

**Jordan Humanitarian Fund**

**Operational Manual**

**2018**

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ACRONYMS

AB Advisory Board

CBPF Country-based Pooled Fund

CBTF Cross Border Task Force

CERF Central Emergency Response Fund

ERC Emergency Response Coordinator

FCS Funding Coordination Section

FTS Financial Tracking Service

FFR Final Financial Report

GMS Grant Management System

HC Resident Coordinator/Humanitarian Coordinator

HCT Humanitarian Country Team

HFU Humanitarian Financing Unit

HoO Head of Office

HPC Humanitarian Program Cycle

HQ Headquarters

HRP Humanitarian Response Plan (for Syria)

IATF Inter-Agency Task Force (for Refugees)

IOM International Organization for Migration

IP Implementing Partner

JHF Jordan Humanitarian Fund

JRP Jordan Response Plan

M&E Monitoring and Evaluation

M&R Monitoring and Reporting

MA Managing Agent

MOU Memorandum of Understanding

NCE No-Cost Extension

NGO Non-Governmental Organization

OCHA Office for the Coordination of Humanitarian Affairs

SAA Standard Administrative Arrangement

TOR Terms of Reference

TRC Technical Review Committee

# INTRODUCTION

The Operational Manual for the Jordan Humanitarian Fund (JHF) is issued by the Humanitarian Coordinator (HC) and endorsed by the Advisory Board (AB) to set the general direction and strategic focus of the Fund. The HC and AB will review the manual annually or as required to ensure its continuing relevance and effectiveness.

## Purpose and Scope of the Operational Manual

The Operational Manual for the JHF describes the objectives, governance arrangements, allocation modalities, risk management and accountability of the Fund. The Manual details the roles and responsibilities of stakeholders.

Under the direction of the HC, the JHF aims to support the timely allocation and disbursement of donor resources to the most critical humanitarian needs as defined by the Jordan Response Plan (JRP). To this end, this manual is issued by the HC and endorsed by the AB to:

* Provide an overview of the general direction and programmatic focus of the JHF;
* Describe the steps and requirements of the allocation processes with a view to enhancing timely and strategic allocation decisions;
* Provide clarification and instructions for all stakeholders involved in the management of the JHF on effective management and governance practices.

The Operational Manual defines the country-specific regulations governing the JHF within the framework provided by the Operational Handbook for Country-based Pooled Funds (CBPFs), describing the rules applying to all CBPFs worldwide.

In order to ensure standard and transparent processes, adherence to the guidance provided in the two documents is mandatory.

## Objectives and Scope of the Jordan Humanitarian Fund

The JHF funding will be primarily aligned to support the delivery of a strategic humanitarian response as identified under the Jordan Response Plan (JRP) while retaining the flexibility to allocate funds for unforeseen events. The JHF will also support the delivery of assistance in southern Syria in line with the Humanitarian Response Plan (HRP) for Syria. The JHF will reinforce the leadership and coordination role of the HC by allocating funding to needs-based priority sectors and geographic areas. The JHF will also aim for a more inclusive approach by working with a variety of implementing partners.

The JHF has the following objectives:

* To improve humanitarian response by increasing the allocation of funding to priority humanitarian needs through an inclusive and coordinated process at the field level;
* To strengthen the leadership of the HC;
* To contribute to the delivery of the Jordan Response Plan (JRP) within the context of the Humanitarian Program Cycle (HPC), and Humanitarian Response Plan for Syria (HRP).
* Strengthen the local capacities to implement urgent lifesaving activities with a preference to local NGOs’ capacity”

Interventions supported by the JHF are to be consistent with basic humanitarian principles of humanity, neutrality, impartiality and independence.

The strategic linkages between the prioritization process of the JHF and the priority interventions reflected in both the JRP and the Syria Humanitarian Response Plan have been reviewed and the JHF ensures that these are embedded in each call for proposals. The prioritisation of needs supported by the JHF is revised annually in line with the response-planning exercise. For each allocation, the JHF will issue an allocation paper further specifying the needs and locations prioritised.

# SECTION I: GOVERNANCE AND MANAGEMENT

The activities of the JHF will be carried out under the overall stewardship of the HC. The HC will be supported by an Advisory Board. The OCHA Humanitarian Financing Unit (HFU) will fulfil the Fund’s secretariat functions. The Fund’s Advisory Board will be chaired by the HC and will welcome the senior-level participation of donors, UN organisations (in their capacity as sector lead agencies) and NGO representatives. Sector coordinators play a key role in prioritisation and project review at both a strategic and technical level.

