

**STANDARD MEMORANDUM OF UNDERSTANDING (MOU) FOR
THE AFGHANISTAN HUMANITARIAN FUND**

**Memorandum of Understanding
between
Participating UN Organizations¹,
and
the United Nations Development Programme
regarding the Operational Aspects of a
Afghanistan Humanitarian Fund (Afghanistan HF)**

WHEREAS, the Participating United Nations Organizations signing this Memorandum of Understanding (hereinafter referred to collectively as the “Participating UN Organizations”) have developed a **Afghanistan Humanitarian Fund (Afghanistan HF)** (hereinafter referred to as the “Fund”) starting on **March 2014** and ending upon completion of all projects funded under the Afghanistan Humanitarian Fund , as may be amended from time to, as part of humanitarian aid in Afghanistan within the framework of the Humanitarian Response Plan (HRP) which outlines the strategic and operational plan for the UN and partners humanitarian assistance in Afghanistan, as more fully described in the Operational Manual of the Afghanistan Humanitarian Fund (hereinafter referred to as the “Manual”), a copy of which is attached hereto as ANNEX A;

WHEREAS, the Participating UN Organizations have agreed that they should adopt a coordinated approach in collaboration with donors who wish to support the implementation of the Fund and have developed a Manual to use as the basis for mobilising resources for the Fund, and have further agreed that they should offer donors the opportunity to contribute to the Fund and receive reports on the Fund through a single channel;

WHEREAS, the Participating UN Organisations have agreed that the Programmes/Projects and the operations of the Afghanistan Humanitarian Fund will be designed and carried out in accordance with the Manual and under the authority of the Humanitarian Coordinator for Afghanistan;

WHEREAS, the United Nations Office for the Coordination of Humanitarian Affairs (hereinafter “OCHA”), which is also a Participating UN Organization in connection with the Afghanistan Humanitarian Fund , has agreed, as manager of the Humanitarian Coordinator system, that such responsibilities be entrusted in the Humanitarian Coordinator, advised by an Advisory Board as described in the Manual;

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 Fund), through the Multi-Partner Trust Fund Office (hereinafter “MPTF Office”), 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; and

¹ As indicated in the signature blocks.

WHEREAS, NGO partners and other designated institutions or entities will have access to the Fund through OCHA performing an additional oversight function;

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

Section I
Appointment of Administrative Agent; 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 Fund, in accordance with the terms and conditions set out in this Memorandum of Understanding. UNDP, through its Multi-Partner Trust Fund Office (MPTF Office), as 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, and the Humanitarian Coordinator assumes overall responsibility for the operations of the Fund. 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 Fund;
- (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 Fund Account and related matters;
- (c) Subject to availability of funds, disburse such funds to each of the Participating UN Organizations in accordance with the Manual and the decisions of the Humanitarian Coordinator;
- (d) Maintain a Reserve in accordance with the Manual and the decisions of the Humanitarian Coordinator;
- (e) Ensure consolidation of financial statements and reports, based on submissions provided by each Participating UN Organization, as set forth in the Manual, and provide these to each donor, that has contributed to the Fund and to the Humanitarian Coordinator;

- (f) Provide final reporting, including notification that the Fund has been operationally completed, in accordance with Section IV below; and
 - (g) Disburse funds to any Participating UN Organization for any additional costs of the tasks that the Humanitarian Coordinator may decide to allocate (as referred to in Section I, Paragraph 3 below) in accordance with the Manual.
3. The Humanitarian Coordinator may request any of the Participating UN Organizations, to perform additional tasks in support of the Fund 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 Humanitarian Coordinator be charged to the Fund 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. The Administrative Agent will ensure the posting of a copy of the Administrative Arrangement template, as well as information on donor contributions, on the website of the Administrative Agent (<http://mptf.undp.org/>).
 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 responsible or liable for the activities of the Participants 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.
 8. The Administrative Agent will be entitled to charge to the Fund Account 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 Humanitarian Coordinator agrees to extend the Fund beyond one year following the last allocation cycle of the Fund with no further contribution(s) to the Fund.

