

17 June 2008

**Memorandum of Understanding
between
Participating UN Organizations,
the United Nations Resident Coordinator
and
the United Nations Development Programme
regarding the Operational Aspects of the Pakistan One Fund**

WHEREAS, the Government of Pakistan (hereinafter referred to as the “Government”) has requested the members of the United Nations Country Team in Pakistan (hereinafter referred to as the “UNCT”), chaired by and under the leadership and coordination of the United Nations Resident Coordinator in Pakistan (hereinafter referred to as the “Resident Coordinator”), to develop a single framework for their activities in support of national development priorities in accordance with the Pakistan national priorities and accordingly the members of the UNCT will prepare a One UN Programme Document (hereinafter referred to as the “One UN Programme”) with the guidance of Thematic Working Groups (TWGs);

WHEREAS, members of the UNCT that have signed this Memorandum of Understanding (hereinafter referred to collectively as the “Participating UN Organizations”) have agreed to establish, a joint development fund (hereinafter referred to as the “Pakistan One Fund”), under the leadership of the Resident Coordinator, that will facilitate the coordinated resource mobilization, allocation and disbursement of donor contributed resources for the unfunded elements of the One UN Programme, starting on 1 June 2008 and ending on 31 December 2010, to coincide with the current United Nations Development Assistance Framework (UNDAF), which will be renewed with the start of a new UN programme planning cycle;

WHEREAS, the Pakistan One Fund will complement other channels for the transfer of donor resources to support implementation of the One UN Programme and will operate in accordance with the Pakistan One Fund Terms of Reference, attached hereto as Annex A;

WHEREAS, the Government and the Participating UN Organizations have agreed to establish a coordination mechanism (hereinafter referred to as the “High Level Committee”) to facilitate effective and efficient collaboration between the Participating UN Organizations and the Government for the oversight of the Pakistan One Fund and, through the High Level Committee Finance Sub-Committee (hereinafter referred to as the “HLC Finance Sub-Committee”), which will endorse, based on a documented dialogue with Technical Ministries, national partners and donors, on unearmarked allocations of resources to Joint Programmes and to the Joint Programme Components under the Pakistan One Fund as proposed by the UNCT and by the Joint Programme Steering Committees (JPSC) and associated Thematic Working Groups respectively;

WHEREAS, the Joint Programme Steering Committees (hereinafter referred to as the “JPSCs”) will be the decision-making authority for the particular Joint Programmes, with responsibility for overseeing and providing guidance for the implementation, approving the prioritisation of outcomes/outputs and, through subsidiary Component Allocation Sub-Committees, deciding on allocation of resources between Joint Programme Components¹, and proposing these allocations to the HLC Finance Sub-Committee for its endorsement, and through subsidiary JPC Task Forces, deciding on allocations to Participating UN organisations within Joint Programme Components and monitoring the implementation of and promoting synergies within the Components;

WHEREAS, the Participating UN Organizations have further agreed to ask the United Nations Development Programme (which is also a Participating UN Organization in connection with this Pakistan One Fund) to serve as the administrative interface between the Donors and the Participating UN Organizations and for these purposes the United Nations Development Programme has agreed to do so in accordance with this Memorandum of Understanding;

NOW, THEREFORE, the Participating UN Organizations, the Resident Coordinator and the United Nations Development Programme (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 the United Nations Development Programme (hereinafter referred to as the “Administrative Agent”) to serve as their Administrative Agent in connection with the Pakistan One Fund, 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 VII 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 Pakistan One Fund through the Administrative Agent;
- (b) Administer such funds received, in accordance with this Memorandum of Understanding including the provisions relating to winding up the Pakistan One Fund Account and related matters;

¹ The term “Joint Programme Components” (JPCs) refers to sectors, sub-sectors or thematic areas within the Joint Programme.

