

**STANDARD MEMORANDUM OF UNDERSTANDING FOR
THE JOINT PROGRAMME
“UNITED NATIONS INTEGRATED ACTION TO SUPPORT THE
EFFORTS OF THE GOVERNMENT OF ISLAMIC REPUBLIC OF
IRAN TO MANAGE AND CONTROL THE COVID 19 PANDEMIC
AND MITIGATE ITS IMPACTS ON THE MOST VULNERABLE
COMMUNITIES IN IRAN”
USING PASS-THROUGH FUND MANAGEMENT¹**

¹ 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 Joint Programme, and needs to be cleared by the Advisory Group through the UN Development Operations Coordination Office (DOCO).

Memorandum of Understanding

between
Participating UN Organizations²,
and
United Nations Children's Fund (UNICEF)

regarding the Operational Aspects of the “United Nations integrated action to support the efforts of the Government of Islamic Republic of Iran to manage and control the COVID 19 pandemic and mitigate its impacts on the most vulnerable communities in Iran”

WHEREAS, the Participating United Nations Organizations signing this Memorandum of Understanding (hereinafter referred to collectively as the “Participating UN Organizations”) have developed the Joint Programme “**United Nations integrated action to support the efforts of the Government of Islamic Republic of Iran to manage and control the COVID 19 pandemic and mitigate its impacts on the most vulnerable communities in Iran**” (hereinafter referred to as the “Programme”) starting on **12.04.2020** and ending on **11.04.2021**³ (hereinafter “End Date”), as may be amended from time to time, as part of their respective development cooperation with the Government of **Iran** (hereinafter referred to as the “Host Government”), as more fully described in the Joint Programme Document dated **08.06.2020**, document no. **ECHO/AS/BUD/2020/91012** (hereinafter referred to as the “Joint Programme Document”), 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”) ⁴ to facilitate the effective and efficient collaboration between the Participating UN Organizations and the Host Government (if applicable) for the implementation of the 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 Programme and have developed a Joint Programme Document to use as the basis for mobilising resources for the Programme, and have further agreed that they should offer donors the opportunity to contribute to the Programme and receive reports on the Programme through a single channel;

WHEREAS, the Participating UN Organizations have further agreed to ask UNICEF (which is also a Participating UN Organization in connection with this Programme)⁵ through the Multi-Partner Trust Fund Office to serve as the administrative interface

² As indicated in the signature blocks.

³ This is the date that the Programme is expected to come to operational closure as stipulated in the Joint Programme Document and all programmatic activities are expected to be completed.

⁴ The composition and role of the Steering Committee will be determined in line with the applicable UN rules and policies, and guidance for the Programme, namely the UNDG Guidance Note on Joint Programmes.

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.

between the donors and the Participating UN Organizations and for these purposes UNICEF has agreed to do so in accordance with this Memorandum of Understanding; and

WHEREAS, the Participating UN Organizations have further agreed to ask UNICEF⁶, which is also a Participating UN Organization in connection with this Programme, to coordinate the programmatic aspects among the Participating UN Organizations, and UNICEF has agreed to do so in accordance with this Memorandum of Understanding;⁷

NOW, THEREFORE, the Participating UN Organizations and UNICEF (hereinafter referred to collectively as the “Participants”) hereby agree as follows:

Section I

Appointment of Administrative [and Convening] Agent[s]; Status, Duties and Fee

1. The Participating UN Organizations hereby appoint **UNICEF** (hereinafter referred to as the “Administrative Agent” and the “Convening Agent”) to serve as their Administrative Agent and Convening Agent in connection with the Programme, in accordance with the terms and conditions set out in this Memorandum of Understanding. The Administrative and Convening 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 X below.