The governance mechanisms ensure the overall transparency of allocation decisions; an Advisory Board (at the strategic level) and sectoral Review Committees. The size of the Advisory Board will be kept relatively small to maintain a balance between representation and efficiency. All non-permanent members of the Advisory Board will be formally endorsed by the HC.

## 1.1 The Humanitarian Coordinator (HC)

The Humanitarian Coordinator leads the overall management and oversight of the JHF on behalf of the Emergency Relief Coordinator (ERC) as detailed in the Global Operational Handbook for Country-Based Pool Funds (CBPFs), supported by the OCHA Head of Office (HoO) and the OCHA HFU, and advised by the JHF Advisory Board.

The HC provides strategic leadership and ensures effective management and oversight functions of the JHF, supported by the OCHA office in Jordan.

The HC’s key responsibilities are:

* To define the scope and objectives of the JHF: its programmatic focus; governance structures and membership; allocation modalities and processes; accountability mechanisms; and operational modalities;
* To approve direct cost for HFUs
* To approve, review and update the Fund Operational manual that is prepared based on the Global Guidelines.
* To chair the Advisory Board and provide strategic direction for the Fund;
* To lead country-level resource mobilisation for the Fund, supported by the Humanitarian Country Team (HCT), OCHA Jordan Office, in coordination with relevant OCHA entities at headquarters;
* To approve the use of and define the strategic focus and amount of fund allocations;
* To ensure that the Advisory Board and the Sectoral Review Committee(s) are functioning in accordance with the guidelines outlined in the Handbook;
* To approve projects and initiate disbursement;
* To make final decisions on projects recommended for funding. This responsibility is exclusive to the HC and cannot be delegated. Funding decisions can be made at the discretion of the HC, without a recommendation from the Advisory Board, for circumstances requiring an immediate response. Additionally, the HC has the authority to overrule recommendations from the review committee(s);
* To ensure complementary use of the JHF funding with other funding sources, including the Central Emergency Response Fund (CERF);
* To lead the process of closing the Fund.

## 1. 2 Advisory Board

The Advisory Board is the oversight and governance body of the Fund. It serves an advisory function supporting the HC in steering the strategy and overseeing the performance of the JHF. The final decision-making authority rests entirely with the HC, who is the chair of the Advisory Board.

The Advisory Board will support the HC in developing an overall strategy and overseeing the performance of the Fund. It will advise the HC on strategic and policy issues. The AB will be consulted in the development of allocation strategies in line with JRP and HRP and will serve as a forum to share information on funding coverage to strengthen donor coordination. The Advisory Board will also provide a forum for representatives and the HC to discuss funding priorities in line with the JRP and SRP.

AB membership should rotate on a regular basis. The HC and the OCHA HoO are the only permanent members. AB members must be at the senior leadership level (head of agency, etc.). To ensure continuity, the replacement of AB members is staggered. Board members serve as technical or strategic experts from their constituencies or stakeholder groups and do not represent the interests of their organizations or broader constituencies. Board members make a commitment to attend all meetings and to be fully engaged in all tasks required by the AB.

The key functions of the Advisory Board are:

* **Strategic focus and fund allocation:** The AB should assist the HC in defining the strategic priorities of the JHF and ensuring that its main objectives are met. The AB should review and advise the HC on strategic elements of the Fund such as allocation strategies and the operational manual. The AB also advises on fund allocation to appropriate sectors and priorities. The AB shall advise the HC in setting funding targets and support resource mobilisation efforts;
* **Risk management**: The AB supports the HC and the OCHA Jordan Office in undertaking periodic risk analyses and reviewing a risk management plan of the JHF in accordance with the Accountability Framework contained in this Operational Manual;
* **Transparency of overall process**: The AB should monitor fund processes with the objective of ensuring that all stakeholders are treated fairly and that the management of the JHF abides by established policies;
* **Review of operational activities**: Based on updates and reports presented by the HFU, the AB monitors the operational performance of the JHF and advises the HC.

The Advisory Board, chaired by the HC, meets at least four times a year. These meetings cover a range of the above tasks including but not limited to endorsing the budget for the HFU, reviewing the Operational Manual, reviewing allocation decisions, or discussing changes to the humanitarian context. In consultation with the sectors, the Advisory Board assists the HC with the formulation of allocation papers to determine the objectives and parameters of individual calls for proposals.