- (c) Subject to availability of funds, disburse such funds to each of the Participating UN Organizations in accordance with instructions from the Resident Coordinator, on behalf of the HLC Finance Sub-Committee;
- (d) Consolidate financial statements and reports received directly from Participating UN Organizations as well as narrative reports, the latter being based on submissions provided to the Administrative Agent by each Joint Programme Steering Committee, as set forth in the One UN Programme, and provide these to the Resident Coordinator, in accordance with Section IV;
- (e) Provide final reporting, including notification that the Pakistan One Fund has been operationally completed, in accordance with Section IV;
- (f) Charge the Pakistan One Fund the actual costs of the staffing support for the Resident Coordinator's Office, that provides assistance to the decision-making bodies of the Pakistan One Fund (as referred to in Section I, paragraph 3) should the need arise. In this case, direct costs for such tasks will be agreed in advance with the UNCT, and with endorsement of the HLC Finance Sub-Committee, will be charged to the Pakistan One Fund.

3. The UNCT may exceptionally request the Resident Coordinator, the Administrative Agent, or any of the Participating UN Organizations, to perform additional tasks in support of the Pakistan One Fund not related to the Administrative Agent functions detailed in Section I, paragraph 2 and set forth in the Pakistan One Fund Terms of Reference. These costs may be charged to the Pakistan One Fund if the UNCT agrees.

4. The Administrative Agent and the Resident Coordinator 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 Pakistan One Fund through the Administrative Agent. The Administrative Agent will not amend the terms of Annex B without prior written agreement of the Resident Coordinator and the Participating UN Organizations. The Administrative Agent will ensure the posting of the Administrative Arrangement it enters into on the website of the Administrative Agent (www.undp.org/mdtf), as well as the website of the UNCT in Pakistan (www.un.org.pk), as appropriate.

5. None of the Participating UN Organizations will be liable 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 such contributory acts or omissions of the Participating UN Organizations, the resulting liability 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 or liable 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. A clear delineation, including distinct reporting lines and an accountability framework, will be established and maintained within the United Nations Development Programme 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 "Pakistan One Fund Account"). The Pakistan One Fund 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 Pakistan One Fund 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. Such amounts will increase or decrease the funds available for disbursements to Participating UN Organizations.

3. The Administrative Agent will make disbursements from the Pakistan One Fund Account based on instructions from the Resident Coordinator, on behalf of the HLC Finance Sub-Committee in line with the budget set forth in the approved programmatic document, as amended from time to time by the High Level Committee at One UN Programme level, JPSCs at Joint Programme level, and JPC Task Forces at Joint Programme Component levels. The disbursements will consist of direct and indirect costs as set out in the budget.

4. Subject to the availability of funds, the Administrative Agent will normally make each disbursement within three (3) to five (5) business days after receipt of the request by the Resident Coordinator, in line with the Pakistan One Fund Terms of Reference. 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 United Nations Development Programme as Administrative Agent in respect of the Pakistan One Fund pursuant to this Memorandum of Understanding.

5. Where the balance in the Pakistan One Fund Account on the date of a scheduled disbursement is insufficient to make that disbursement, the Administrative Agent will consult with the Resident Coordinator, and make a disbursement, if any, in accordance with the Resident Coordinator'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 Pakistan One Fund 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 Pakistan One Fund Account to carry out the activities for which it is responsible as set out in the approved programmatic document, as well as for its indirect costs. The Participating UN Organizations will commence and continue to conduct operations for the Programme activity only upon receipt of disbursements as instructed by the Resident Coordinator. The Participating UN Organizations will not make any commitments above the approved budgets, as amended from time to time by the HLC at One Programme level, JPSC at Joint Programme level and JPC Task Forces at Joint Programme Component levels

8. Indirect costs of the Participating UN Organizations will be 7% of expenditures.

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 policies, regulations, rules, directives and procedures. 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. On the termination or expiration of this Agreement, 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 Organizations, including, where applicable, its basic agreement with the Government.

