellow concerned and to his/her government. This letter contains instructions concerning the details of the study programme, financial and other conditions of the fellowships, his/her obligations during the period of study, travel details, etc. Fellows are requested by the programme sector to notify UNESCO of their acceptance of the award under the conditions stipulated.

#### 5.13 **Obligation and payment of funds for group fellowships**

- (a) Authorization to obligate funds is constituted by the letter of announcement to governments, which includes the final study programme ([Paragraph 5.12. \(a\)](#) above).
- (b) Obligations. When authorization is constituted, the obligation document, i.e. Funds Reservation is prepared, approved and processed by the programme sector or UNESCO field office in the same way as for individual fellowships and as indicated in [Paragraph 5.5. \(b\)](#) above.
- (c) Payments. The same provisions are applicable as those set out in [Paragraph 5.5. \(c\)](#) above.

#### 5.14 **Supervision and completion of group fellowships**

- (a) Reports by organizers in the host country and by fellows are communicated to the programme sector with a copy to ERI/NCS/FLP.
- (b) Staff members of the programme sector concerned may be present as observers at a course, and if so report thereon to their supervisors.

5.15 **Follow up and evaluation of group fellowships.** The programme sector undertakes evaluation on the basis of reports of organizing bodies, of fellows, and of any staff members who may have been present at the course. The results of these evaluations are taken into account in planning future group fellowships. They are also used in preparing information on the results of UNESCO training activities for transmittal to governments.

### 6. Guidelines

Not applicable

### 7. Forms

Not applicable

### 8. Additional Help

Not applicable



## 14.2 Study Grants

### Primary Author

For any information or suggestions, please contact the Sector for External Relations and Public Information (ERI), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 The purpose of study grants is to give Member States, within the framework of their cooperation with UNESCO, the possibility of organizing short observation tours abroad for nationals occupying positions of high professional responsibility.

### 2. Definitions

Not applicable

### 3. Policies

#### 3.1 Designation of candidates and submission of dossiers

- (a) Designation of candidates. A candidate for a study grant should be formally designated by his/her government.
- (b) Submission of dossiers. The government concerned is required to specify in a candidate's dossier or the covering letter, that the candidate is nominated for a study grant (and not for a fellowship). The dossier of a candidate to be financed by a UNDP project is sent to UNESCO Headquarters through the office of the UN Resident Coordinator and/or Resident Representative. If UNESCO is to arrange placement, language certificates are required. A medical certificate from a physician recognized by the UNDP Resident Coordinator and/or Resident Representative, where possible, in the grantee's home country is also required.

#### 3.2 Characteristics

- (a) Qualifications of the candidate. A candidate for a study grant should occupy a position of high professional responsibility such as, for instance, the head of an educational, scientific or cultural establishment, or the national counterpart of the chief technical adviser to a UNDP financed project at post university level.
- (b) The duration of a study grant is limited to a maximum of two months. A maximum of three countries, and several places within the same country, may be visited after UNESCO has approved the candidature and the proposed programme of visits.
- (c) The study programme can be initiated by the grantee, who forwards it to UNESCO for approval and, if necessary, advice. If so requested, UNESCO will provide advice regarding suitable host countries and institutions.

#### 3.3 Entitlements of study grant holders

- (a) Financial contributions are determined according to the rates established by the Organization on the basis of the countries to be visited and the duration of the visits. These rates correspond to the daily subsistence allowance payable in the countries of study (see [AM Appendix 15.2A](#)). A lump sum contribution is put at the disposal of the grantee by UNESCO in one single payment, either in the country of origin before departure or at the first place to be visited.
- (b) Travel. UNESCO pays the cost of travel to and from the grantee's home country to the country/countries of study, and for all travel inside the country/countries of study that is in connection with the approved programme. No financial provision is

made by UNESCO for the travel of the grantee's family.

- (i) International travel. All arrangements are made by UNESCO based on the approved study programme. UNESCO pays the cost of:
  - a. Air ticket (economy class) and airport taxes; or
  - b. Boat ticket, which may not exceed the value of the air ticket;
  - c. In exceptional cases, travel by private car, subject to prior authorization by UNESCO and provided that:
    - i. The grantee's governmental authorities agree;
    - ii. The whole journey is duly covered by a valid car insurance, including third party insurance, and that a copy of the insurance certificate is sent to UNESCO.
- (ii) Travel within the country/countries of study is authorized and paid for by UNESCO as follows:
  - a. By air (economy class) for long distances or programme reasons;
  - b. By rail:
    - i. In Europe: 2<sup>nd</sup> class, or 2<sup>nd</sup> class with sleeper;
    - ii. In North America: standard coach or Pullman with sleeper (lower berth);
    - iii. In Asia, Africa and Latin America: 1<sup>st</sup> class;
  - c. By sea: cabin class or equivalent accommodation not to exceed the cost of air travel (economy class);
  - d. By public transport, by road.
- (iii) Such travel is arranged by UNESCO or its agents, or by the study grantee.
- (c) Interpreters. When necessary, UNESCO may authorize the appointment of an interpreter.
- (d) Scholastic and laboratory fees. UNESCO is responsible for meeting the cost of scholastic fees (tuition and registration fees) and laboratory fees.
- (e) Sickness and accidents. All study grantees, like UNESCO fellowship holders, benefit from a special accident and illness insurance policy during the period of their training or observation tours. (Details of the policy and its application procedures are communicated through an information note at the time of the award, along with the study programme.)

#### 4. Roles, Authorities and Accountabilities

- 4.1 **Responsibility**. Within the framework of the provisions set out in [AM Item 14.2](#), responsibility is divided among various units of the Secretariat as indicated in [AM Item 14.1, paragraph 4](#).
- 4.2 **Study directors**. When required, a local study director may be designated by the Fellowships Programme Section (ERI/NCS/FLP), in consultation with the programme sector concerned, to arrange the grantee's study programme and to assist in its implementation.

#### 5. Procedures and Processes

- 5.1 **Planning of study grant programmes**: See [AM Item 14.1, paragraph 5.1](#).
- 5.2 **Standard costs for computing budget estimates and allotments** are issued periodically by the Bureau of Strategic Planning (BSP) to administrative units for the use of Programme Officers.
- 5.3 **Study grantees: age, duration, travel, allowances, other facilities**
  - (a) Age of grantee: Study grants are granted only to persons who are not over 55

years of age, if the retirement age in the grantee's current occupation is 60 or above, or over 50 if the retirement age is below 60.

- (b) A study grant is not given to a person who is a fee contractor or consultant with UNESCO during the period of study foreseen under the grant, or to former beneficiaries of UNESCO study grants or fellowships.
  - (c) The duration of study grants varies according to the programme requirements from about one week to a maximum of two months in, at most, three countries.
- 5.4 **Award.** After the candidate and the programme of visits have been approved by UNESCO, or after confirmation of placement has been received from the host institution (s), the grantee and the government concerned are notified of the award of the study grant by the Fellowships Programme Section of the Sector for External Relations and Public Information (ERI/NCS/FLP). Procedures for the award of study grants: see [AM Item 14.1, paragraph 5.4](#).
- 5.5 **Obligation and payment of funds for study grants:** See [AM Item 14.1, paragraph 5.5](#).
- 5.6 **Supervision of study grants:** See [AM Item 14.1, paragraph 5.6](#).
- 5.7 **Extensions of study grants:** See [AM Item 14.1, paragraph 5.7](#).
- 5.8 **Reports on the completion of study grants:** See [AM Item 14.1, paragraph 5.8](#).
- 5.9 **Follow-up and evaluation of study grants:** See [AM Item 14.1, paragraph 5.9](#).
- 5.10 **Contacts with study grantees after termination of the grant:** See [AM Item 14.1, paragraph 5.10](#).
- 5.11 **Report.** Within one month of return to his/her country of origin, the grantee must present a report on his/her study grant to UNESCO in the form prescribed by the Secretariat.

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 15.1 Introduction

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item (Original: English).

### 1. Overview

- 1.1 Chapter 15 deals with **official travel on mission for the purpose of implementing a programme or other activities of the Organization**, and which is financed totally or partially by UNESCO (or exceptionally, at no cost). Such travel is carried out by staff members as well as “non-staff travellers” (i.e. people employed under other contractual arrangements, such as consultants, supernumeraries, service contract holders, special service agreement holders, fee contractors, as well as participants attending meetings and conferences (see [AM Item 15.2, paragraph 5.11](#)). The provisions and policies, as well as the operational, security, financial, administrative and internal control procedures set out in [AM Item 15.2](#) apply equally at Headquarters and in the field and Category I Institutes.
- 1.2 While the term “official travel” also covers travel in application of entitlements under the [Staff Rules](#) such as travel on home leave, family visit and education grant, this “statutory travel” is not dealt with in [AM Item 15.2](#), but under [HR Manual Chapter 6](#).
- 1.3 Travel on mission is a legitimate modality for programme implementation, not only because of the importance of the Organization’s international outreach and convening power, but also due to the need to ensure effective programme delivery at the country level and enhance UNESCO’s visibility. Missions that do not appear to, or cease to, be essential for the attainment of the objectives or implementation of a particular programme should be abandoned. The travel requirements should be kept to an absolute minimum, ADGs and Directors, being responsible for ensuring that travel requirements remain within the amounts foreseen in the Approved Programme and Budget for the biennium and that the travel policy of the Organization is strictly adhered to at all times.
- 1.4. Cost saving measures might be as follows:
  - (a) Achieving savings on planned meetings and their travel component by reducing the number of participants or by making a greater use of ICTs (videoconference, teleconference, etc);
  - (b) Exploring options which give more flexibility in the procurement of travel tickets, to be implemented in parallel with the services of the central travel agency with a view to obtaining more competitive ticket prices;
  - (c) Authorizing the Chief Financial Officer to launch a pilot project on the introduction of a travel corporate credit card system to facilitate direct purchase of tickets (via internet or other means) when less expensive fares than those proposed by the travel agency are available: all staff will be expected to familiarize themselves with internet self-booking.
- 1.5 In this connection, AM Item 15.2 emphasizes that “**Everyone has responsibility for internal control**” including:
  - (a) ADG’s/Directors and other managers who play important roles and are accountable for expected results, performance, controlling their Sector/Division/Section/Unit’s activities and resources entrusted to them and,
  - (b) Certifying Officers who are central to the way management exercises control and have primary responsibility in ensuring that the internal financial controls in place are effective.