The AB comprises representative members of the Humanitarian Partners Forum (HPF), which represents the Humanitarian Country Team (HCT) of Jordan, and the Cross-Border Task Force, participating national and international NGOs and contributing donors. The HC and the Head of OCHA are the only permanent members of the AB, all other members are drawn from the humanitarian community and rotate on a regular basis to ensure equitable representation of all key stakeholders to the Fund (Donors, UN agencies, NGOs and OCHA). AB members are nominated by their constituencies and endorsed by the HC. The Chair may invite additional representatives of the HPF and other stakeholders, if required.

The members of the Advisory Board are:

* **Chair:** The Humanitarian Coordinator chairs and convenes AB meetings;
* **OCHA HoO**
* **Donor:** A maximum of four contributing donors[[1]](#footnote-2) .
* **UN:** Two UN agencies
* **INGO:** Three INGOs (two INGO focusing on Jordan and one focusing on southern Syria);
* **NNGO:** Two NNGO (one focusing on Jordan and one on southern Syrian);
* **Secretariat:** OCHA, through the HFU in Jordan.

It should be noted that AB members should be drawn from the senior leadership of their organisation and should be technical or strategic experts from their constituencies’ stakeholder groups and not represent the interest of their organizations or broader constituencies. Board members make a commitment to attend all meetings and to be fully engaged in all required tasks by the AB.

## 1.3 Sectoral Review Committees (Strategic and Technical)

JHF allocations include two types of project review:

1) a strategic review of project proposals in relation to the Allocation Paper determined by the HC and the Advisory Board or in relation to the fund’s scope and objectives as outlined in the Operational Manual: and

2) a strategic technical review which assesses the technical soundness and quality of project proposals.

**Strategic and Technical Projects Reviewing Committees:**

Members of the respective review committees should be nominated from the active members of the relevant sectors. The committees should ensure an equitable representation of UN and NGOs.

* The strategic and technical reviews are discharged by respective sector review committees operating separately by sector.
* Review committees should be established through a consultative process with a limited number of cluster members. The review committees should, to the extent possible, have different compositions for each of their functions.
* When delivering the strategic function, the respective review committee should equitably represent the members of the sector and be knowledgeable of humanitarian operations. When delivering the technical function, the respective sector review committee should be composed of a small group of technical experts to review project proposals.
* Members of the sector review committee involved in the technical review should be selected based on demonstrated technical knowledge of the specific sector. A small group of experts will allow for detailed deliberation on technical aspects of project proposals.
* The function of the sector review committees involved in the strategic review of projects can be complemented or replaced by a single committee grouping different stakeholders’ representatives (a representative sample of UN Agencies and NGOs) when this arrangement better suits the context in which the fund operates.
* Members of the respective sector review committees should be nominated from the active members of the relevant sectors. The committees should ensure an equitable representation of UN and NGOs. OCHA/HFU will take part in decision making and support review committees in discharging functions.

# SECTION 2: ALLOCATION CRITERIA AND MODALITIES

Donor contributions to the JHF will be used to fund projects carried out by UN organisations, national and international non-governmental organisations (NGOs) and organisations of the Red Cross/Red Crescent movement.

## 2.1 Eligibility

UN agencies, international and national NGOs, and organizations of the Red Cross/Red Crescent movement, can apply for and receive funding from the JHF.

To be eligible for funding from the JHF, UN agencies must fill out the registration form on the Grants Management System of the Fund (<http://cbpf.unocha.org>). UN agencies are required to provide names and contact information for the focal point(s) and legal representative of the organisation, the main office address, and bank information.

Potential NGO implementing partners will be subject to a due diligence process and capacity assessment at the levels of institutional, managerial, financial and technical expertise. The methodology of this process is found in Part 3.1 of this Operational Manual (‘Accountability Framework’).

## 2.2 Allocation Parameters

The review and approval of project proposals is made in accordance with the programmatic framework and focus and on the basis of the following parameters:

* **Access**: accessibility to and/or physical presence in areas of operation; the location of the project is clearly identified;
* **Strategic relevance**: clear linkage to strategic and sectoral objectives outlined in existing plans, compliance with the terms of the allocation paper, and alignment of activities with areas of special focus of the JHF;
* **Needs-based**: needs are well explained and documented; beneficiaries are clearly described;
* **Appropriateness**: activities are adequate to respond to identified needs;
* **Technical soundness and cost effectiveness**: the proposal meets technical requirements to implement the planned activities; the budget is fair, proportionate in relation to the context, and adequate to achieve the stated objectives;
* **Risk management**: assumptions and risks are comprehensively and clearly spelled out, along with risk management and mitigation strategies;
* **Monitoring**: a realistic monitoring and reporting strategy is developed in the proposal.