2. Any modifications to the activities set out in the programmatic documents, 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, the UNCT and the JPSCs. The Participating UN Organization will promptly notify the Administrative Agent through the Resident Coordinator, of any change in the budget as set out in the programmatic 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 others 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 Programme have been completed.

6. The Participating UN Organizations recognize that the donors reserve the right to discontinue future transfers 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 there is evidence of improper use of funds agreed among the donor(s), the Administrative Agent and the concerned Participating UN Organization under the Arrangement, 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 donor(s) and the Administrative Agent, credit any funds so recovered to the Pakistan One Fund Account. Before withholding disbursements or requesting recovery of funds and credit to the Pakistan One Fund Account, the Administrative Agent, the concerned Participating UN Organization and the donor(s) 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 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 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.

8. As an exceptional measure, particularly during the start up phase of the Pakistan One Fund, 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 Pakistan One Fund Account by using their own resources. Such advance activities will be undertaken in agreement with the HLC Finance Sub-Committee at One Programme and at Joint Programme levels (for the latter meeting in joint session with JPSC co-chairs), on the basis of funds they 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 Pakistan One Fund. 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 financial statements and reports:

- (a) Annual financial statements and reports for the period up to 31 December with respect to the funds disbursed to the Participating UN Organizations from the Pakistan One Fund Account, to be provided no later than four months (30 April) after the end of the calendar year; and
- (b) Certified final financial statements and final financial reports from the Participating UN Organizations after the completion of the Programme and including the final year of the Programme, to be provided no later than six months (30 June) of the year following the financial closing of the Programme.

2. In addition, each JPSC, using narrative reports prepared by the JPC Task Forces based on Participating UN Organization reports, will provide the Administrative Agent with the following narrative reports:

- (a) Annual narrative progress reports on the relevant Joint Programme based on Participating UN Organization reports, to be provided no later than three months (31 March) after the end of the calendar year; and
- (b) Final narrative reports on the relevant Joint Programme based on Participating UN Organization reports, after the completion of the Joint Programme and including the final year of the Programme, to be provided no later than four months (30 April) of the year following the financial closing of the Joint Programme. The final report will give a summary of results and achievements compared to the goals and objectives of the Joint Programme.

3. The Administrative Agent will prepare consolidated narrative and financial reports, based on the reports referred to in paragraph 1 and 2 above, and will provide, for 1 (a), and 2 (a) by 31 May and for 1 (b) and 2 (b) by 31 July, those consolidated reports to the Resident Coordinator for onward submission to the UNCT, High Level Committee and to each donor that has contributed to the Pakistan One Fund Account, in accordance with the timetable established in the Administrative Arrangement.

4. The Administrative Agent will also provide the Resident Coordinator for onwards submission to the UNCT, High Level Committee, Donors and Participating UN Organizations with the following statements on its activities as Administrative Agent:

- (a) Certified annual financial statement (“Source and Use of Funds”) 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 Pakistan One Fund.

5. Consolidated reports and related documents will be posted on the websites of the UNCT in Pakistan (www.un.org.pk) and the Administrative Agent (www.undp.org/mdtf).

Section V **Monitoring and Evaluation**

1. Monitoring and evaluation of the Pakistan One Fund will be undertaken in accordance with the provisions contained in the Pakistan One Fund Terms of Reference, which are consistent with the respective policies, regulations, rules and procedures of the Participating UN Organizations.

2. The donor(s), the Resident Coordinator, the Administrative Agent and the Participating UN Organizations will hold annual consultations, as appropriate, to review the status of the Pakistan One Fund.

3. In addition, the Resident Coordinator and the UNCT may commission a regular, independent lessons-learned and review exercise relating to the operations and management of the Pakistan One Fund.

Section VI **Joint Communication**

1. Each Participating UN Organization will take appropriate measures to publicize the One UN Programme and to give due credit to the other Participating UN

Organizations. Information given to the press, to the beneficiaries of the Pakistan One Fund, all related publicity material, official notices, reports and publications, will acknowledge the role of the Government, the donors, the Participating UN Organizations, the Administrative Agent and any other relevant participants. 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 Pakistan One Fund.