2. The Administrative Agent will be accountable for effective and impartial fiduciary management and financial reporting, and on behalf of the Participating UN Organizations, the Administrative Agent will:

- (a) Receive contributions from donors that wish to provide financial support to the Programme;
- (b) Administer such funds received, in accordance with this Memorandum of Understanding and the Administrative Arrangement (as defined below in paragraph 5 of this Section) including the provisions relating to winding up the Programme Account and related matters;
- (c) Subject to availability of funds, disburse such funds to each of the Participating UN Organizations in accordance with decisions from the Steering Committee, taking into account the budget set out in the /Joint Programme Document.
- (d) Consolidate financial statements and reports, based on submissions provided to the Administrative Agent by each Participating UN Organization, as set

⁶ The Administrative Agent can also be the Convening Agent provided that a clear delineation is established between the roles.

forth in the Joint Programme Document; and submit the consolidated financial statements and reports and the consolidated narrative progress reports provided by the Convening Agent to each donor that has contributed to the Programme Account, and to the Steering Committee;

- (e) Provide final reporting, including notification that the 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 tasks that the Steering Committee may decide to allocate (as referred to in Section I, paragraph 4 below) in accordance with the Joint Programme Document.

3. The Convening Agent will be responsible for consolidating the annual and final narrative progress reports based on submissions provided by each Participating UN Organization, and provide these to the Administrative Agent for further submission to each donor that has contributed to the Programme.

4. The Steering Committee may request any of the Participating UN Organizations, to perform additional tasks in support of the 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 Programme as direct costs.

5. 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 Programme. The Administrative Agent will ensure the posting of a copy of the template Administrative Arrangement, as well as information on donor contributions, on the website of the Administrative Agent (www.unicef.org/iran), as well as the website of the UN in **Iran** (www.un.org.ir), as appropriate.

6. 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 responsible or liable for the activities of the Participants as a result of this Memorandum of Understanding.

7. 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.

8. 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 and Convening Agent.

9. The Administrative Agent will be entitled to charge to the Programme a direct cost charge in an amount(s) consistent with then-current UNDG guidance to cover the cost of continuing to render Administrative Agent functions if and when the Steering Committee agrees to extend the Programme beyond the End Date with no further contribution(s) to the Programme.

10. The Convening Agent will be entitled to recover its direct costs related to its function as Convening Agent, which costs will be included in the Joint Programme budgetary framework.

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 the Administrative Arrangement (hereinafter referred to as the “Programme Account”). The Programme Account will be administered by the Administrative Agent in accordance with the regulations, rules, policies and procedures applicable to it, including those relating to interest.

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 Programme Account in accordance with decisions from the Steering Committee, in line with the budget set forth in the Joint Programme Document. 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 five (5) business days after receipt of the relevant Joint Programme Document, in accordance with the decisions received from the Steering Committee in line with the Joint Programme Document, along with a copy of the relevant 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 UNICEF in respect of the Programme in Iran (if applicable) pursuant to this Memorandum of Understanding.

5. Where the balance in the 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 decisions.

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 Programme Account. That separate ledger account will be administered by each Participating UN Organization in accordance with its own regulations, rules, policies and procedures, including those relating to interest.

7. Each Participating UN Organization will use the funds disbursed to it by the Administrative Agent from the Programme Account to carry out the activities for which it is responsible as set out in the 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 made by the Administrative Agent in accordance with Section II, paragraph 3 above. The Participating UN Organizations will not make any commitments above the amount disbursed against the Joint Programme Document. If there is a need to exceed the amount disbursed, the Participating UN Organization concerned will submit a supplementary budget request to the Steering Committee showing the further financing that will be necessary. If no such further financing is available, the activities to be carried out under the Joint Programme Document may be reduced or, if necessary, terminated by the Participating UN Organization.

8. The Participating UN Organizations recognize that each of the donors signing an Administrative Arrangement has reserved the right to discontinue future deposits of its contribution if there is: (i) failure to fulfil any obligations under the Administrative Arrangement, including those related to Section VIII; (ii) if there are substantial revisions of the Joint Programme Document; or (iii) if there are credible allegations of improper use of the funds in accordance with Section VII of this Memorandum of Understanding (Section VIII of the Administrative Arrangement); provided however that before doing so, the Administrative Agent, the Convening Agent, the Steering Committee and the donor will consult with a view to promptly resolving the matter.

9. Indirect costs of the Participating UN Organizations recovered through programme support costs will be seven percent (7%). All other costs incurred by each Participating UN Organization in carrying out the activities for which it is responsible under the Programme will be recovered as direct costs.