The JHF will provide resources to projects listed in the JRP & HRP that respond to the humanitarian needs of refugees and vulnerable host communities impacted by the refugee influx. The JHF will maintain flexibility to allocate resources to address emerging crises. The JHF will also direct resources to underfunded sectors as identified by the AB.

The following steps are to be taken prior to the development of an allocation strategy:

* The HFU will advise the HC on the availability of funds;
* Consultation with the Inter-Sector Working Group on sector priorities, needs and geographical priorities;
* The HFU will consolidate the priorities and suggest their alignment with the JRP;
* Prior to drafting the allocation document, the HFU will consult with the HoO on the suggested timeline and objectives of the allocation;
* Convene a meeting with the AB to discuss and finalize the allocation document.

## 2.3 Allocation Criteria

The implementation of projects funded by the JHF should not exceed 12 months from the project start date, as indicated in the final approved project documents. Project pre-financing will be limited to the budgeted costs (of the approved project proposal) incurred in the interim period between the project’s approval start date, when the HC and the Partner both signed the Grant Agreement, and the date of actual cash disbursement to the recipient project. The maximum grant amount is based on the partner’s risk level and project duration.

The review and approval of project proposals is made in accordance with the programmatic framework described above and on the basis of the following criteria:

* Projects must demonstrate a clear linkage/alignment with the strategic and sectoral objectives;
* Projects must demonstrate a high degree of cost effectiveness (i.e.: maximum outcome and beneficiary reach for every dollar invested) relative to the project budget and the type of activity;
* Direct implementation of JHF-funded projects by the recipient agency is encouraged ahead of partnering or sub-contracting by means of an outside organization. If the recipient agency proposes to work with or through an implementing partner organisation, the project proposal must clearly articulate meaningful guidance, coordination, capacity-building, technical advice, monitoring and evaluation capacities, or any other function of additional value;
* Assumptions and risks are comprehensively and clearly spelled out, along with risk management and mitigation strategies;
* A realistic monitoring and reporting strategy is developed in the proposal;
* Applicants must ensure the project proposal is complete and accurate before submission.

## 2.4 Allocation modalities

The JHF has funding allocation modalities:

* **Standard allocation**: A call-for-proposals will be issued on a periodic basis to allow core humanitarian response as prioritized by the JRP and HRP
* **Reserve / allocation:** On an as-needed basis to respond to urgent unforeseen requirements or filling a funding gap.

Standard Allocation

The HC uses the standard allocation process and periodically (2-3 times a year, depending on the availability of resources) issues an allocation paper in consultation with the Advisory Board. OCHA facilitates the drafting of the allocation paper (Annex 1, Allocation Paper Sample and Template), seeking inputs from the Inter-Sector Working Group as required. Following this procedure, the HC, with advice from the Sector Review Committees and the AB, recommends which project proposals can be considered eligible for funding, following a strategic review.

Upon receipt of the full list of projects, the Humanitarian Financing Unit presents the sector reviewing committees with the relevant projects. The technical review is carried out by the assigned Sectors’ Reviewing Committees. The assessment of each individual project is carried out using a unified scorecard (attached herewith in annex 2), which the HFU provides the committees with.

The strategically/technically sound projects are presented to the Advisory Board for final recommendation. The Advisory Board then conducts an overall strategic review considering the inter-sectoral prioritization and the availability of funding, in accordance with the allocation paper. Following this step, the advisory board provides the HC with the final list of recommended projects for final endorsement.

At the centre of the standard allocation model is a strategy developed based on the agreed objectives of the JRP and HRP. The HC, supported by the HFU, should utilise existing coordination mechanisms to establish a process, producing credible and unbiased information to develop the strategy. The analysis should be evidence-based and referenced to verifiable data. This process results in an allocation paper summarising the analysis, strategy and intent of the standard allocation. The priorities of the allocation strategy paper should be as precise as possible to allow for effective prioritisation by sectors. Efforts should be made to seek complementarity with existing funding channels.

The allocation paper will specify:

* The general objective of the call for proposals, as well as concrete and measurable sectoral, demographic and geographic targets;
* The maximum amount to be allocated through the call
* The maximum project duration and grant amount (if different from specified in this manual);
* The deadline for submission;
* The timeline and milestones for each step of the allocation process, including the expected decision date (i.e. final HC approval).