2. The Administrative Agent in consultation with the Resident Coordinator and Participating UN Organizations will ensure that decisions regarding the review and approval of the Pakistan One Fund as well as periodic reports on the progress of implementation of the Programme, associated external evaluation are posted, where appropriate, for public information on the websites of UNCT in Pakistan (www.un.org.pk) and the Administrative Agent (www.undp.org/mdtf).

Section VII **Expiration, Modification and Termination**

1. This Memorandum of Understanding will expire upon completion of the Pakistan One Fund, 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 participant, 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 Pakistan One Fund Account or in the individual Participating UN Organizations' separate ledger accounts will be used for a purpose mutually agreed upon by the donors, the UNCT and the Administrative Agent.

Section VIII **Notices**

1. Any action required or permitted to be taken under this Memorandum of Understanding may be taken on behalf of the UNCT by the Resident Coordinator, or his or her designated representative, on behalf of the Administrative Agent by the Executive Coordinator, Multi-Donor Trust Fund Office, UNDP, or his/her designated representative and on behalf of a Participating UN Organization by the head of office in Pakistan, 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 IX **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 X **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 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 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 two copies.

For the Resident Coordinator

Signature: (signed)
Name : Fikret Akcura
Title : UN Resident Coordinator
Place : Islamabad
Date : 17 June 2008

For the Administrative Agent

Signature: (signed)
Name : Bisrat Aklilu
Title : Executive Coordinator, MDTF Office
Place : Islamabad
Date : 17 June 2008

For FAO

Signature: (signed)
Name : Mohammed Farah
Title : Representative a.i.
Place : Islamabad
Date : 17 June 2008

For ILO

Signature: (signed)
Name : Donglin Li
Title : Country Director
Place : Islamabad
Date : 17 June 2008

For UNAIDS

Signature: (signed)
Name : Dr. Samia Hashim
Title : O-I-C
Place : Islamabad
Date : 17 June 2008

For UNDP

Signature: (signed)
Name : Alvaro Rodriguez
Title : Country Director
Place : Islamabad
Date : 17 June 2008

For UNESCO

Signature: (signed)
Name : Jorge Sequeira
Title : Representative
Place : Islamabad
Date : 17 June 2008

For UNFPA

Signature: (signed)
Name : Dr. Hulki Uz
Title : O.I.C. a.i
Place : Islamabad
Date : 17 June 2008

For UN HABITAT

Signature: (signed)
Name : Jean-Christophe Adrian
Title : Chief Technical Advisor
Place : Islamabad
Date : 17 June 2008

For UNHCR

Signature: (signed)
Name : Guenet Guebre-Christos
Title : Representative
Place : Islamabad
Date : 17 June 2008

For UNICEF

Signature: (signed)
Name : Martin Mogwanja
Title : Representative
Place : Islamabad
Date : 17 June 2008

For UNIDO

Signature: (signed)
Name : Shadia Yousif Bakhait
Title : Representative
Place : Islamabad
Date : 17 June 2008

For UNIFEM

Signature: (signed)
Name : Alice Shackelford
Title : Country Programme Director
Place : Islamabad
Date : 17 June 2008

For UNODC

Signature: (signed)
Name : Yousuf Mehmood
Title : O-I-C
Place : Islamabad
Date : 17 June 2008

For WFP

Signature: (signed)
Name : Wolfgang Herbinger
Title : Representative
Place : Islamabad
Date : 17 June 2008

For WHO

Signature: (signed)
Name : Dr. Khalif Bile Mohamud
Title : Representative
Place : Islamabad
Date : 17 June 2008

ANNEX A: Pakistan One Fund TOR

ANNEX B: Standard Administrative Arrangement between the Donor, Resident Coordinator and the Administrative Agent

ANNEX C: NOTICES

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