Section III **Activities of the Participating UN Organizations**

Implementation of the Programme

1. The implementation of the programmatic activities 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 those relating to procurement as well as the selection and assessment of implementing partners. 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, policies and procedures.
2. Ownership of equipment and supplies procured, and intellectual property rights associated with works produced, using funds transferred to the Participating UN Organisations under this Memorandum of Understanding will be determined in accordance with the regulations, rules, policies and procedures applicable to such Participating UN Organizations, including any agreement with the relevant Host Government, if applicable.
3. Each Participating UN Organization will establish appropriate programmatic safeguard measures in the design and implementation of its Programme activities, thereby promoting the shared values, norms and standards of the United Nations system. These measures may include, as applicable, the respect of international conventions on the environment, on children's rights, and internationally agreed core labour standards.
4. As an exceptional measure, particularly during the start-up phase of the Programme, subject to conformity with their financial regulations, rules and policies, Participating UN Organizations may elect to start implementation of Programme activities in advance of receipt of initial or subsequent transfers from the 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 signed Administrative Arrangements from donors contributing to the Programme. Participating UN Organizations will be solely responsible for decisions to initiate such advance activities or other activities outside the parameters set forth above.
5. Any modifications to the scope of the Joint Programme Document, including as to its nature, content, sequencing or the duration thereof by the Participating UN Organization(s), will be subject to the approval of 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 Joint Programme Document.
6. 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 or the Convening Agent, will be responsible for doing so.

7. In carrying out their programmatic 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.

8. Each Participating UN Organization will ensure the Administrative Agent is advised in writing when all activities for which it is responsible under the Joint Programme Document have been operationally completed. Financial closure must be completed within eighteen (18) months after operational closure or according to the time period specified in the financial regulations and rules of the Participating UN Organization, whichever one comes first.

Special Provisions regarding Financing of Terrorism

9. Consistent with UN Security Council Resolutions relating to terrorism, including UN Security Council Resolution 1373 (2001) and 1267 (1999) and related resolutions, the Participants are firmly committed to the international fight against terrorism, and in particular, against the financing of terrorism. Similarly, all Participants recognize their obligation to comply with any applicable sanctions imposed by the UN Security Council. Each of the Participating UN Organizations will use all reasonable efforts to ensure that the funds transferred to it in accordance with this Memorandum of Understanding are not used to provide support or assistance to individuals or entities associated with terrorism as designated by any UN Security Council sanctions regime. If, during the term of this Memorandum of Understanding, a Participating UN Organization determines that there are credible allegations that funds transferred to it in accordance with this Memorandum of Understanding have been used to provide support or assistance to individuals or entities associated with terrorism as designated by any UN Security Council sanctions regime it will as soon as it becomes aware of it inform the Steering Committee, the Administrative Agent and the donor(s) and, in consultation with the donors as appropriate, determine an appropriate response.

Section IV **Reporting**

Financial Reports

1. Each Participating UN Organization will provide the Administrative Agent with the following financial statements and reports prepared in accordance with the accounting and reporting procedures applicable to the Participating UN Organization concerned, as set forth in the Joint Programme Document. The Participating UN Organizations will endeavour to harmonize their reporting formats to the extent possible.

- (a) Annual financial report as of 31 December with respect to the funds disbursed to it from the Programme Account, to be provided no later than four (4) months (30 April) after the end of the calendar year; and

- (b) Certified final financial statements and final financial reports after the completion of the activities in the Joint Programme Document, including the final year of the activities in the Joint Programme Document, to be provided no later than five (5) months (31 May) after the end of the calendar year in which the financial closure of the activities in the Joint Programme Document occurs, or according to the time period specified in the financial regulations and rules of the Participating UN Organization, whichever is earlier.

Narrative Reports

2. Each Participating UN Organization will provide the Convening Agent with the following narrative reports prepared in accordance with the reporting procedures applicable to the Participating UN Organization concerned, as set forth in the 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 (3) months (31 March) after the end of the calendar year; and
- (b) Final narrative reports, after the completion of the activities in the Joint Programme Document, including the final year of the activities in the Joint Programme Document, to be provided no later than four months (30 April) after the end of the calendar year in which the operational closure of the activities in the Joint Programme Document occurs.

