UNICEF is committed to the principles of budget flexibility, adaptive programming, meaningful partner interaction, and UN harmonization. The operationalization of these principles is even more critical during this unparalleled time:

- **Budget flexibility**: UNICEF allows partners to adjust all activity-level budgets by up to 20% without any additional documentation or prior UNICEF approval, so long as there is no increase to the overall budget of the Programme Document. This flexibility extends to all activities, including in-country management and support staff; operational costs; and planning, monitoring, evaluation and communication.

- **Reprogramming**: UNICEF recognizes the COVID-19 pandemic as a *force majeure* as defined in the General Terms and Conditions of partnership. This allows suspension or termination of Programme Documents for non-critical activities by UNICEF and/or partners in case of need. However, UNICEF welcomes consideration of amendments to timelines (e.g. no-cost extension) and interventions (e.g. reprogramming) to minimize impact on CSO personnel, maximize relevance of programme activities, and ensure judicious use of funds. Where Programme Documents should be amended, UNICEF and partners discuss and process Programme Document Amendments.

- **Partner interaction**: UNICEF offices post new partnership opportunities on the UN Partner Portal. CSOs are also encouraged to use the UN Partner Portal to submit unsolicited concept notes.

- **Harmonized UN due diligence**: Partners who have created profiles on the UN Partner Portal and have signed partnerships with UNHCR or WFP are exempt from additional UNICEF due diligence verification.

Additionally, UNICEF has existing partnership simplifications in emergency contexts:

- **Simpler documentation**: New partnerships for up to a 12-month period may be processed using the Humanitarian Programme Document template, which is a simplified version of the standard Programme Document template.

- **Faster budget development**: UNICEF and partners may establish a flat rate to calculate “effective and efficient programme management costs” in lieu of itemizing programme management costs.

- **Faster internal review**: Both new Programme Documents and amendments to existing Programme Documents undergo an expedited UNICEF desk review, instead of a Partnership Review Committee process.
• **Activation of contingency Programme Documents**: UNICEF offices may activate, via e-mail, any contingency Programme Documents earlier signed with partners as part of emergency preparedness.

UNICEF recognizes that the COVID-19 pandemic necessitates further flexibility. To this end, UNICEF has adopted the following measures, in addition to the standard simplifications:

• **Eligible costs**: UNICEF recognizes that some partners have incurred expenses for activities that can no longer be conducted (e.g. cancelled travel). UNICEF requests partners to first seek refunds or vouchers from vendors. Where that is not possible, UNICEF will recognize such expenses as eligible costs. UNICEF also recognizes that partners may incur additional costs during programme implementation related to safety measures and the protection of staff. These are considered eligible costs.

• **Postponement of non-critical assurance requirements and allowance of remote modalities**: UNICEF offices and partners prioritize programmatic and financial assurance for interventions that contribute directly to saving lives and protecting health and where the consequences of failure are high for the affected population. Where in-person programmatic visits cannot be conducted, UNICEF and partners should explore the possibility of utilizing alternative methods, such as: (a) direct verification with partners and beneficiaries using digital data collection systems (e.g. RapidPro, UReport, ONA, KoBo Collect), (b) time-stamped, GPS-tagged digital evidence (e.g. photos, video feeds, satellite images), and (c) triangulation of data from Accountability to Affected Populations mechanisms. For financial assurance purposes, UNICEF may conduct remote spot checks by reviewing statements of expenditure and transaction listings and requesting scanned copies of support documents. Additionally, UNICEF has shifted to remote assessment of Prevention of Sexual Exploitation and Abuse (PSEA) capacity for both national and international CSO partners.

• **Digital and e-mail signature**: Partners may submit scanned copies of Programme Documents and FACE forms for processing by UNICEF. Partners who are unable to physically sign such documents may use digital signature technology in lieu of physical signature. Partners who do not have access to digital signature technology may, as a temporary measure, submit e-mail approval from an Authorized Officer.