- 1.6 The specific accountabilities and responsibilities within the mission travel process are detailed in the table under [AM Item 15.2, paragraph 4.1](#).
- 1.7 Finally, attention is drawn to the Appendices to [AM Item 15.2](#), which provide all relevant information concerning financial matters relating to official travel, such as daily subsistence allowance (DSA) rates and countries for which cash advances are authorized.

## 2. Definitions

Not applicable

## 3. Policies

- 3.1 The travel policy of the Organization is set forth in detail under [AM Item 15.2, paragraph 3](#). In line with the continuing concerns of the Governing Organs of the Organization and the Director-General, **all efforts should be made with a view to optimizing the use of resources in the implementation of programme activities, including travel**. The Director-General will report periodically to the Governing Organs on the status and outcomes of the measures taken to achieve this objective.
- 3.2 In view of the growing awareness that aircraft emissions give rise to important environmental concerns regarding their global impact and their effect on local air quality at ground level, the Organization will explore further the policies which it needs to modify and/or reinforce to make a greater contribution to the reduction of such “greenhouse gas emissions”.

## 4. Roles, Authorities and Accountabilities

Not applicable

## 5. Procedures and Processes

Not applicable

## 6. Guidelines

Not applicable

## 7. Forms

Not applicable

## 8. Additional Help

Not applicable

## 15.2 General Provisions concerning Travel on Mission

### Primary Author

For any information or suggestions, please contact the Bureau of Financial Management, Financial Policy and Compliance Section (BFM/FPC), which is responsible for this Item. This Item applies to Headquarters and Field Offices. (Original: English)

### 1. Overview

- 1.1 The purpose of this Item is to present the general provisions governing **travel on mission** and the procedures to be followed.
- 1.2 **Scope of application.** Unless stated otherwise, the provisions set out herein apply to staff members as well as persons employed under other contractual arrangements, e.g. consultants, supernumeraries, service contract holders, special service agreement holders, as well as participants attending meetings and conferences (see [Paragraph 5.11](#) below). They are hereafter referred to as "non-staff travellers".
- 1.3 The provisions and explanations set out in this Item apply equally at Headquarters, in the field and for Category I Institutes.

### 2. Definitions

- 2.1 The term **official travel** refers to any travel undertaken at the total or partial expense of the Organization (or exceptionally when fully subsidized by third), whether mission travel or travel in application of entitlements under the [Staff Rules](#). **The present item, however, covers travel on mission only.** Travel in application of entitlements under the [Staff Rules](#) ("Statutory travel") is covered under [HR Manual Chapter 6](#) "Leave" and [HR Manual Chapter 8](#) "Travel and removal expenses" and includes:
  - travel on appointment (See [HR Manual Item 8.2](#))
  - travel on transfer (See [HR Manual Item 8.2](#))
  - travel on separation (repatriation travel) (See [HR Manual Item 8.2](#))
  - medical travel (See [HR Manual Item 8.6](#))
  - travel on home leave (See [HR Manual Item 6.13](#))
  - travel on family visit (See [HR Manual Item 6.14](#))
  - education grant travel (See [HR Manual Item 6.15](#))
  - travel on rest and recuperation leave (See [HR Manual Item 6.9](#))
- 2.2 **Mission Travel**, as stated above, is any official travel undertaken by staff and non-staff members at the total or partial expense of the Organization (or exceptionally when fully subsidized by third party), directly related to programme/projects planning and implementation and duly authorized in approved travel plans and budgeted in work plans.
- 2.3 **The principal categories of missions are:**
  - (a) Technical or advisory services to Member States and national institutions;
  - (b) Participation in seminars or other training activities;
  - (c) Fact-finding (study; evaluation; project progress review, etc.);
  - (d) Meetings and conferences organized by UNESCO, other Agencies or by UN Common System Institutions;
  - (e) Fundraising;
  - (f) Consultation meetings;
  - (g) Administration/audit missions;
  - (h) Other official purposes (including representation).



- 2.4 **Daily Subsistence Allowance (DSA)** is the daily allowance, or *per diem*, to cover expenses while on travel. DSA rates are established periodically by the International Civil Service Commission (ICSC) and updated monthly in FABS. Details of the DSA rates can be found in [Paragraph 5.10](#) below.
- 2.5 **Travel time** on mission is the total time spent between the scheduled departure time and the arrival at destination, and also includes time required for transit, connections, transfers between airports and any other time spent waiting between the first departure and destination points. Outward travel is scheduled so that travellers may arrive at a reasonable time before taking up their duties, and return travel should begin as soon as possible after completion of the mission. However, travellers, for their personal convenience, may spend extra time during journeys or at the place of mission provided that such time is approved on the travel order and counted as annual leave. Such extra travel time is not subject to the payment of DSA or terminal fares. **Travel time by private car** in the interest of the Organization is described in [Paragraph 5.12 \(d\)](#) below.
- 2.6 **Terminal Fares** are payable solely for the purpose of transport to and from the airport or equivalent (e.g. railway or bus station) and excludes the cost of airport fees. The standard terminal fare is USD 38 for each leg of a journey, and USD 68 per leg for New York and Paris. This amount is a flat rate regardless of the mode of transport or additional expenditure incurred. The terminal fares should be paid regardless the fact that DSA and/or transportation ticket are paid by an external party. However, if the transfer is provided at no cost for the traveller, no terminal fares shall be paid. Likewise no terminal fares are payable for missions undertaken by private car which are reimbursed on the basis of mileage travelled, in accordance with the rates shown in [AM Appendix 15.2B](#).
- 2.7 **Travel Advances** are funds advanced to the traveller, prior to the mission, to cover estimated DSA, terminal fares and any other authorized expenses.

### 3. Policies

- 3.1 Travel on mission being part and parcel of the overall issue of accountability and responsibility, it is incumbent upon ADGs, Directors of Bureaux/Divisions, Directors/Heads of Field Offices, programme managers, Heads of Administrative Units, staff members (and non-staff) undertaking missions to observe scrupulously the policy, rules and budget provisions relating to mission travel. In particular, those approving official travel will ensure that in each case:
- (a) Travel on mission achieves **essential and specific programme/project results in a cost-efficient manner**;
  - (b) Travel expenditures adhere to **strict planning and budgetary control** and, in particular, are approved in the travel plan and foreseen under specific work plan provisions in SISTER;
  - (c) Travel is undertaken only when other means of communication/action (e.g. emails, telephone calls, videoconferencing, etc.) are not more effective, efficient or economical.
- 3.2 In accordance with the travel policy of the Organization, the “...**most direct and economical mode of transportation shall be prescribed...**” ([Staff Rule 107.4.b and 107.4.c](#)).
- 3.3 Any **exception to the principle** that travel must be effected by the “...most direct and economical route and mode of transportation...” may only be granted if “it is established to the satisfaction of the Director-General that the use of an alternative route and/or mode of transportation is in the best interest of the Organization” ([Staff Rule 107.4](#)). Such requests for exceptions must therefore be fully justified, and may only be specifically authorized by the relevant ADG, Director/Head of field office/Institutes or Director of Corporate Services Bureau (hereafter referred to as “ADGs et al”) that alternative reduced-fare tickets, less restrictive than the most economical ticket will be sought in ascending order of cost. Where all other alternative reduced-fare tickets or

changes of flight route are not acceptable in terms of the constraints specified on the **Travel Order**, a less restrictive ticket may be issued (see [Paragraph 5.12](#) below).

**3.4 Exceptions to the above-mentioned principle may also be authorized by ADGs et al** in the following circumstances:

- (a) The official mission is carried out to a security- risk destination or Post-Conflict and Post-Disaster (PCPD) situations (pursuant to Financial Rule 6.38 in [AM Appendix 3.3A](#));
- (b) The date of the return journey cannot be determined with accuracy before departure;
- (c) The mission is carried out to various destinations and/or involves a complex itinerary, making it difficult to adjust the bookings in case of delay or flight cancellation without an unrestricted ticket;
- (d) The mission is carried out to a region where flight schedules and/or reservations are unreliable, making it necessary, in case of flight cancellation, change of air carrier or over-booking to have the air ticket endorsed or re-routed since fixed date tickets are “non-refundable” or “not re-routable.”

**3.5 Repeated absence of staff members** should be considered when approving the travel plans (see [Paragraph 5.2](#)). Accordingly, absence from the duty station at any one time on mission and/or annual leave should not exceed a substantial proportion of time. In particular during the **Executive Board/General conference, absences should be subject to detailed justification of their necessity on programme grounds**, since absences during that period may deprive the governing bodies (General Conference, Executive Board) of necessary expertise. In all cases, missions exceeding two weeks (14 days) will remain exceptional and must be submitted to the prior approval of the ADG’s et al unless otherwise stated, within the context of the travel plan.

**3.6 Security measures.** In accordance with the procedures established by the United Nations Department of Safety and Security (UNDSS), all persons on official travel and employed by UNESCO, either as a staff member or under another contractual arrangement, must complete satisfactorily and obtain the training certificate of the following courses regardless of Security Level:

- (a) the “Basic Security in the Field” (BSITF) II training;
- (b) the “Advanced Security in the Field” (ASITF) training;
- (c) the UNESCO Field Security Awareness Training.

The personnel will be requested, as required, to undergo the re-certification of the above mentioned security trainings

All persons employed by UNESCO, either as a staff member or under another contractual arrangement, must prior to departure and, regardless of Security Level, seek the mandatory security clearance to be obtained from the UNDSS through TRIP (Travel Request Information Process) available on the UNDSS website (<https://dss.un.org/dssweb/>). The travel request must mention the clearance obtained or the date of the request if clearance not yet obtained. **No official travel shall be undertaken without receipt of the formal security clearance.** See also [Paragraph 5.3](#) and [HR Manual Chapter 17](#) – Staff security.