3. The Administrative Agent will ensure the preparation of consolidated narrative progress and financial reports, based on the reports provided in Section IV paragraphs 1 and 2 above, and will provide these consolidated reports to each donor that has contributed to the Programme, as well as the Steering Committee, in accordance with the timetable established in the Administrative Arrangement.

4. The annual and final reports will be results-oriented and evidence based. Annual and final narrative reports will compare actual results with expected results at the output and outcome level, and explain the reasons for over or underachievement. The final narrative report will also contain an analysis of how the outputs and outcomes have contributed to the overall impact of the Programme. The financial reports will provide information on the use of financial resources against the outputs and outcomes in the agreed results framework.

5. The Administrative Agent will also provide the donors, 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 five months (31 May) after the end of the calendar year in which the financial closing of the Programme occurs.

6. Consolidated reports and related documents will be posted on the websites of the UN in Iran (www.un.org.ir) and the Administrative Agent (www.unicef.org/iran), as appropriate.

Section V **Monitoring and Evaluation**

Monitoring

1. Monitoring of the Programme will be undertaken in accordance with the Joint Programme Document. The Participants and the donor(s) will hold consultations at least annually, as appropriate, to review the status of the Programme. In addition, the Participants and the donor(s) will discuss any substantive revisions to the Programme, and promptly inform each other about any significant circumstances and major risks, including those related to Section VIII, which interfere or threaten to interfere with the successful achievement of the outcomes outlined in the Joint Programme Document, financed in full or in part through contributions from the donor(s).

Evaluation

2. Evaluation of the Programme including, as necessary and appropriate, joint evaluation by the Participants, the donor(s), the Host Government (if applicable) and other partners will be undertaken in accordance with the Joint Programme Document.

3. The Steering Committee and/or Participating UN Organizations will recommend a joint evaluation if there is a need for a broad assessment of results at the level of the Programme or at the level of an outcome within the Programme. The joint evaluation report will be posted on the website of the UN in **Iran** (www.un.org.ir) and the Administrative Agent (www.unicef.org/iran), as appropriate.

4. In addition, the Participants recognize that the donor(s) may, separately or jointly with other partners, take the initiative to evaluate or review their cooperation with the Administrative Agent and the Participating UN Organizations under this Memorandum of Understanding, with a view to determining whether results are being or have been achieved and whether contributions have been used for their intended purposes. The Administrative Agent and the Participating UN Organizations will be informed about such initiatives, will be consulted on the scope and conduct of such evaluations or reviews and will be invited to join. The Participants will upon request assist in providing relevant information within the limits of their regulations, rules, policies and procedures. All costs will be borne by the respective donor, unless otherwise agreed. It is understood by the Participants that such evaluation or review will not constitute a financial, compliance or other audit of the Programme including any programmes, projects or activities funded under this Memorandum of Understanding.

Section VI **Audit**

External and Internal Audit

1. The activities of the Administrative Agent and each Participating UN Organization in relation to the Programme will be exclusively audited by their respective internal and external auditors in accordance with their own financial regulations and rules. The corresponding external and internal audit reports will be disclosed publicly unless the relevant policies and procedures of each of the relevant Participants provide otherwise.

Joint Internal Audits

2. The Internal Audit Services of the Participants involved in the Programme may consider conducting joint internal audits thereof in accordance with the Framework for Joint Internal Audits of UN Joint Activities, including its risk-based approach and provisions for disclosure of internal audit reports related to the Programme. In doing so, the Internal Audit Services of the Participants will consult with the Steering Committee.

Cost of Internal Audits

3. The total costs of internal audit activities in relation to the Programme will be borne by the Programme.

Audits of Implementing Partners

4. The part of the contribution transferred by a Participating UN Organization to its implementing partners for activities towards the implementation of the Programme will be audited as provided under that Participating UN Organization's financial regulations and rules, as well as its policies and procedures. The disclosure of the corresponding audit reports will be made according to the policies and procedures of that Participating UN Organization.