**Strategic Review**: The review committee is responsible for the strategic review and is carried out on the basis of criteria outlined in a prioritization matrix (See Annex 2, scorecards). The JHF will apply standard prioritization matrices with scoring in each of the following key areas: (i) strategic relevance, (ii) programmatic relevance, (iii) cost effectiveness, (iv) management and monitoring, and (v) engagement in coordination. The list of shortlisted priority projects should be presented to the AB members to allow them to raise any critical concerns, questions, or alerts concerning risks and provide feedback.

The list of shortlisted priority projects should be presented to the AB to allow AB members to raise any critical concerns, questions, or alerts concerning risks and provide feedback.

The following table provides a snapshot of the workflow for the standard allocation. There are two types of project review: a strategic review of project proposals to ensure that projects and partners are aligned with the Jordan Response Plan (JRP) and the Syria HRP priorities and a technical review to determine the soundness and quality of the proposals.

**Table 1: Standard allocation workflow**

| **Step** | **Activity** | **Responsible Body** | **Time required** |
| --- | --- | --- | --- |
| **Step 1**  Launch of allocation | **1.1** Development and launch of allocation strategy | Sectors/ICCM OCHA HC  AB | Based on the HC decision in consultation with the AB |
| **Step 2** Submission of proposal | **2.1** Submission of full project proposal | Implementing Partners | Defined in the allocation paper,  usually 10-14 working days |
| **2.2** General check by HFU (eligibility of partner in case of suspension, compliance with template, duplication of proposal, etc.) | OCHA HFU | 1-2 working days |
| **Step 3** Strategic & technical review | **3.1** Strategic Review Committee (SRC) reviews projects in their respective clusters/sectors using standardised scorecards.  SRC finalises shortlist for recommendation to the HC | SRC OCHA HFU | 7 working days |
| **Step 4**  AB consultation and HC Approval | **4.1** Projects that have passed the technical / strategic review of the SRCs, are then reviewed by the AB and presented to the HC for endorsement. | OCHA HFU  HC | 3 working day |
| **4.2** HC Final approval | HC | 2 Working days |
| **Step 5** Financial review | **5.1** Financial and technical review | OCHA HFU  Gender Focal point in each sector | 10 working days |
| **5.2** Financial review and budget clearance | OCHA Finance |
| **5.3** Consolidation of financial and technical comments and submission to partner | OCHA HFU |
| **5.4** Revision of proposal (3 times maximum) | IP |
| **Step 6** Final HC approval | **6.1** HFU prepares draft grant agreement and decides start date in consultation with partner | \* OCHA HFU | 1 working day |
| **6.2** The HC approves the project and signs grant agreement; approved projects are shared with the AB for information | \* HC | 1-2 working days |
| **6.3** Grant agreement is shared with IP for counter-signature (date marks start of eligibility, and earliest possible date for start of project implementation) | IP | 1-2 working days |
| **6.4** Grant agreement is signed by OCHA Executive Office (EO) | OCHA Finance  OCHA ASB | 2 working days |
| **Step 7** Disbursement | **7.1** Following OCHA EO signature, first tranche of funding is disbursed to the partner | OCHA Finance | 10 working days |

An AB meeting is called, where sector coordinators present the summary of proposed projects to the HC and AB. The HC makes the final decision.

Reserve Allocation / Rolling-basis

The reserve allocation is intended for rapid and flexible allocation of funds in response to unforeseen circumstances, emergencies or contextually relevant needs. The reserve is used to provide an immediate response in areas not foreseen and aligned with the priorities of either the JRP or the HRP for Syria. Reserve allocations are designed to be quicker and lighter than the standard allocation process. The need and size of the reserve allocation will be decided by the HC, with the support of the AB.

The steps of the reserve allocation process are:

1. Development of allocation Strategy;
2. Submission of project proposals;
3. Strategic Review, and Technical and financial review;
4. Endorsement and final approval by the HC; and
5. Disbursement.

Proposals under the Reserve Allocation may be submitted only when the HC activates it. Partners are required to submit full project proposals. The JHF manager will confer with relevant sector coordinators to make a quick recommendation on priorities and needs.

Following the clearance of the technical review process, the HC will officially approve the project. The

HFU will facilitate the finalization of the contractual arrangements. The AB will be informed that the project has been approved. If the AB does not object within the given timeframe (24-48 hours), the proposal is considered approved. If the AB objects, the HC will have to take the final decision. The HC has the power to overrule the advice of the AB.