**3.7 A maximum of 10 UNESCO staff may travel on the same carrier** (by air, sea or land) when on official travel. In exceptional cases travel of more than 10 staff on the same carrier should be subject to prior authorization by the Director-General (see [Paragraph 5.3](#)).

## 4. Roles, Authorities and Accountabilities

### 4.1 Delegated Authority and Accountability

- (a) Everyone has responsibility for internal control” (see [AM Item 3.4, paragraph 4.1](#)) including:



- (i) ADG's/Directors and other managers who play important roles and are accountable for expected results, performance, and control of their Sector/Institute/Division/Section/ Unit/Office/Bureau's activities and resources entrusted to them; and
- (ii) Certifying Officers who are central to the way management exercises control, and have primary responsibility in ensuring that the internal financial controls in place are effective.
- (b) In line with the above, the table below outlines specific accountabilities and responsibilities within the mission travel process.

<b>Action</b>	<b>Authority</b>	<b>Responsibility</b>	<b>Accountability</b>
Approval of travel plans	<b>ADG, Director/Head of field office/Institutes or Director of Corporate Services Bureau</b>	The responsibility to manage and monitor travel expenditure within a given budget lies with the ADG (or Director of Corporate Service Bureau). This responsibility may be delegated along with decentralized programme budgets to Field Office Directors, however the overall accountability remains with the ADG (or Director Corporate Service Bureau).	Ensures that: <ul style="list-style-type: none"> <li>- Planned travel is in line with work plans and necessary to achieve the objectives of the programme of the Sector under his/her responsibility;</li> <li>- Possibility of combining travels or other means of communication (e.g. teleconference) have been considered;</li> <li>- Expenditure within his/her Sector or Service remains within allocations;</li> <li>- Cost-efficiency objectives are always attained;</li> <li>- Director-General's instructions are strictly complied with.</li> </ul>
Initiate and undertake the mission travel	<b>The Traveller</b>	Responsibility: To confirm that travel was undertaken as planned and in accordance with rules and procedures, and meets the programme needs.	Ensures that: <ul style="list-style-type: none"> <li>- Purpose of travel is clearly specified in <a href="#">DUO Travel</a>;</li> <li>- The mission is duly recorded in <a href="#">DUO Travel</a> and the relevant authorization is received;</li> <li>- The request is in line with work plans and to achieve the objectives of the activity under his/her responsibility;</li> <li>- Duration of the travel</li> </ul>

			<p>corresponds to the purpose of the mission;</p> <ul style="list-style-type: none"> <li>- Other means of communication (e.g. teleconference) have been carefully considered. Ensures most direct, most economical and environmentally sustainable route is chosen;</li> <li>- The mission report is prepared and clearly explains achievement of the mission <i>vis à vis</i> its purpose.</li> </ul>
<p>Certification, administrative and financial follow up of travel orders/records on a timely basis</p>	<p><b>Certifying Officers</b></p>	<p>The responsibility to:</p> <ul style="list-style-type: none"> <li>- Commit funds for travel to be undertaken;</li> <li>- Sign official forms as a Certifying Officer in FABS (electronic signature);</li> <li>- Calculate advances based on standard rules;</li> <li>- Approve release of payment, given that calculation is correct, supporting documents are complete and valid;</li> <li>- Release payment (advance and final) is given once all accounting requirements are correct;</li> <li>- Monitor and maintain commitments.</li> </ul>	<p>Ensures that:</p> <ul style="list-style-type: none"> <li>- Staff mission travel entitlements under <a href="#">Staff Rules</a> (including the payment of an advance) are correctly applied and the financial entitlements are correctly calculated;</li> <li>- The proposed travel request complies with the Financial Rules (see <a href="#">AM Appendix 3.3A</a>) and <a href="#">Financial Regulations</a> (e.g. compliance with Table in <a href="#">AM Item 3.8</a>, paragraph 5.4 for validity of obligations under regular programme funds) within their certifying limits.</li> <li>- Derogations are obtained for deviations from standard rulings on a timely basis.</li> </ul>
<p>Authorise payment of Travel Agent and clear all Travel</p>	<p><b>BFM</b></p>	<p>The responsibility to :</p> <ul style="list-style-type: none"> <li>- Authorise payment of Travel Agent</li> </ul>	<p>Ensures that:</p> <ul style="list-style-type: none"> <li>- Invoice is valid and tickets have been received according to the details in the invoice;</li> </ul>

related accounts		(for Headquarters only); - And clear all Travel related accounts.	- GL accounts and vendors are cleared; - checks for reasonableness and completeness are undertaken.
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4.2 **Responsibilities:** In addition to the above, the following responsibilities linked to mission travel have been assigned to various units:

- (a) The Bureau of Financial Management (BFM) is responsible for formulating policies and procedures for travel on mission.
- (b) The Chief Financial Officer is responsible for ruling on the correctness of the application of procedures on travel on mission by Administrative Units acting under his/her authority. Administrative units are responsible for the processing and certification of travel orders and records, and BFM will carry out post-facto reviews on a regular basis, to ensure full compliance to these procedures.
- (c) MSS/OPS is responsible for the contractual arrangements at Headquarters with the travel agency and airlines or other travel service providers on UNESCO's behalf and for special travel arrangements, if required. MSS/OPS is also responsible for negotiating insurance arrangements relating to luggage transported on official travel and coordinating the submission of related insurance claims to the appropriate broker.

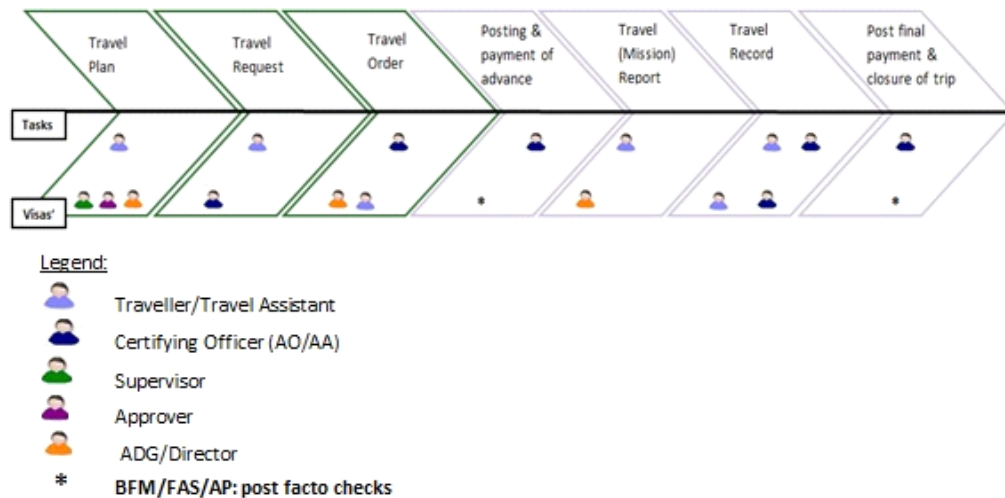
## 5. Procedures and Processes

Content:

- 5.1 [Foreword](#)
- 5.2 [Planning and Co-ordination of Mission Travel \(Travel Plan\)](#)
- 5.3 [Security Measures](#)
- 5.4 [Preparation for Travel on Mission](#)
- 5.5 [Purchase of Tickets](#)
- 5.6 [Procedures for Travel Advances](#)
- 5.7 [Payment of Travel Advances](#)
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- 5.9 [Travel Record](#)
- 5.10 [Daily Subsistence Allowance \(DSA\)](#)
- 5.11 [Provisions governing Non-Staff Travellers \(consultants, Participants to attend Meetings and Conferences\)](#)
- 5.12 [Route and Mode of Transport](#)
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- 5.14 [Rest Periods and Stopovers](#)
- 5.15 [Other Miscellaneous Mission Travel Expenses](#)
- 5.16 [Travel Risks and Insurance](#)
- 5.17 [Travel Documents, Mission Travel Visas, and Inoculations and/or Vaccinations](#)
- 5.18 [Other Provisions Relating to Mission Travel](#)

5.1 **Foreword:** UNESCO's travel provisions and procedures generally follow those of the United Nations Common System.

In order to **strengthen the internal control within the travel process**, different authorities and responsibilities are assigned to separate functions (see [Paragraph 4](#) above). The segregation of duties within the travel process is shown in the graph below.



## 5.2 Planning and Coordination of Mission Travel (Travel Plan)

- (a) With a view to maximizing effectiveness, efficiency and economy as regards missions, ADGs et al will ensure that missions are planned, organized and coordinated in such a way as to enhance their benefit to the Member States and the Organization. To this end, **travel plans** are prepared in [DUO Travel](#) by Sectors/Corporate Services/Institutes/Field Offices for review and adjustment by the responsible ADGs et al. The ADGs and Directors of Corporate Services Bureaux submit their own travel requirements to DIR/ODG for approval. The Directors/Heads of Field Offices submit their own travel requirements to the relevant ADG. Any travel on mission or to participate in meetings and conferences must be included in the travel plan submitted to the ADGs et al for approval.
- (b) Representational travel. DIR/BFC is responsible for approval of the representational travel plans in the field, as well as any amendments thereto. DIR/BFC liaises with BFM/FOS for the use of field operating costs for the purposes of representational travel. BFM/FOS being charged with the responsibility for the equitable apportioning of operating costs among Field Offices and for monitoring their expenditure and cost-efficiency, will review the use of field operating costs for the purposes of representational travel.
- (c) Travel on decentralised funds. Sector ADGs are responsible for apportioning the travel budgets within the overall decentralized programme work plans to Field Offices and for monitoring travel expenditure.
- (d) Travel Plan. The instructions for the preparation and approval of the Travel plan are available on the intranet, together with the relevant electronic form (in [DUO Travel](#)). This electronic form has been developed to facilitate each sector/bureau/field office's monitoring of travel expenditure against budgets. It is a standard template to be completed to fulfil additional and specific travel information needed for sector/office approval.
- (e) Travel coordination with relevant bodies. The coordination of official travel to the field with Directors/Heads of field offices within the travel planning process needs to be ensured. In particular, official travel to Member States is subject to the traveller's and the AO's certification in the Travel Request ([DUO Travel](#)) stating that the relevant bodies (e.g. UN Resident Coordinators, National Commissions, Permanent Delegation) of the country (or countries) to be visited have been informed of the mission and that the travel has the prior agreement of the field office. It is the responsibility of the Directors/Heads of UNESCO offices to verify that all relevant parties in the respective Member State(s), i.e. National

Commissions, ministries, institutions and other authorities concerned, as well as the UN Resident Coordinator, have been informed of the mission.