Section VII **Fraud, Corruption and Unethical Behaviour**

1. The Participants are firmly committed to take all necessary precautions to avoid and address corrupt, fraudulent, collusive, coercive, unethical, or obstructive practices. The Participants recognize that it is important that all United Nations staff, individual contractors, implementing partners, vendors and any third parties which are involved either in joint activities or in those of the Administrative Agent or Participating UN Organization (such individuals and entities being hereinafter referred to, together, as the "Individuals/Entities", and individually as the "Individual/Entity") must adhere to the highest standard of integrity as defined by each Participant. To this end, each Participant will maintain standards of conduct that govern the performance of the Individuals/Entities, to prohibit practices which are contrary to this highest standard in

any activity related to the Programme. If an Individual/Entity is a UN organization, the Participating UN Organization engaging that Individual/Entity will rely upon that Individual's/Entity's standard of integrity. The Individuals/Entities must not engage in corrupt, fraudulent, collusive, coercive, unethical, or obstructive practices, as defined below.

2. In this Memorandum of Understanding,
 - (a) "Corrupt practice" means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another individual or entity;
 - (b) "Fraudulent practice" means any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, an individual or an entity to obtain a financial or other benefit, or to avoid an obligation;
 - (c) "Collusive practice" means an arrangement between two or more individuals and/or entities designed to achieve an improper purpose, including influencing improperly the actions of another individual or entity;
 - (d) "Coercive practice" means impairing or harming, or threatening to impair or harm, directly or indirectly, any individual or entity or the property of the individual or entity to influence improperly the actions of an individual or entity;
 - (e) "Unethical practice" means the conduct of behavior that is contrary to staff or supplier codes of conduct such as those relating to conflict of interest, gifts and hospitality, and post-employment provisions; and
 - (f) "Obstructive practice" means acts or omissions intended to materially impede the exercise of contractual rights of audit, investigation and access to information, including destruction, falsification, alteration or concealment of evidence material to an investigation into allegations of fraud and corruption.

Investigations

3.(a) Investigations of allegations of wrongdoing by Individuals/Entities involved in the Programme which are contracted by a Participant will be carried out by the Investigation Service of the Participant with which the potential subject of investigation is contracted, in accordance with that Participant's internal policies and procedures.

(b)

(i) In the event that the Investigation Service of a Participant determines that an allegation in relation to the implementation of activities for which that Participant is accountable is credible enough to warrant an investigation, it will promptly notify the Steering Committee (and the Administrative Agent, if such Participant is not the Administrative Agent) of the Programme, to the extent that such notification does not jeopardize the conduct of the investigation, including but not limited to the prospects of recovery of funds or the safety or security of persons or assets.

(ii) In the case of such notification, it is the responsibility of the Steering Committee and the Administrative Agent to communicate promptly with the relevant anti-fraud offices (or equivalent) of the donor(s).

(iii) In case of a credible allegation, the relevant Participant(s) will take timely and appropriate action in accordance with its regulations, rules, policies and procedures, which may include withholding further disbursements to the Individual(s)/Entity(ies) allegedly involved in the corrupt, fraudulent, collusive, coercive, unethical or obstructive practices as defined above.

(c)

(i) The Participant's Investigation Service reviewing the credibility of an allegation or conducting the investigation will share information as appropriate with counterpart Investigation Services of the other Participants involved in the Programme to determine the best path towards resolution of the investigation and whether the alleged wrongdoing is limited to such Participant or whether one or more other Participants involved in the Programme may also be affected. If the relevant Investigation Services determine that more than one Participant could be affected by the alleged wrongdoing, they will follow the procedure described below in clause (ii).

(ii) Where a potential subject of an investigation is contracted by more than one Participant, the Investigation Services of the Participants concerned may consider conducting joint or coordinated investigations, determining which investigation framework to use.

(d) Upon completion of the internal reporting on their investigation by the Participant(s) concerned as established in their respective internal policies and procedures, the Participant(s) will provide information on the results of their investigation(s) to the Administrative Agent and the Steering Committee. Following such receipt of information on the results of the investigation(s), it is the responsibility of the Steering Committee and the Administrative Agent to communicate promptly with the relevant anti-fraud offices (or equivalent) of the donor(s).