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 “Fund Account”). The Fund 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 Fund Account based on instructions from the Humanitarian Coordinator, in line with the budget set forth in the approved programmatic document². 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 five (5) business days after receipt of the relevant approved programmatic document, in accordance with the instructions received from the Humanitarian Coordinator in line with the Manual, along with a copy of the relevant approved programmatic document. 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 UNDP in respect of the **Afghanistan Humanitarian Fund** in Afghanistan pursuant to this Memorandum of Understanding.
5. Where the balance in the Fund Account on the date of a scheduled disbursement is insufficient to make that disbursement, the Administrative Agent will consult with the Humanitarian Coordinator and make a disbursement, if any, in accordance with the Humanitarian 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 Fund Account. That separate ledger account will

² 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 Humanitarian coordinator for fund allocation purposes.

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 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 Fund 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 approved programmatic document. If there is a need to exceed the amount disbursed, the Participating UN Organization concerned will submit a supplementary budget request to the Humanitarian Coordinator 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 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 Manual; 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 Humanitarian Coordinator 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 Fund will be recovered as direct costs.

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

Implementation of the Fund

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.

3. Each Participating UN Organization will establish appropriate programmatic safeguard measures in the design and implementation of its Fund 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 Fund, subject to conformity with their financial regulations, rules and policies, Participating UN Organizations may elect to start implementation of Fund activities in advance of receipt of initial or subsequent transfers from the Fund Account by using their own resources. Such advance activities will be undertaken in agreement with the Humanitarian Coordinator 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 Fund. 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 approved programmatic document, including as to its nature, content, sequencing or the duration thereof will be subject to mutual agreement in writing between the relevant Participating UN Organization and the Humanitarian Coordinator. The Humanitarian Coordinator will promptly notify the Administrative Agent of any change in the allocations approved

6. Where a Participating UN Organization wishes to carry out its Fund 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.

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 approved programmatic 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.

9. NGO partners and other designated institutions or entities will have access to the Fund through OCHA performing an oversight function as Participating UN Organization,

based on a project agreement concluded with such entities as implementing partners in accordance with OCHA regulations, rules and procedures. The Humanitarian Coordinator will retain the responsibility for the allocation of funds to a specific NGO and project, in line with the allocation process and in keeping with OCHA regulations and rules.

Special Provisions regarding Financing of Terrorism

10. 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 Humanitarian Coordinator, the Administrative Agent and the donor(s) and, in consultation with the donors as appropriate, determine an appropriate response.

Section IV **Reporting**

1. Each Participating UN Organization will provide the Administrative Agent, and through the Administrative Agent the Humanitarian Coordinator 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 Manual. 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 Fund 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 approved programmatic document, including the final year of the activities in the approved programmatic 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 approved programmatic document occurs, or according to the time period specified in the financial regulations and rules of the Participating UN Organization, whichever is earlier.

2. Each Participating UN Organization will provide the Humanitarian Coordinator supported by OCHA with narrative reports prepared in accordance with the reporting procedures as set forth in the Manual. The Participating UN Organizations will endeavour to harmonize their reporting formats to the extent possible.
3. The Humanitarian Coordinator will ensure the preparation of consolidated narrative progress reports, based on the reports provided in Section IV paragraph 2 above, and will provide these consolidated reports to each donor that has contributed to the Fund, as well as the Advisory Committee, in accordance with the timetable established in the Manual.
4. The Administrative Agent will also provide the donors, Humanitarian Coordinator 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 Fund occurs.
5. The Humanitarian Coordinator, supported by OCHA, will provide donors that have contributed to the Fund, the Advisory Board, the Participating UN Organizations and other humanitarian and development organizations, with regular consolidated progress reports on the performance and achievements of the Afghanistan Humanitarian Fund in supporting the humanitarian response and coordination in Afghanistan, based on submissions provided by each Participating UN Organization to the Humanitarian Coordinator and the Administrative Agent respectively.
6. Consolidated reports and related documents will be posted on the websites of the Afghanistan Humanitarian Fund (<https://www.unocha.org/afghanistan>) and the Administrative Agent (<http://mptf.undp.org>).