### 5.3 Security Measures

- (a) The mandatory training programmes mentioned in [Paragraph 3.6](#) are available on-line using the following links:
- (i) the “Basic Security in the Field” (BSITF) training programme:  
<http://security-training.hq.int.unesco.org/language1.htm> or  
<http://dss.un.org/BSITF>
  - (ii) the “Advanced Security in the Field” (ASITF) training programme:  
<http://security-training.hq.int.unesco.org/advanced/language.htm> or  
<http://dss.un.org/ASITF>
  - (iii) the UNESCO Field Security Awareness Training:  
<http://unesco.moschorus.com/mossrv/>

Please note that the above training programmes are also available on CD-ROM from the Bureau of Field Coordination

- (b) **The security clearance is to be obtained within the time limits** determined by the UNDSS and in line with the prevailing country specific procedures. The UNDSS web application TRIP (Travel Request Information Process) is to be used for obtaining the security clearances and requires staff members to register and log-on to the UNDSS website prior to the submission of the request. Requests for individuals who do not have a UNESCO e-mail address and thus cannot use the DSS website should be submitted by the UNESCO staff member in charge of the mission.
- (c) In view of the **risks entailed by travelling on airlines**, in particular those considered by DSS as unsafe, it has been agreed that the Organization will use a database, the FLIGHTSAFE rating system for guidance on the safety ranking of commercial airlines. FLIGHTSAFE, a commercial database, is available on the [intranet](#) together with information on its use to minimize risks whilst using commercial air travel.
- (d) As a security precaution the Organization has **limited the maximum number to ten (10) UNESCO staff to travel on the same carrier** (by air, sea or land) when on official travel. In exceptional cases travel of more than ten staff on the same carrier is subject to prior mandatory authorization by the Director-General. The travellers' names must also be indicated, together with the places to be visited and related dates.
- (e) Pursuant to the above provisions, no Travel Order will be processed for staff or non-staff unless:
- (i) The Travel Request ([DUO Travel](#) for staff and individual non-staff) includes details of confirmation from the Director/Head of the UNESCO office concerned of his/her agreement to the mission;
  - (ii) The traveller obtains a security training certificates, as applicable (see [Paragraph 3.6](#)) and
  - (iii) Security clearance has been obtained regardless of Security Level.
- (f) The traveller will include mention of the above in the relevant travel forms and the Administrative Unit will not proceed to payment of travel advance unless there is full compliance to these provisions. For non-staff mission travel at Headquarters and in the field, the mention will be made manually by the Administrative Unit on the travel order or other relevant document.
- (g) The above security related travel obligations are also reflected in the [HR Manual Chapter 17](#).
- (h) BFC circulates travel advisories from the UNDSS on field security status and security-related travel restrictions. Up-to-date [security status](#) is also available on

the [UNESCO intranet](#). Travellers shall always refer to the latest country security status prior to undertaking any travel and make themselves aware of the current security instructions for the country of destination, including contact information of local DSS security personnel (Chief Security Adviser and/or Field Security Coordination Officer).

- (i) Travellers are responsible for ensuring full compliance with the prevailing security guidelines and instructions and for comporting themselves in a manner which will not endanger their safety and security or that of others.

#### 5.4 Preparation for Travel on Mission

- (a) **Administrative Unit/ Traveller** ensures that mission travel is foreseen in the travel plan approved by the responsible ADG et al. Representation travel to the field, as well as travel financed from Field Office operating costs, is approved by DIR/BFC.
- (b) **Traveller** prepares a **Travel Request in DUO Travel**, as far as possible in advance of the mission **Traveller** ensures that the mission is budgeted in the work plans in SISTER and ensures that the **travel request** specifies the mission's duration, place, purpose and the means of transportation thereof and that the budget code corresponds to the activity. This is forwarded to the travel agency to obtain price quotation(s). **Traveller** decides on the most economical route/price, in compliance with UNESCO's travel policy, on the basis of estimates of ticket costs and travel options provided by the travel agent. The **Traveller** confirms the estimated travel costs (DSA, taxes, transportation, etc.) and submits the **request** for the certification of the **Administrative Unit**.
- (c) Traveller must attest that a mission to the field has the prior agreement of the Field Office and provides the Administrative Unit with the exchange of correspondence confirming this agreement together with data on security clearance.
- (d) **Administrative Unit** certifies the **travel request**, after which tickets are issued. The Administrative Unit verifies the request in FABS, with the information provided by the **Traveller**. The DSA amounts are calculated automatically in FABS. FABS then generates the **Travel Order** (which the Administrative Unit signs electronically as Certifying Officer) and the **Travel Record** (which is completed following the mission). FABS verifies the availability of funds and computes the appropriate **Travel Advance**. For non-staff travellers (e.g. consultants, supernumeraries, and participants at meetings and conferences) refer to [Paragraph 5.11](#).
- (e) The **Travel Order** is transmitted to the ADG et al for final approval and includes an attestation on the part of the traveller that alternative means of communications have been looked into and, when needed, derogations obtained. The signed Travel Order constitutes the authority to travel on mission.

#### 5.5 Purchase of Tickets

- (a) Tickets for the transport of staff will normally be issued by the authorized travel agency. The travel agency, on the basis of the Travel Request, proposes two options to the Traveller, the first of which is the least costly in line with the Organization's travel economy policy, unless the Traveller can provide justifications for choosing the costlier option (see also [Paragraph 5.13 \(b\) \(iii\)](#)). To enable travellers to manage their budget more efficiently, they may purchase tickets directly (via internet or other means) when less expensive than those proposed by the travel agency.

The following paragraphs apply only to persons employed by UNESCO, either as a staff member or under another contractual arrangement:

- (b) All tickets must be booked at least 2 weeks (14 calendar days) prior to the departure date or at least 3 weeks (21 calendar days) prior to the departure date where it concerns travel which dates are set well in advance and are not likely to change.



- (c) The purchase of unrestricted tickets (fully refundable and for which changes are allowed without any fee at any time) is prohibited, regardless of class of travel.
- (d) Exceptions in the interest of the Organization to the above paragraphs (b) and (c) must be approved by ADG et al. by means of a formal derogation.

## 5.6 Procedures for Travel Advances

- (a) The **request for a Travel Advance is granted automatically with the Travel Order**, which is processed as indicated in [Paragraph 5.4](#) above;
- (b) Any sum that may have been advanced in excess of entitlement is recovered from the Traveller on the next DSA payment or by BFM/FAS/AP through a deduction from salary if the debt is not recovered after a period of 3 months for staff members, or from any monies due for other travellers.
- (c) In the event that the Traveller (staff member or non-staff member) has not complied with the prescribed time limits for submission of claims for a previous mission (i.e. **all claims must be submitted within a maximum period of one month after completion of travel**), no travel advance will be made.
- (d) Travel advances of 100% of all estimated costs shall be made for official travel on mission. The travel advance is settled after completion of the mission through the procedures for the settlement of travel claims by Administrative Units.
- (e) All operations relating to the mission (e.g. submission of reports, travel records, etc.) must be completed within a maximum period of one month after the traveller's return from mission. Failing which, the related mission obligation may be liquidated and no further claim for the mission will be possible (See [Paragraph 5.9 \(c\)](#)).
- (f) Administrative Units will send a reminder to the travellers when travel claims have not been submitted to them two weeks after the end of the mission.

## 5.7 Payment of Travel Advances

- (a) Travel advances to travellers are made **solely** by transfer to her/ his personal bank account.
- (b) Travel advances to participants at meetings and conferences:
  - (i) The accommodation and meals to participants should be made available through a service provider. If this is not possible, the DSA of the participants should be paid by a bank transfer after the meeting/conference.
  - (ii) **If the above mentioned is not possible**, or if a reduced DSA needs to be paid in cash, the payment of the DSA to participants at meetings and conferences held **at the Headquarters** can be made by euro cheques cashable at the bank situated in the premises of UNESCO Fontenoy or **outside the Headquarters** through euro or US dollar travellers' cheques.
  - (iii) In order to ensure that sufficient amount of cash or travellers' cheques can be arranged at the bank in time, their estimated total amount needed for a meeting or a conference should be communicated to BFM/TRS at the Headquarters or to the Administrative Officer at Field Offices by e-mail well in advance but not later than ten banking days before the start date of the conference or meeting. For further instructions, please see [AM Item 3.7, paragraph 5.6](#) on Cash Management – Payment Instruments.
- (c) **Travel advances in cash:** Only in the countries where suitable banking facilities are not readily available in accordance with the [AM Appendix 15.2D](#), travel advances can be paid in cash for mission travel and for meetings and conferences. For further instructions, please see [AM Item 3.7, paragraph 5.6](#) on Cash Management – Payment Instruments.

## 5.8 Mission Report

- (a) As soon as possible after return to the duty station, and **no later than two weeks after completion of the mission**, the traveller submits a report setting forth significant aspects and results of her/ his mission.