(e) Each Participant concerned will determine what disciplinary and/or administrative measures, including referral to national authorities, may be taken as a result of the investigation, according to its internal policies and procedures on disciplinary and/or administrative measures, including vendor sanction mechanism, as appropriate. The Participant(s) concerned will share information on measures taken as a result of the investigation(s) with the Administrative Agent and the Steering Committee of the Programme. Following such receipt of information on measures taken as a result of the investigation(s), it is the responsibility of the Steering Committee and the Administrative Agent to communicate promptly with the relevant anti-fraud offices (or equivalent) of the donor(s).

Recovery of Funds

4. If there is evidence of improper use of funds as determined after an investigation, each Participant concerned will use its best efforts, consistent with its regulations, rules,

policies and procedures to recover any funds misused. With respect to any funds recovered, the relevant Participant will consult with the Steering Committee, the Administrative Agent and the donor(s). The donor(s) may request that such funds be returned to them in proportion to their contribution to the Programme, in which case the Participant would credit that portion of the funds so recovered to the Programme Account and the Administrative Agent would return that portion of such funds to the donor(s). For any such funds the donor(s) do not request to be returned to them, such funds will either be credited to the Programme Account or used by the Participant for a purpose mutually agreed upon.

5. The Participants will apply the provisions of Section VII, paragraphs 1 to 4 above in accordance with their respective accountability and oversight framework as well as relevant regulations, rules, policies and procedures.

Section VIII **Sexual Exploitation and/or Sexual Abuse, and/or Sexual Harassment**

1. The Participants have zero tolerance for and are firmly committed to take all necessary measures to prevent and address instances of sexual exploitation and sexual abuse in programming activities, and sexual harassment. The Administrative Agent and the Participating UN Organizations recognize that it is important that all United Nations staff, individual contractors, implementing partners, vendors and any third parties which are involved either in joint activities or in those of the Administrative Agent or Participating UN Organization (such individuals and entities being hereinafter referred to, together as the “Individuals/Entities”, and individually as the “Individual/Entity”) will adhere to the highest standards of integrity and conduct as defined by each relevant UN organization. The Individuals/Entities will not engage in Sexual Exploitation, Sexual Abuse and Sexual Harassment, as defined below.

2. Definitions:

(a) “Sexual Exploitation” means any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes, including but not limited to, profiting monetarily, socially or politically from the sexual exploitation of another;

(b) “Sexual Abuse” means the actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions; and

(c) “Sexual Harassment” means any unwelcome conduct of a sexual nature, that might reasonably be expected or be perceived to cause offense or humiliation, when such conduct interferes with work, is made a condition of employment or creates an intimidating, hostile or offensive work environment. Sexual harassment may occur in the workplace or in connection with work. While typically involving a pattern of conduct, sexual harassment may take the form of a single incident. In assessing the reasonableness of expectations or perceptions, the perspective of the person who is the target of the conduct shall be considered.

3. Investigation and reporting:

(a) Investigation:

(i) Investigations of allegations of Sexual Exploitation and/or Sexual Abuse arising in programmatic activities funded by the Fund, will, where appropriate, be carried out by the Investigation Service of the relevant Participating UN Organization in accordance with its rules, regulations, policies and procedures. Where the implementing partner of that funded activity and its responsible parties, sub-recipients and other entities engaged to provide services in relation to programmatic activities are UN Organizations, investigations of such allegations will be carried out by the Investigation Service of the relevant UN Organization in accordance with their rules, regulations, policies and procedures. In cases where the relevant Participating UN Organization is not conducting the investigation itself, the relevant Participating UN Organization will require that the implementing partner of that funded activity and its responsible parties, sub-recipients and other entities engaged to provide services in relation to programmatic activities, investigate allegations of Sexual Exploitation and Sexual Abuse credible enough to warrant an investigation.