Section V

Monitoring and Evaluation

Fund level Monitoring

1. Fund level Monitoring will be undertaken in accordance with the Manual. The Humanitarian Coordinator in consultation with the Advisory Board, the Donor, the Administrative Agent and the Participating UN Organizations will hold consultations at least annually, as appropriate, to review the status of the Fund. In addition, the Humanitarian Coordinator in consultation with the Advisory Board and the Administrative Agent will discuss any substantive revisions to the Fund’s Manual, and promptly inform

donors about any substantive revision of the Manual. The Humanitarian Coordinator and the Administrative Agent will promptly inform donors 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 objectives outlined in the Manual, financed in full or in part through the Contribution.

Evaluation

2. Evaluation of the Fund including, as necessary and appropriate, joint evaluation by the Humanitarian Coordinator, in consultation with the Advisory Board, the Participating UN Organizations, the Administrative Agent, the Donors, and other partners will be undertaken in accordance with the Manual.

3. The Humanitarian Coordinator, in consultation with the Advisory Board will recommend a joint evaluation if there is a need for a broad assessment of results at the level of the Fund or at the level of an outcome within the Fund. The joint evaluation report will be posted on the website of the Afghanistan Humanitarian Fund (<https://www.unocha.org/afghanistan>) and the Administrative Agent (<http://mptf.undp.org>).

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 OCHA, 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. OCHA, 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 Fund 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 Fund 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 UN organizations involved in the Fund may consider conducting joint internal audits thereof in accordance with the Framework for Joint Internal Audits of UN Joint Activities, including the risk-based approach and provisions for auditing the governance structure of the Fund, coordination and consolidation of the joint audit of the Fund, and disclosure of internal audit reports related to the Fund. In doing so, the Internal Audit Services of the Administrative Agent and the Participating UN Organizations will consult with the Humanitarian Coordinator.

Audits of Implementing Partners

3. The part of the contribution transferred by a Participating UN Organization to its implementing partners for activities towards the implementation of the Fund 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 Fund. 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 Fund 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 Humanitarian Coordinator (and the Administrative Agent, if such Participant is not the Administrative Agent) of the Fund, 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 Humanitarian Coordinator, OCHA 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 Fund 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 Fund 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 Humanitarian Coordinator. Following such receipt of information on the results of the investigation(s), it is the responsibility of the Humanitarian Coordinator 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 Humanitarian Coordinator, OCHA and the Administrative Agent of the Fund. Following such receipt of information on measures taken as a result of the investigation(s), it is the responsibility of the Humanitarian Coordinator, OCHA 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 Humanitarian Coordinator, OCHA, 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 Fund, in which case the Participant would credit that portion of the funds so recovered to the Fund 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 Fund 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 Humanitarian Coordinator, 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")³, 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 Humanitarian Coordinator, 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 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 Humanitarian Coordinator, 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

³ 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.

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 Humanitarian Coordinator. 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 Humanitarian Coordinator 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 Humanitarian Coordinator 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 Humanitarian Coordinator 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 Fund and to give due credit to the other Participating UN Organizations. Information given to the press, to the beneficiaries of the Fund, all related publicity material, official notices, reports and publications, will highlight the results achieved and acknowledge the role of the donors, the Humanitarian Coordinator, OCHA, the Participating UN Organizations, the Administrative Agent and any other relevant entities.

2. OCHA and the Administrative Agent in consultation with the Participating UN Organizations will ensure that decisions regarding the review and approval of the Fund as well as periodic reports on the progress of implementation of the Fund are posted, where appropriate, for public information on the websites of the Afghanistan Humanitarian Fund (<https://www.unocha.org/afghanistan>) and the Administrative Agent (<http://mptf.undp.org>). Such reports and documents may include Humanitarian Coordinator 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 Fund, consistent with their respective regulations, rules, policies and procedures. The donors, OCHA, the Administrative Agent and Participating UN Organization, 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 4(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'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 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 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 approved programmatic document will be returned to the Fund Account as soon as administratively feasible and before financial closure of those activities in line with Section III, paragraph 7. Any balance remaining in the Fund Account upon completion of the Fund will be used for a purpose mutually agreed upon or returned to the donor(s) in proportion to their contribution to the Fund as decided upon by the donor(s) and the Humanitarian Coordinator.