- (b) Mission reports are addressed through supervisory channels to the staff member's ADG et al. If considered appropriate, the ADG et al forwards the report to the Deputy Director-General and/or the Director-General. The general rule is that travellers must submit their mission report to the authority who approved their travel order. In the case of ADGs and Directors of Corporate Services Bureaux, the report must be submitted to the Director-General (via DIR/ODG). Copies are sent to any sector/bureau/office on whose behalf the staff member has carried out assignments, and to other interested units, including the relevant division of ERI, if applicable. A more detailed written or oral report on the mission may be provided by the staff member at the request of the ADG et al, Deputy Director-General and/or the Director-General. The traveller may also communicate to interested sectors/colleagues information on matters of particular interest to them, in writing or orally as appropriate.
- (c) Mission reports should provide sufficient information to serve as a basis for evaluating the effectiveness of the mission and for assessing whether the outcomes justified the mission and contributed to the accomplishment of specific programme/project results. Reports should clearly indicate the objective(s) of the mission as stated on the approved **Travel Order**, the significant aspects of the mission, the results of the mission, any follow-up action required and any recommendations that the traveller deems appropriate.
- (d) Field and liaison offices will transmit their mission reports to the ADGs/Directors of the relevant Sector/Bureau/Office at Headquarters. Likewise, mission reports from Headquarters or field and liaison offices having direct or indirect ramifications for a Member State will be circulated to the Director(s)/Head(s) in the Member State concerned.

### 5.9 Travel Record

- (a) **Travellers** (except for contractors on a lump sum) submit the **Travel Records** as soon as possible, on return to duty station.
- (b) The Administrative Unit verifies the requests for additional expenses, certifies the **Travel Record** if the provisions governing mission travel have been adhered to and the level of final reimbursements and then posts the claim. Conversely, the Administrative Unit may disallow certain items of expenditure. Administrative Units are responsible for follow-up with travellers to ensure that claims are submitted within the prescribed time limits. In that context, un-cleared commitments related to mission travel should be monitored on a monthly basis and timely remedial actions taken.
- (c) In the absence of a submission of a Travel Record claim and a mission report **within one month** after the traveller's return from mission, the related obligation may be liquidated and no claim for the mission will be possible. Moreover, any advances made, **as well as the ticket cost**, may be deducted from staff member on the next DSA payment or by BFM/FAS/AP through a deduction from salary if the debt is not recovered after a period of 3 months, or any monies due to non-staff.
- (d) The traveller is expected to attest to the exactitude of the claim in the **Travel Record**.
- (e) At the time of settlement of the travel claims for travellers on mission (staff or non-staff), the Administrative Unit is responsible for computing the travel claim. Any debt from the traveller may be deducted from the staff member on the next DSA payment or by BFM/FAS/AP through a deduction from salary if the debt is not recovered after a period of 3 months, or any monies due to non-staff.

### 5.10 Daily Subsistence Allowance (DSA)

- (a) Standard DSA rates. The purpose of DSA is to assist in defraying additional personal expenses (such as board and lodging) incurred in travelling to, or while stationed at, the place of mission, or during authorized stopovers. The DSA is a



lump sum and thus no justification documents (e.g. hotel bill) are necessary unless additional reimbursement is requested (see paragraphs ii and iii below). The DSA covers:(a) travel time;(b) rest periods at place of mission or during authorized stopovers;(c) periods spent on official mission away from the duty station;(d) periods of approved sick leave during travel on mission;(e) periods up to 45 days per year spent away from the duty station to obtain medical treatment for which medical travel has been authorized (see [HR Manual Item 8.6](#) "Medical Travel"). In addition, DSA may be payable in lieu of post adjustment for a maximum period of 3 months (90 days) in case of assignment to a new duty station for a period less than one year. Where DSA is payable in lieu of post adjustment, it shall be paid for a minimum period of 1 month (30 days) (see [HR Manual Item 4.3](#) paragraph 15 b).

- (i) Travellers receive an appropriate DSA in accordance with the rates established by the [International Civil Service Commission \(ICSC\)](#) for the country or location in question. The rates are shown in [AM Appendix 15.2A](#).
  - (ii) However, in the event, for reasons of service or security, a traveller is required to use a **special hotel with specific DSA rate** listed in [AM Appendix 15.2A](#), the traveller must present detailed justifications for the choice of the hotel approved by the relevant ADG et al. The hotel bill must be presented together with the Travel Record to the Administrative Unit.
  - (iii) When, for reasons of service or security, a traveller is obliged to stay at a hotel at which the cost of the room and related charges exceed the accommodation percentage rate of the subsistence allowance applicable, UNESCO reimburses the **excess accommodation costs up to 50% of the DSA**, subject to presentation by the traveller of detailed justifications for the choice of the hotel and hotel invoices which must be approved by the relevant ADG et al. The excess payment will be subject to a ceiling of 50% of the full applicable DSA rate.
  - (iv) With regard to non-staff, DSA is only payable when working away from their usual place of residence or place of work (see [Paragraph 5.11 \(c\)](#)).
- (b) Reduced rates. DSA is payable at the full rate for the first sixty days ("first 60 days rate") and thereafter at a reduced rate according to [AM Appendix 15.2A](#) and pursuant to [Staff Rule 107.8 \(a\)\(ii\)](#).
- (i) Mission fully subsidized by third party or at partial cost to the Organization: DSA is reduced where accommodation or meals are provided by a third party such as a government or other organisation, or are being paid for separately by the Organisation (i.e. during training courses). The DSA will be reduced by the applicable percentage, it should be noted that the accommodation part of the DSA is published by ICSC (see [AM Appendix 15.2A](#)). The remainder DSA is split as follows: 40% for lunch, 40% for dinner and 20% for incidentals. If accommodation and all meals are provided to the traveller, the DSA will be reduced to incidentals only.
  - (ii) Missions up to 24 hours: No DSA will be paid for mission travel under 10 hours. For missions between 10 and 24 hours, which do not entail hotel expenses, DSA is paid at 50% of the allowance applicable (i.e. full rate including accommodation and meals) at the place of mission. If exceptionally hotel expenses are incurred, DSA is paid in full upon visa of the budget holder.
- (c) DSA computation
- (i) This paragraph is applicable for missions with overnight stay:
    - a. One full day's subsistence allowance is payable, at the rate applicable for the place of arrival (at stopover point or destination) regardless the time of arrival;
    - b. For each successive period of 24 hours from midnight to midnight thereafter (measured by local times, ignoring time-zone differences), one full day's subsistence allowance is paid;
    - c. The rate applicable for each 24-hour period is that for the place at which

the staff member spends the night;

- d. A lump sum of USD 60 is paid for all or part of a night spent travelling. The fact that transportation is provided at no cost for the Organization does not waive the above rule. Any additional accommodation cost incurred due to late night departure time will be reimbursed upon submission of supporting documents.
- (ii) **DSA is payable** for authorized rest periods at the place of mission or during authorized stopovers and for periods of authorized sick leave at the place of mission (See also [Paragraph 5.10 \(a\)](#) above). DSA is payable under the same conditions to eligible non-staff members on official travel.
- (iii) **DSA is not payable:**
  - a. For staff members during periods of annual leave;
  - b. During travel in application of entitlements under the Staff Rules, except for medical travel under [Rule 106.3](#) and during authorized stopover periods (see [HR Manual Chapters 6](#) and [8](#)).
- (d) Any exception to the above related to DSA, especially in view of aligning UNESCO's policy with the UN and other sister agencies, must obtain prior approval from BFM/FPC and HRM/POL.

#### 5.11 Provisions governing non-staff Travellers (including consultants, Participants to attend Meetings and Conferences)

- (a) Non-staff travellers travel by economy class (or equivalent depending on the mode of transportation) and receive a maximum of 75% of the standard DSA. Exceptions must be endorsed by ADGs et al. In any event, non-staff travellers must not exceed the class of travel applicable to UNESCO staff members of the equivalent level.
- (b) Non-staff travellers will be provided with a lump sum payment to cover all their travel expenses (e.g. travel cost, 75% of standard DSA). The lump sum for the purposes of travel may be paid in advance.
- (c) DSA is only payable to internationally recruited consultants who work away from their usual place of residence or place of work. 75% of standard DSA rates apply, including to the reduced "after 60 days" rates. Whilst there is no limit on the number of days for which DSA can be paid, it will be up to the recruiting manager, when negotiating the contract, to determine the overall amount of DSA included in the remuneration package of the consultant (see [HR Manual Item 13.10](#)).
- (d) Participants at meetings and conferences may be granted a lump sum to make their own arrangements. Any entitlements to be provided should be mentioned in the **Travel Statement** (see [Form AM 15-12](#)) to be signed by the participant and returned to UNESCO.
- (e) Other non-staff, such as supernumeraries and SC/SSA holders, who are assimilated to staff and are exceptionally entitled to 100% of standard DSA, it may be provided with a lump sum payment (100% of economy class ticket) for mission travel, the rate applicable being based on the ticket cost at the time that the request for an estimate was made by the travel agency. The lump sum may be paid in advance.
- (f) It is the non-staff travellers' responsibility to purchase his/her own tickets. For reason of economy and/or service, it is possible to purchase tickets on behalf of the non-staff traveller through the authorized travel agency.

#### 5.12 Route and Mode of Transport

- (a) **Selection of the mode of transport:** The traveller and Administrative Units are responsible for ensuring that the most direct and economical route and mode of transportation is chosen and that the security requirements described in [Paragraphs 3.6](#) and [5.3](#) are scrupulously observed. These are factors to be taken into account: one factor does not take precedence over the other but common

sense should be applied and budgetary constraints should be weighed carefully when choosing routing and travel mode options.

- (b) By exception to the above, within Europe, travel by train (or other means of transportation different from air) is mandatory if the travel time by train (or the other means), one way, is less than 4 hours. This includes in particular travel on the following routes:

- Paris – Geneva
- Paris – London
- Paris – Brussels

Elsewhere, where feasible, journey up to 4 hours (one way) are made by train, or other alternative means of transportation different from air (insufficient security or comfort may limit the use of certain alternative means of transportation).