(ii) Where a potential subject of an investigation is contracted by more than one UN Organization involved in the Fund, the Investigation Services of the UN Organizations concerned (Administrative Agent or Participating UN Organization) may consider conducting joint or coordinated investigations, determining which investigation framework to use.

(iii) Investigations of allegations of Sexual Harassment by UN staff and personnel involved in the Fund and contracted by the Administrative Agent and/or each Participating UN Organisation will be carried out by the Investigation Service of the relevant UN Organization in accordance with its rules, regulations, policies and procedures.

(b) Reporting on allegations investigated by PUNOs and their implementing partners

(i) The Steering Committee, the Administrative Agent of the Fund and the Donors will be promptly notified of allegations of Sexual Exploitation and/or Sexual Abuse received/under investigation by the Participating UN Organization, as well as of any allegations credible enough to warrant an investigation received from the Participating UN Organization's implementing partners, through the Secretary-General's reporting mechanism on Sexual Exploitation and Sexual Abuse (the "Report")⁸, without prejudice to the status of the Participating UN Organisation.

(ii) The Participating UN Organizations that do not participate in the Report will promptly notify the Steering Committee, the Administrative Agent of the Fund and the Donors of allegations of Sexual Exploitation and/or Sexual Abuse received/under investigation by any such Participating UN Organization through

⁸ The level of detail of information included in the Report at different stages of the investigation process can be seen at <https://www.un.org/preventing-sexual-exploitation-and-abuse/content/data-allegations-un-system-wide>. Information is published both in real time and through monthly reports.

their normal method of reporting of such matters to their relevant governing bodies.

(c) Reporting on credible allegations and measures taken following an investigation:

(i) The Steering Committee, the Administrative Agent of the Fund and the Donors will be promptly notified of credible allegations of Sexual Exploitation and/or Sexual Abuse investigated by the Participating UN Organization, as well as of any credible allegations that have been investigated by and received from the Participating UN Organization's implementing partners, through the Report.

(ii) In those cases where the respective Participating UN Organization determined that a case would have significant impact on a Participating UN Organisation's partnership with the Fund and/or with the Donor(s), the Participating UN Organization(s) will promptly provide information containing the level of detail as found in the Report, on the results of their investigation(s) or the investigations conducted by its implementing partners that they are aware of, with respect to the cases in the Report relating to the activities funded by the Fund, which resulted in a finding of Sexual Exploitation and/or Sexual Abuse, to the Administrative Agent and the Steering Committee Chair. Following such receipt of information on the results of the investigation(s), it is the responsibility of the Administrative Agent to communicate promptly with the relevant integrity / investigation offices (or equivalent) of the Donor.

(iii) Following a determination of a credible allegation of Sexual Exploitation and/or Sexual Abuse, each Participating UN Organization will determine what contractual, disciplinary and/or administrative measures, including referral to national authorities, may be taken as a result of an investigation, according to its internal regulations, rules, policies and procedures on disciplinary and/or administrative measures, as appropriate. The Participating UN Organization(s) concerned will share information on measures taken as a result of the credible allegation of Sexual Exploitation and/or Sexual Abuse in its programmatic activities financed by the Fund with the Administrative Agent and the Steering Committee through the Report.

(iv) With respect to credible allegations of Sexual Harassment (regarding Participating UN Organization's internal activities) the relevant Participating UN Organization will share information on measures taken with the Administrative Agent, the Steering Committee and the Donors of the Fund through their regular reporting to their relevant governing bodies. The Administrative Agent will share information on measures taken as a result of its own investigation which resulted in a finding of credible allegation of Sexual Harassment regarding its internal activities, with the Steering Committee and the Donors of the Fund through its regular reporting to its relevant governing body.

4. Any information provided by Participating UN Organizations in accordance with the foregoing paragraphs, will be shared in accordance with their respective regulations, rules, policies and procedures and without prejudice to the safety, security, privacy and due process rights of concerned individuals.