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 Agent by the Executive Coordinator of the Multi-Partner Trust Fund Office (MPTF Office), UNDP, or his or her designated representative, on behalf of OCHA, by the OCHA Head of Office in the Country, and on behalf of a Participating UN Organization by the Head of Office in Afghanistan, 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 Participating UN Organizations, OCHA and of the Administrative Agent.

IN WITNESS WHEREOF, the undersigned, duly authorized representatives of the respective Participants, have signed this Memorandum of Understanding in English in [number of signatories] ⁴ copies.

For the Administrative Agent

Signature: [Redacted]
Name: Jennifer Popping
Title: Executive Coordinator
Place: New York
Date: 18 Mar 2020

For the United Nations Office for the Coordination of Humanitarian Affairs (OCHA)

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

For UNDP

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

For UNICEF

Signature: _____
Name: Aboubacar Kampo
Title: Representative
Place: Kabul, Afghanistan
Date: 12 Feb 2020



For UNFPA

Signature: [Redacted]
Name: Dr. Aleksandar Sasha Bodiroza
Title: Country Representative
Place: Kabul, Afghanistan
Date: 04 May, 2020



For WFP

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

For WHO

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

For UNCHR

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

⁴ Additional signatories can be included through addendum

Executive Heads of each of the Participating UN Organizations, OCHA and of the Administrative Agent.

IN WITNESS WHEREOF, the undersigned, duly authorized representatives of the respective Participants, have signed this Memorandum of Understanding in English in **[number of signatories]** ⁴ copies.

For the Administrative Agent

Signature: _____
 Name: Jennifer Topping
 Title: Executive Coordinator
 Place: New York
 Date: _____

*For the United Nations Office for the
 Coordination of Humanitarian Affairs
 (OCHA)*

Signature: _____
 Name: Menada Wind-Andersen
 Title: Executive Officer
 Place: New York
 Date: 31 March 2020

For UNDP

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

For UNICEF

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

For UNFPA

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

For WFP

Signature: _____
 Name: _____
 Title: _____
 Place: _____
 Date: 4/2/20



For WHO

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

For UNCHR

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

⁴ Additional signatories can be included through addendum

Executive Heads of each of the Participating UN Organizations, OCHA and of the Administrative Agent.

IN WITNESS WHEREOF, the undersigned, duly authorized representatives of the respective Participants, have signed this Memorandum of Understanding in English in **[number of signatories]** ⁴ copies.

For the Administrative Agent

Signature: _____
 Name: Jennifer Topping
 Title: Executive Coordinator
 Place: New York
 Date: _____

*For the United Nations Office for the
 Coordination of Humanitarian Affairs
 (OCHA)*

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

For UNDP

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

For UNICEF

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

For UNFPA

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

For WFP

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

For WHO

Signature: _____
 Name: Dr. Richard Papparkorn
 Title: WHO Representative
 Place: Kabul, AFG
 Date: _____

For UNCHR

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

⁴ Additional signatories can be included through addendum

Executive Heads of each of the Participating UN Organizations, OCHA and of the Administrative Agent.

IN WITNESS WHEREOF, the undersigned, duly authorized representatives of the respective Participants, have signed this Memorandum of Understanding in English in [number of signatories] ⁴ copies.