- (c) Other modes of transport may be approved for mission travel: when the use of another means of transport is in the interests of the Organisation; or when the Traveller is medically unfit for a specific mode of transport (such travel is authorized on the advice of the Chief Medical Officer in HRM, to the authorized official who approved the **Travel Order**). Travel by other modes of transport may be undertaken by the Traveller for personal convenience, on the understanding that any additional cost in excess is paid by the Traveller and that any additional travel time in excess is counted as annual leave for a staff member and requires previous authorization from her/his supervisor.
- (d) Use of charter flights: Charter flight refers to a non-scheduled flight or a non-commercial flight, including private or governmental aircraft with flights either free of charge or on a paying seat arrangement. Travel by private charter flight is only to be used in exceptional circumstances and where justified. It is expected that such travel would generally be cost-effective for limited group trips to countries not served well by commercial airlines or where serviced by commercial airlines with high air safety risk ratings (C or D graded airlines). Travel by private charter flight must be approved in advance by the Director-General. The appropriate procurement rules of the Organization apply for the contracting of charters.
- (e) Travel by private car: Travel by private car is regarded as being in the interests of the Organization if it results in a shortening of the duration of the mission or a saving in expenditure. Travel by private car may be authorized by the official who approves the **Travel Order**.
- (i) Cost of travel by private car is reimbursable in accordance with the ICSC rates shown in [AM Appendix 15.2B](#) (includes tolls, petrol expenses etc.). As regards **travel time** by private car in the interest of the Organization, this is calculated (on the basis of the most direct route) as follows:
- a. For each 250 kilometres of the round trip, one half-day of travel time;
  - b. Any remaining fraction of 250 kilometres counts as one additional half-day of travel time;
  - c. Any additional time taken is counted as annual leave and not as travel time, and is not subject to payment of subsistence allowance.
- (ii) As regards **travel time by private car for the personal convenience of the Traveller**, this is equivalent to the time required for the same journey by air (or train if applicable as per [Paragraph 5.12\(b\)](#)) or, if there are no air / train connections, the fastest public transport. Any additional time spent on travelling by car during working days is counted as annual leave.
- (f) General Provision on Travel Costs: Travellers will be liable for any increase in travel costs over and above the applicable standard, resulting from routing changes for personal reasons. The Organization's standard is based on the most direct and economical fare possible, subject to the safety measures described in [Paragraphs 3.6](#) and [5.3](#) and to the travel time which would have elapsed had travel been carried out by the approved route, mode, type of fare and class of travel.

### 5.13 Class of Travel

- (a) Travel by Air: For **travellers who are staff members**, the following provisions apply:
- (i) Director-General: First class accommodation for all flights.
  - (ii) Deputy Director-General: Business class for all flights – when the flight has no Business class seats: the class immediately below First class or, if there is no First class, the class immediately above Economy class.
  - (iii) Grades ADG and below:
    - a. for travel on mission, where the average flight time, including necessary stopovers and connection time, is **nine hours or more by the most direct route possible** (cities more than nine hours flying time from Paris are set out in [AM Appendix 15.2C](#)) staff may travel in the class immediately above the lowest economy class;
    - b. for travel on mission where the average flight time is **less than nine hours**, and for all other official travel: the lowest economy class.
- (b) Other Options
- (i) The classes of air travel mentioned above represent **maximum** entitlements.
  - (ii) Travellers who are staff members are encouraged to have greater recourse to travel options which, while enabling them to travel to the mission destination in the minimum amount of time and in conditions conducive to them carrying out their missions effectively, nevertheless afford substantial economies in travel fares. For this reason, at the time that the Travel Request ([DUO Travel](#)) is prepared, the travel agency proposes the most economic option based on the traveller's choice of travel. The latter should be in line with the Organization's travel policy.
  - (iii) **In exceptional circumstances**, derogations to the above provisions for class of travel may be authorized, particularly on medical grounds and only upon the recommendation of the Chief Medical Officer (CMO). Any derogation must be fully justified with CMO recommendation and granted by the responsible ADG et al. In case of ADGs et al themselves, a request for derogation should be addressed to the authority who approves their travel order (e.g. DIR/ODG, ADG, DIR/BFC).
  - (iv) **Group Travel**. When a group of staff and non-staff members is required to attend a meeting/conference, UNESCO may negotiate special fares with airlines which will not necessarily lower the class of travel of each traveller.
- (c) Travel by Rail Within Europe
- For **travel** by rail, *within Europe*, First Class is authorized for staff members at all grades as a **maximum** entitlement, although Second Class travel may be opted for by the traveller, in the interest of economy.
- (d) Travel by Rail Outside Europe
- The official who approves the travel order determines the class of travel by rail (or sea where relevant) taking into account safety requirements.

### 5.14 Rest Periods and Stopovers

Travellers have a right to rest periods for official travel on mission by air. Travel time is calculated according to the airlines' timetabled departure and arrivals. The following provisions are applicable:

- (a) For a journey of 6 to 10 hours, a rest period of 12 hours is authorized.
- (b) For a journey of more than 10, but less than 16 hours, a rest period of 24 hours is authorized. Alternatively, the traveller may be granted a stopover not exceeding 24 hours during the journey, provided that a suitable onward air connection is available: if the final stage of the journey exceeds 6 hours, the traveller is not required to commence duty within 12 hours of arrival at the destination.

- (c) For a journey exceeding 16 hours, the traveller is allowed either two stopovers, not exceeding 24 hours each, or one stopover and on arrival one rest period, not exceeding 24 hours each, or on arrival one rest period not exceeding 48 hours.
- (d) Waiting periods between the arrival and departure of connecting flights not exceeding four hours are included in the journey time for the computation of authorized rest periods.
- (e) Authorized rest periods are not counted as annual leave.
- (f) Any authorized rest period not taken is forfeited.
- (g) DSA is payable during rest periods only at the place of mission or authorized stopover.

### 5.15 Other Miscellaneous Mission Travel Expenses

- (a) Reimbursable mission travel expenses, which can be estimated on the Travel Request include:
  - (i) Passport, visa and inoculation/vaccination fees (see also [Paragraph 5.17](#));
  - (ii) Airport taxes (if not already included in the ticket costs);
  - (iii) Costs of official communications, including international telephone calls, faxes, and cable and internet connections (reimbursement is claimed by the traveller on the **Travel Record**);
  - (iv) Vehicle hire for official purposes;
  - (v) Hire of office space and/or secretarial services where none are otherwise obtainable;
  - (vi) Rental of computers and office equipment for the preparation of official reports or correspondence, when none can be provided by the UNESCO Field Office;
  - (vii) Registration fees for conferences;
  - (viii) Rental of security equipment in compliance with UN local security arrangements;
  - (ix) Hospitality and courtesy expenses (in compliance with [AM Item 3.10](#)).
- (b) When such miscellaneous expenses cannot be estimated at the time of preparation of the **Travel Order, the Administrative Unit**, at its discretion, makes reimbursements on the basis of the travel record attested to by the Traveller and on the basis of **supporting documents**. Nonetheless, all additional expenses made in excess of standard DSA **require justification**.
- (c) Hospitality. Where known in advance, hospitality and courtesy expenses must be indicated on the **Travel Order form** and approved by the ADG et al., such expenditures will be incurred in strict observance of the instructions set forth in [AM Item 3.10](#).
- (d) Non reimbursable miscellaneous expenses. UNESCO does not reimburse the cost of:
  - (i) Taxis, in city transportation, laundry/dry cleaning services, tips, newspapers, toiletries (costs covered by the Daily Subsistence Allowance);
  - (ii) Lodging or meals (costs covered by the Daily Subsistence Allowance);
  - (iii) Clothing or personal equipment;
  - (iv) Accident insurance.
- (e) Excess Luggage. Whenever mission travel is by air in Economy Class, the Organization may grant excess luggage for official purposes up to a maximum of 20 kilos or its equivalent value by air freight per person, in each direction, or up to 40 kilos accumulated for one direction only.
- (f) Additional luggage costs are not reimbursable by the Organization unless they are incurred for transporting, under authorization, material deemed essential to the implementation of the mission and **are foreseen in the Travel Order** and charged to the programme/project concerned. The **Travel Advance** may include such



luggage costs. The justifications for excess luggage costs are treated in accordance with the provisions outlined in [Paragraph 5.15 \(b\)](#) above.

## 5.16 Travel Risks and Insurance

### (a) Travel risks

- (i) For Staff members (see [HR Manual Chapter 7](#) "Social security" for coverage under the Staff Compensation Plan), no payment is made by the Organization under the Staff Compensation Plan for travel:(a) undertaken without prior authorization; (b) effected by an unauthorized route or mode of transportation; (c) undertaken by private car for the convenience of a staff member. In the event of an accident the provisions described in [HR Manual Chapter 7](#) "Social security" are applicable.
  - (ii) For Staff on temporary appointment: see [HR Manual Item 13.6](#) "Temporary staff appointments".
  - (iii) For Supernumeraries: see [HR Manual Item 13.7](#) "Supernumerary contracts".
  - (iv) For Consultants: see [HR Manual Item 13.10](#) "Individual Consultants contracts".
  - (v) For participants in meetings for whom UNESCO pays the travel costs: coverage is provided under a UNESCO insurance for service incurred accidents, illnesses and death, within the terms of and provisions of UNESCO's insurance policy. For more information, contact HRM/SPI. For any other issues, consult MSS/OPS.
  - (vi) For dependants of Staff members: The Organization takes no responsibility for accidents. Staff members should make whatever arrangements they consider necessary for insurance at their own expense. See also [HR Manual Chapter 7](#) "Social security".
  - (vii) For other travellers on official business (i.e. individuals travel): coverage is provided under a UNESCO insurance for service incurred accidents, illnesses and death, within the terms of and provisions of UNESCO's insurance policy. For more information, contact HRM/SPI. For any other issues, consult MSS/OPS.
- (b) Insurance during mission travel by private car. It is the responsibility of the Traveller who uses a private car on official travel, whether or not in the interest of the Organization, to insure against damage or loss involving the car and the persons or property of third parties, including passengers. The cost of such insurance is paid by the Traveller and is covered by the amounts payable by the Organization to cover the cost of travel mentioned in [Paragraph 5.12 \(e\)](#) of the present AM Item.
- (c) General Insurance Provisions. The organization has a commercial insurance policy, which provides accident and illness coverage for participants in meetings for whom UNESCO pays the travel and per diem costs.
- (d) Staff Compensation Plan. Staff members are covered under the Staff Compensation Plan for illness, injury or death attributable to the performance of official duties (see [Paragraph 5.16 \(a\)](#) above).
- (e) Deviations. A Traveller who, for his/her own convenience, deviates from the approved itinerary may not be covered by insurance. Any deviation for personal reasons is to be reflected on the Travel Order and the Travel Record.
- (f) Stopovers. The Organization's liability for accident or sickness may be limited when, for personal convenience, the Traveller chooses to stay for a period longer than required for the official purpose.