Section IX
Communication and Transparency

1. Subject to the regulations, rules, policies and procedures of the Participating UN Organization, each Participating UN Organization will take appropriate measures to publicize the Programme and to give due credit to the other Participating UN Organizations. Information given to the press, to the beneficiaries of the Programme, all related publicity material, official notices, reports and publications, will highlight the results achieved and acknowledge the role of the Host Government, the donors, the Participating UN Organizations, the Administrative Agent, the Convening 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 Programme.
2. The Administrative Agent in consultation with the Participating UN Organizations will ensure that decisions regarding the review and approval of the Programme as well as periodic reports on the progress of implementation of the Programme are posted, where appropriate, for public information on the websites of the UN in **Iran** (www.un.org.ir) and the Administrative Agent (www.unicef.org/iran), as appropriate. 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.
3. The Participants are committed to principles of transparency with regard to the implementation of the Programme, consistent with their respective regulations, rules, policies and procedures. The donors, the Administrative Agent, Participating UN Organization and the Host Government, if applicable, will endeavor to consult prior to publication or release of information regarded as sensitive.

Section X
Expiration, Modification, Termination and Unspent Balances

1. This Memorandum of Understanding will expire upon the delivery to the donor(s) of the certified final financial statement pursuant to Section IV, paragraph 5(b).
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 or the Convening Agent's appointment may be terminated by the Administrative Agent or the Convening 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 Participants, 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 termination of this Memorandum of Understanding or the termination of the Administrative Agent or the Convening 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.

6. Any balance remaining in the individual Participating UN Organizations' separate ledger accounts after operational completion of the activities for which they are responsible under the Joint Programme Document will be returned to the Programme Account as soon as administratively feasible and before financial closure of those activities in line with Section III, paragraph 8. Any balance remaining in the Programme Account upon completion of the Programme will be used for a purpose mutually agreed upon or returned to the donor(s) in proportion to their contribution to the Programme as decided upon by the donor(s) and the Steering Committee.

Section XI **Notices**

1. Any action required or permitted to be taken under this Memorandum of Understanding may be taken on behalf of the Administrative and Convening Agent by **UNICEF Representative in Iran**, or his or her designated representative, and on behalf of a Participating UN Organization by the head of office in **Iran** (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 Participant to which it is required to be given or made, at such Participant's address specified in ANNEX C to this Memorandum of Understanding or at such other address as the Participant will have specified in writing to the Participant giving such notice or making such request.

Section XII **Entry into Effect**

This Memorandum of Understanding will come into effect upon signature thereof by the Participants and will continue in effect until it expires or is terminated.

Section XIII
Settlement of Disputes


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 Participant has notified the other Participant 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 Participants.

IN WITNESS WHEREOF, the undersigned, duly authorized representatives of the respective Participants, have signed this Memorandum of Understanding in English in 2 copies.

For the Administrative and Convening Agent (UNICEF)

Signature: Mandeep O'Brien
Name: Mandeep O'Brien
Title: UNICEF Representative
Place: Iran
Date: 09-07-2020

For Participating UN Organization
United Nations Fund for Population
Activities (UNFPA)

Signature: 
Name: Dr. Leila Saiji Joudane
Title: UNFPA Representative
Place: Tehran, I.R. of Iran
Date: 02 July 2020

For Participating UN Organization
United Nations Development Programme (UNDP)

Signature: Claudio Providas
Name: Claudio Providas
Title: 05/07/2020
Place: Tehran, I.R of Iran
Date: 08-07-2020

ANNEX A:

Joint Programme Document

ANNEX B:

Standard Administrative Arrangement between the Donor and the Administrative Agent


ANNEX C

Notices

For the Administrative and Convening Agent:

Mandeep O'Brien
Name: _____
Title: UNICEF Representative
Address: Tehran Iran
Telephone: +989121082568
Facsimile: _____
Electronic mail: _____

*For Participating UN Organization
United Nations Fund for Population
Activities (UNFPA)*

Signature: 
Name: Dr. Leila Saiji Joudane
Title: UNFPA Representative
Place: Tehran, I.R. of Iran
Date: 02 July 2020

*For Participating UN Organization
United Nations Development Programme (UNDP)*

Signature: *Claudio Providas*
Name: Claudio Providas
Title: Resident Representative
Place: Tehran, I.R of Iran
Date: 08-07-2020