For the Administrative Agent

Signature: _____
Name: Jennifer Topping
Title: Executive Coordinator
Place: New York
Date: _____

For the United Nations Office for the Coordination of Humanitarian Affairs (OCHA)

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

For UNDP

Signature: Abdallah Al Dardari
Name: [REDACTED]
Title: Resident Representative
Place: Kabul, Afghanistan
Date: 13 Sept 2021

For UNICEF

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

For UNFPA

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

For WFP

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

For WHO

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

For UNCHR

Signature: [REDACTED]
Name: Gholam Nabi Buzen
Title: Representative
Place: Kabul
Date: 1/30/2020

⁴ Additional signatories can be included through addendum

For FAO

Signature: _____
Name: Rajendra Aryal
Title: FAO Representative
Place: Kabul
Date: 02 March 2020



For IOM

Signature: Fathima Nusrath Ghazzali
Name: STUART SIMPSON
Title: CHIEF OF MISSION
Place: KABUL
Date: 15 APR 2020



For UNOPS

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

For UN-HABITAT

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

ANNEX A: Operational Manual of the **AFGHANISTAN HUMANITARIAN FUND**

ANNEX B: Standard Administrative Arrangement between the Donor and the Administrative Agent

ANNEX C

Notices

For the Administrative Agent:

Name: Jennifer Topping
Title: Executive Coordinator, MPTF Office, UNDP
Address: 304 East 45th Street, 11th Floor, New York, NY 10017, USA
Telephone: +1 212 906 6880
Facsimile: +1 212 906 6705
Electronic mail: jennifer.topping@undp.org

For OCHA

Name: _____
Title: _____
Address: _____
Telephone: _____
Facsimile: _____
Electronic mail: _____

Title: _____
Place: _____
Date: _____

For FAO

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

Title: _____
Place: _____
Date: _____

For IOM

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

For UNOPS

Signature: _____
Name: Paul Cruickshank
Title: Director & Representative AFOC
Place:  UNOPS
Date: 3.3.20

For UN-HABITAT

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

ANNEX A: Operational Manual of the **AFGHANISTAN HUMANITARIAN FUND**

ANNEX B: Standard Administrative Arrangement between the Donor and the Administrative Agent

ANNEX C

Notices

For the Administrative Agent:

Name: Jennifer Topping
Title: Executive Coordinator, MPTF Office, UNDP
Address: 304 East 45th Street, 11th Floor, New York, NY 10017, USA
Telephone: +1 212 906 6880
Facsimile: +1 212 906 6705
Electronic mail: jennifer.topping@undp.org

For OCHA

Name: _____
Title: _____
Address: _____

For FAO

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


For IOM

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

For UNOPS

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

For UN-HABITAT

Signature: 
Name: Atsushi Koresawa
Title: Regional Representative
Place: Fukuoka, Japan
Date: 3 March 2020

ANNEX A: Operational Manual of the **AFGHANISTAN HUMANITARIAN FUND**

ANNEX B: Standard Administrative Arrangement between the Donor and the Administrative Agent

ANNEX C

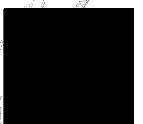
Notices

For the Administrative Agent:

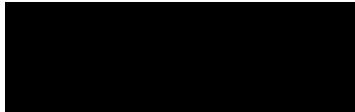
Name: Jennifer Topping
Title: Executive Coordinator, MPTF Office, UNDP
Address: 304 East 45th Street, 11th Floor, New York, NY 10017, USA
Telephone: +1 212 906 6880
Facsimile: +1 212 906 6705
Electronic mail: jennifer.topping@undp.org

For OCHA

Name: _____
Title: _____
Address: _____
Telephone: _____
Facsimile: _____
Electronic mail: _____



For UN Mine Action Service (UNMAS)

Signature: 
Name: Ilene Cohn
Title: Director
Place: New York
Date: 10 October 2023

*For Participating UN Organization
[name]*

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

ANNEX A: Operational Manual of the **AFGHANISTAN HUMANITARIAN FUND**

ANNEX B: Standard Administrative Arrangement between the Donor and the Administrative Agent

ANNEX C
Notices

For UNMAS

Name: Ilene Cohn
Title: Director
Address: Two United Nations Plaza, DC 2-1454, New York, NY 10117
Telephone: +1-917-373-7359
Facsimile: N/A
Electronic mail: cohn@un.org

For Participating UN Organization [name]

Name: _____
Title: _____
Address: _____
Telephone: _____
Facsimile: _____
Electronic mail: _____

For Participating UN Organization [name]

Name: _____
Title: _____
Address: _____
Telephone: _____
Facsimile: _____
Electronic mail: _____