## 5.17 Travel Documents, Mission Travel Visas, and Inoculations and/or Vaccinations

- (a) Passports for non-staff members: The issue or renewal of passports needed for official travel is arranged by the Traveller as far in advance of the departure date as possible. The costs of fees charged should be reviewed with the provisions

governing non-staff travellers, see [Paragraph 5.11](#).

Passports for staff members: See [HR Manual Item 2.6](#).

- (b) UN Laissez-Passer. The provisions concerning this document are included in [HR Manual Item 8.3](#).
- (c) Mission travel visas and inoculation and/or vaccination
  - (i) At Headquarters

Upon presentation of their Travel Order, travellers should arrange with ERI/MSO/PRO/VTS, in due time before the anticipated departure date, to obtain the necessary visas. Any fees charged for visas required for official missions are claimed in the Travel Record and reimbursed. Travellers should arrange with the medical unit of HRM for any inoculations and/or vaccinations to be given. Inoculation and/or Vaccination fees and related costs charged by an outside organization are reimbursed upon submission of a claim for travel expenses and presentation of the medical prescription.
  - (ii) In field duty stations

Travellers themselves make arrangements for obtaining the necessary visas, inoculations and/or vaccinations, and include the cost in their Travel Record.

### 5.18 Other Provisions Relating to Mission Travel

- (a) Annual Leave. A staff member shall obtain prior authorization from his/her supervisor to combine periods of annual leave with mission travel. When annual leave is taken, entitlement to DSA ceases at the close of business on the last day on which official duties are performed and recommences at the time of departure from the stopover point, or at the beginning of the business day on which official duties resume.
- (b) Sick Leave. If a staff member becomes ill or has an accident while on travel status, he/she shall inform the head of the organizational unit concerned as soon as possible. If the staff member is sick for more than three working days, he/she shall send a medical certificate to the Chief Medical Officer. DSA continues to be paid during periods of sick leave while a staff member is on duty travel but is reduced in the case of hospitalization.
- (c) Reimbursement of Medical Expenses The Organization's Medical Benefits Fund pays or reimburses reasonable hospital and medical expenses, which may be incurred by a staff member who is injured or becomes ill while on duty travel, insofar as these are not covered by other arrangements. Non-staff are responsible for insuring themselves for any medical costs, which may be incurred due to illness or injury.

## 6. Guidelines

6.1 [User guide for DUO travel](#) on Intranet..

6.2 [DG Note 12/11 REV Efficiency measures](#)

## 7. Forms

7.1 [Form AM 15-1](#): Request for Authority to Travel by Private Car

7.2 [Form AM 15-2](#): Official Travel Order

7.3 [Form AM 15-3](#): Travel Record

7.4 [Form AM 15-4](#): Request for Travel Advance

7.5 [Form AM 15-6](#): Travel Request for Non-Staff Members

7.6 [Form AM 15-7](#): Réservation de billets multiples pour reunions et conférences (French Only)

- 7.7 [Form AM 15-9](#): Travel Advance Request for Traveller's Cheques
- 7.8 [Form AM 15-10](#): Return of Unsued Traveller's Cheques in USD
- 7.9 [Form AM 15-11](#): Request for Advance in USD Cash
- 7.10 [Form AM 15-12](#): Travel Statement for participants to a meeting or conference

## 8. Additional Help

- 8.1 [Travel and Security information](#) on intranet.
- 8.2 [Bureau of Financial Management training website](#) (E-learning).
- 8.3 [How to choose restricted air tickets?](#)
- 8.4. Frequently Asked Questions & Vade Mecum on travel policy:
  - 8.4.1. [Frequently Asked Questions on Mission Travel Policy](#)
  - 8.4.2. Vade Mecum mission travel for (i) [SMT](#); (ii) [travellers](#) and (iii) [participants](#)



## 15.2A Daily Subsistence Allowance (DSA) Rates





The Daily Subsistence Allowance rates are published on a monthly basis by the International Civil Service Commission (ICSC) and are available below:

<b>2017</b>	
April	<a href="#">ICSC DSA April 2017</a> 
	<a href="#">ICSC DSA Revision 15 April 2017</a> 
March	<a href="#">ICSC DSA March 2017</a> 
	<a href="#">ICSC DSA Revision 15 March 2017</a> 
February	<a href="#">ICSC DSA February 2017</a> 
January	<a href="#">ICSC DSA January 2017</a> 
	<a href="#">ICSC DSA Revision 15 January 2017</a> 
<b>2016</b>	
December	<a href="#">ICSC DSA December 2016</a> 
November	<a href="#">ICSC DSA November 2016</a> 
October	<a href="#">ICSC DSA October 2016</a> 
	<a href="#">ICSC DSA Revision 15 October 2016</a> 
September	<a href="#">ICSC DSA September 2016</a> 
August	<a href="#">ICSC DSA August 2016</a> 
	<a href="#">ICSC DSA Revision 15 August 2016</a> 
July	<a href="#">ICSC DSA July 2016</a> 
	<a href="#">ICSC DSA Revision 15 July 2016</a> 
June	<a href="#">ICSC DSA June 2016</a> 
	<a href="#">ICSC DSA Revision 15 June 2016</a> 
May	<a href="#">ICSC DSA May 2016</a> 
April	<a href="#">ICSC DSA April 2016</a> 
	<a href="#">ICSC DSA Revision 15 April 2016</a> 
March	<a href="#">ICSC DSA March 2016</a> 
	<a href="#">ICSC DSA Revision 15 March 2016</a> 
February	<a href="#">ICSC DSA February 2016</a> 
	<a href="#">ICSC DSA Revision 15 February 2016</a> 
January	<a href="#">ICSC DSA January 2016</a> 
	<a href="#">ICSC DSA Revision 15 January 2016</a> 
<b>2015</b>	
December	<a href="#">ICSC DSA December 2015</a> 
	<a href="#">ICSC DSA Revision 15 December 2015</a> 

November	<a href="#">ICSC DSA November 2015</a> 
October	<a href="#">ICSC DSA October 2015</a> 
September	<a href="#">ICSC DSA September 2015</a> 
August	<a href="#">ICSC DSA August 2015</a> 
July	<a href="#">ICSC DSA July 2015</a>  <a href="#">ICSC DSA Revision 15 July 2015</a> 
June	<a href="#">ICSC DSA June 2015</a> 
May	<a href="#">ICSC DSA May 2015</a>  <a href="#">ICSC DSA Revision 15 May 2015</a> 
April	<a href="#">ICSC DSA April 2015</a> 
March	<a href="#">ICSC DSA March 2015</a>  <a href="#">ICSC DSA Revision 15 March 2015</a> 
February	<a href="#">ICSC DSA February 2015</a>  <a href="#">ICSC DSA Revision 15 February 2015</a> 
January	<a href="#">ICSC DSA January 2015</a>  <a href="#">ICSC DSA Revision 15 January 2015</a> 
<b>2014</b>	
December	<a href="#">ICSC DSA December 2014</a>  <a href="#">ICSC DSA Revision 15 December 2014</a> 
November	<a href="#">ICSC DSA November 2014</a>  <a href="#">ICSC DSA Revision 15 November 2014</a> 
October	<a href="#">ICSC DSA October 2014</a> 
September	<a href="#">ICSC DSA September 2014</a> 
August	<a href="#">ICSC DSA August 2014</a>  <a href="#">Revised DSA rates for Samoa effective 23 August 2014</a> 
July	<a href="#">ICSC DSA July 2014</a> 
June	<a href="#">ICSC DSA June 2014</a> 
May	<a href="#">ICSC DSA May 2014</a> 
April	<a href="#">ICSC DSA April 2014</a>  <a href="#">ICSC DSA Revision 15 April 2014</a> 
March	<a href="#">ICSC DSA March 2014</a> 
February	<a href="#">ICSC DSA February 2014</a>  <a href="#">ICSC DSA Revision 18 February 2014</a> 

January	<a href="#">ICSC DSA January 2014</a> 
<b>2013</b>	
December	<a href="#">ICSC DSA December 2013</a> 
November	<a href="#">ICSC DSA November 2013</a>  <a href="#">ICSC DSA Revision 15 November 2013</a> 
October	<a href="#">ICSC DSA October 2013</a> 
September	<a href="#">ICSC DSA September 2013</a> 
August	<a href="#">ICSC DSA August 2013</a> 
July	<a href="#">ICSC DSA July 2013</a> 
June	<a href="#">ICSC DSA June 2013</a> 
May	<a href="#">ICSC DSA May 2013</a>  <a href="#">ICSC DSA Revision 15 May 2013</a> 
April	<a href="#">ICSC DSA April 2013</a> 
March	<a href="#">ICSC DSA March 2013</a>  <a href="#">ICSC DSA Revision 15 March 2013</a> 
February	<a href="#">ICSC DSA February 2013</a> 
January	<a href="#">ICSC DSA January 2013</a> 
<b>2012</b>	
December	<a href="#">ICSC DSA December 2012</a> 
November	<a href="#">ICSC DSA November 2012</a> 
October	<a href="#">ICSC DSA October 2012</a> 
September	<a href="#">ICSC DSA September 2012</a> 
August	<a href="#">ICSC DSA August 2012</a> 
July	<a href="#">ICSC DSA July 2012</a>  <a href="#">ICSC DSA Revision 15 July 2012</a> 
June	<a href="#">ICSC DSA June 2012</a> 
May	<a href="#">ICSC DSA May 2012</a>  <a href="#">ICSC DSA Revision 15 May 2012</a> 
April	<a href="#">ICSC DSA April 2012</a> 
March	<a href="#">ICSC DSA March 2012</a> 
February	<a href="#">ICSC DSA February 2012</a> 
January	<a href="#">ICSC DSA January 2012</a> 
<b>2011</b>	
December	<a href="#">ICSC DSA December 2011</a> 

November	<a href="#">ICSC DSA November 2011</a>  <a href="#">ICSC DSA Revision 15 November 2011</a> 
October	<a href="#">ICSC DSA October 2011</a> 
September	<a href="#">ICSC DSA September 2011</a>  <a href="#">ICSC DSA Revision 15 September 2011</a> 
August	<a href="#">ICSC DSA August 2011</a>  <a href="#">ICSC DSA Revision 15 August 2011</a> 
July	<a href="#">ICSC DSA July 2011</a> 
June	<a href="#">ICSC DSA June 2011</a>  <a href="#">ICSC DSA Revision 15 June 2011</a> 
May	<a href="#">ICSC DSA May 2011</a>  <a href="#">ICSC DSA Revision 15 May 2011</a> 
April	<a href="#">ICSC DSA April 2011</a> 
March	<a href="#">ICSC DSA March 2011</a> 
February	<a href="#">ICSC DSA February 2011</a> 
January	<a href="#">ICSC DSA January 2011</a> 
<b>2010</b>	
December	<a href="#">ICSC DSA December 2010</a>  <a href="#">ICSC DSA Revision 15 December 2010</a> 
November	<a href="#">ICSC DSA November 2010</a> 
October	<a href="#">ICSC DSA October 2010</a> 
September	<a href="#">ICSC DSA September 2010</a>  <a href="#">ICSC DSA Revision 15 September 2010</a> 
August	<a href="#">ICSC DSA August 2010</a> 
July	<a href="#">ICSC DSA July 2010</a> 
June	<a href="#">ICSC DSA June 2010</a> 
May	<a href="#">ICSC DSA May 2010</a>  <a href="#">ICSC DSA Revision 15 May 2010</a> 
April	<a href="#">ICSC DSA April 2010</a>  <a href="#">ICSC DSA Revision 15 April 2010</a> 
March	<a href="#">ICSC DSA March 2010</a> 
February	<a href="#">ICSC DSA February 2010</a>  <a href="#">ICSC DSA Revision 15 February 2010</a> 

January	<a href="#">ICSC DSA January 2010</a>  <a href="#">ICSC DSA Revision 15 January 2010</a> 
<b>2009</b>	
December	<a href="#">ICSC DSA December 2009</a> 
November	<a href="#">ICSC DSA November 2009</a> 

## 15.2B Reimbursement Rates for Official Travel by Private Car

(see Item [AM Item 15.2](#))

*Effective date: November 1st, 2011*

### 1. Rate Group I - \$0.16 per mile (\$0.10 per km)

All countries or territories other than those listed in Groups II, III, IV or V below.

### 2. Rate Group II - \$0.23 per mile (\$0.143 per km)

Angola	Equatorial Guinea	Niue
Azerbaijan	Indonesia	Syrian Arab Republic
Belarus	Kazakhstan	Trinidad and Tobago
Bolivia (Plurinational State of)	Kyrgyzstan	United Arab Emirates
Bhutan	Kiribati	United States of America
Cook Islands	Malaysia	Vanuatu
Ecuador	Mexico	West Bank and Gaza Strip

### 3. Rate Group III - \$0.28 per mile (\$0.175 per km)

Antigua and Barbuda	Honduras	Saint Lucia
Botswana	Kosovo	Saint Vincent and the Grenadines
Canada	Lebanon	Sao Tome and Principe
China	Maldives	Solomon Islands
Democratic People's Republic of Korea	Montserrat	South Sudan
Dominica	Myanmar	Sri Lanka
Gabon	Netherlands Antilles	Sudan
Georgia	Pakistan	Thailand
Grenada	Panama	Uzbekistan
Guatemala	Philippines	Viet Nam
Guyana	Russian Federation	
	Saint Kitts and Nevis	

### 4. Rate Group IV - \$0.32 per mile (\$0.20 per km)

Afghanistan	Ghana	Nepal
Argentina	Guinea	Nicaragua
Armenia	Haiti	Samoa
Bahamas	Jamaica	Singapore
Bangladesh	Jordan	South Africa
Belize	Lao People's Democratic Republic	Swaziland
Benin	Lesotho	United Republic of Tanzania
Bermuda	Liberia	Tunisia
Costa Rica	Mongolia	Ukraine
Djibouti	Namibia	Zimbabwe
El Salvador		

### 5. Rate Group V - \$0.39 per mile (\$0.242 per km)

Australia	Dominican Republic	New Zealand
Barbados	Ethiopia	Papua New Guinea
Brazil	Fiji	Paraguay
Burundi	Gambia	Republic of Moldova
Cambodia	India	Sierra Leone
Cayman Islands	Japan	Suriname
Colombia	Mauritania	Tajikistan
Comoros	Mauritius	Togo
Democratic Republic of the Congo	New Caledonia	Tonga

**6. Rate Group VI - \$0.45 per mile (\$0.28 per km)**

Albania	Germany	Norway
Austria	Greece	Peru
Belgium	Hong Kong, China	Poland
Bosnia and Herzegovina	Hungary	Portugal
Bulgaria	Iceland	Republic of Korea
Burkina Faso	Ireland	Romania
Cameroon	Israel	Rwanda
Cape Verde	Italy	Senegal
Central African Republic	Kenya	Serbia
Chad	Latvia	Slovakia
Chile	Lithuania	Slovenia
Côte d'Ivoire	Luxembourg	Spain
Croatia	Macao, China	Sweden
Cuba	Madagascar	Switzerland
Cyprus	Malawi	Turkey
Czech Republic	Mali	Uganda
Denmark	Montenegro	United Kingdom of Great Britain and Northern Ireland
Eritrea	Morocco	Uruguay
Estonia	Mozambique	Zambia
Finland	Netherlands	
France	Niger	

## 15.2C Cities at more than Nine Hours Flying Time from Paris

For cities that are not listed in this Appendix, the actual travel time by the most direct route (including necessary stopovers and connection times), will determine the right travel Business Class according to [AM Item 15.2, paragraph 5.13](#).

<b>City</b>	<b>Country</b>	<b>City</b>	<b>Country</b>
Accra	Ghana	Lima	Peru
Aden	Republic of Yemen	Los Angeles	United States of America
Almaty	Kazakhstan	Luanda	Angola
Antananarivo	Madagascar	Lusaka	Zambia
Apia	Samoa	Madras	India
Ashgabet	Turkmenistan	Majuro	Marshall Islands
Asmara	Eritrea	Malé	Maldives
Asuncion	Paraguay	Managua	Nicaragua
Atlanta	United States of America	Manila	Philippines
Bandar Seri Bagawan	Brunei Darussalam	Manzini	Swaziland
Bangkok	Thailand	Maputo	Mozambique
Basseterre	Saint Kitts and Nevis	Maseru	Lesotho
Beijing	China	Mauritius	Mauritius
Bishkek	Kyrgyzstan	Mexico City	Mexico
Bogota	Colombia	Mogadiscio	Somalia
Bombay	India	Monrovia	Liberia
Brasilia	Brazil	Montevideo	Uruguay
Bridgetown	Barbados	Moroni	Comoros
Buenos Aires	Argentina	Nassau	Bahamas
Bujumbura	Burundi	Nuku'alofa	Tonga
Calgary	Canada	Ottawa	Canada
Canberra	Australia	Panama City	Panama
Caracas	Venezuela	Paramaribo	Suriname
Castries	Saint Lucia	Phnom Penh	Cambodia
Colombo	Sri Lanka	Port Louis	Mauritius
Dar es Salaam	United Republic of Tanzania	Port Moresby	Papua New Guinea
Dhaka	Bangladesh	Port-of-Spain	Trinidad and Tobago
Dushanbe	Tajikistan	Port-au-Prince	Haiti
Entebbe	Uganda	Port-Vila	Vanuatu
Freetown	Sierra Leone	Pretoria	South Africa
Garabone	Botswana	Pyongyang	Democratic People's Republic of Korea
Georgetown	Guyana	Quito	Ecuador
Guatemala City	Guatemala	Rio de Janeiro	Brazil
Hanoi	Viet Nam	Saint-Georges	Grenada
Harare	Zimbabwe	Saint-John's	Antigua and Barbuda
Havana	Cuba	San José	Costa Rica
Ho Chi Minh City	Viet Nam	San Salvador	El Salvador
Honiara	Salomon Islands	Santiago	Chile
Hong Kong	Hong Kong	Santo Domingo	Dominican Republic



Houston	United States of America	Sao Tome	Sao Tome and Principe
Jakarta	Indonesia	Seoul	Republic of Korea
Johannesburg	South Africa	Seychelles	Seychelles
Kabul	Afghanistan	Singapore	Singapore
Kampala	Uganda	Suva	Fiji
Kathmandu	Nepal	Sydney	Australia
Kigali	Rwanda	Tarawa	Kiribati
Kilimanjaro	United Republic of Tanzania	Tegucigalpa	Honduras
Kingston	Jamaica	Tokyo	Japan
Koror	Palau	Ulaanbaatar	Mongolia
Kuala Lumpur	Malaysia	Vancouver	Canada
La Paz	Bolivia	Vientiane	Lao People's Democratic Republic
Lilongwe	Malawi	Victoria	Seychelles
		Wellington	New Zealand
		Windhoek	Namibia
		Yangon	Myanmar

## 15.2D Countries for which travel advances may be paid in USD cash

COUNTRY	
Afghanistan	Lao People's Democratic Republic
Algeria	Liberia
Angola	Libya
Belarus	Madagascar
Bhutan	Malawi
Bosnia and Herzegovina	Mali
Burkina Faso	Mongolia
Burundi	Mozambique
Cameroon	Myanmar
Central African Republic	Nauru
Chad	Niger
Comoros	Republic of Moldova
Congo	Rwanda
Cuba	Sierra Leone
Democratic People's Republic of Korea	Somalia
Democratic Republic of the Congo	South Sudan
Djibouti	Sudan
Equatorial Guinea	Tajikistan
Eritrea	The former Yugoslav Republic of Macedonia
Ethiopia	Timor-Leste
Gabon	Turkmenistan
Guinea	Ukraine
Guinea-Bissau	United Republic of Tanzania
Iran, Islamic Republic of	Uzbekistan
Iraq	Yemen
Kiribati	Zimbabwe