**Table 2: Reserve allocation workflow[[2]](#footnote-3)**

| **Step** | **Activity** | **Responsible Body** | **Time required** |
| --- | --- | --- | --- |
| **Step 1** Submission of proposal | **1.1** Submission of proposal | IP |  |
| **1.2** General check by HFU (eligibility of partners in case of suspension, compliance with template, duplication of proposal, etc.) | OCHA HFU | 1 working day |
| **1.3** Submission for technical review | OCHA HFU | 1 working day |
| **Step 2** Technical & Strategic review | **2.1** Strategic & technical Review sectors use Scorecards for projects in their respective sectors to validate their viability and relevance to the sectoral priorities | Sector Review Committees | 4 working days |
| **Step 3**  Technical and financial review | **3.1** Financial review and budget clearance | OCHA | 2 working days |
|  |  |
| **3.2.** Consolidation of financial and technical comments and submission to partner | OCHA HFU |
| **3.3** Revision of proposal (3 times maximum) | IP |
| **Step 4** Final approval by HC | **4.1** HC approves project | HC | 2 working days |
| **4.2** Project approved by HC is shared with AB for information; AB has 1 working day to comment | HFU  AB | 1 working day |
| **4.3** HFU prepares draft grant agreement and decides start date in consultation with partner | HFU | In parallel with above |
| **4.4** HC signs grant agreement | HC | 1 working day |
| **4.5** Grant agreement is shared with IP for counter-signature (date marks start of eligibility, and earliest possible date for start of project implementation) | IP | 2 working days |
| **4.6** Grant agreement is signed by OCHA Executive Officer (EO) | OCHA | 2 working days |
| **Step 5**  Disbursement | Following OCHA EO signature, first tranche of funding is disbursed to the partner | OCHA | 10 working days |

## 2.5 Start Date and Eligibility of Expenditure

The HFU will liaise with the implementing partner to determine the start date of the project. The earliest possible start date of the project is the date of signature of the grant agreement by the partner. The agreed start date will be included in the grant agreement. If the signature of the grant agreement occurs after the agreed start date, the date of the signature of the grant agreement takes precedence. The HC can then sign the grant agreement.

Upon signature by the HC, the HFU notifies the partner that the project has been approved, and sends the agreement for countersignature. Once the partner has countersigned, the agreement will be sent to OCHA Finance Unit (FCS) in New York for final signature. Eligibility of expenditures will be determined by the date of the implementing partner’s signature of the grant agreement.

## 2.6 The Grant Management System (GMS)

The Grant Management System (GMS) is a web-based platform that supports the management of the entire grant life cycle for the JHF. The GMS promotes efficiency, effectiveness and supports risk management. The GMS harmonises business processes while catering for the special needs of each fund. The system strengthens OCHA’s data analysis and information-management capacity.

The GMS supports the full implementation of standard procedures and due diligence processes, and provides support throughout the entire project cycle management. The GMS is the repository of necessary supporting project documents and ensures timely and effective implementation of control mechanisms to manage and mitigate risks associated with management of the fund.

Interested partners must contact the HFU to express their interest in applying for funding. Details and guidance on the registration and application processes will be provided by the HFU to each partner individually. Projects submitted offline will not be considered for programmatic or technical review.

# SECTION 3: ACCOUNTABILITY FRAMEWORK

The development of a comprehensive accountability framework is a critical step in the establishment of the JHF. Accountability is the foundation of effective management of Country-based Pooled Funds. Accountability is exercised through a set of different components enabling the HC, mandated by the ERC, to ensure that: implementing partners are delivering intended programmatic results; the JHF is managed responsibly and according to established guidelines; and, ultimately, the JHF is achieving its main objectives.

The JHF accountability framework is based on a comprehensive risk management model, linking principles of due diligence, performance and capacity assessment throughout the project cycle. It applies the Global Country-based Pooled Fund Guidelines, adapted to the context in Jordan and southern Syria to ensure that funding best meets the needs of those affected by the crisis.

The accountability framework provides an overview of the four pillars around which accountability of the JHF is structured: risk management; monitoring and reporting; evaluation; and auditing. The objective is to manage risk and verify performance in line with the JHF strategy and approved project plans.

The accountability framework will be endorsed by the HC in consultation with the AB. Once endorsed, the framework will serve as an operational tool to guide how and when partners will be assessed and determined eligible for JHF funding; will outline the requirements for monitoring and reporting; the basis on which evaluations and audits will be carried out; the parties responsible for each pillar of accountability; key actions to be taken; and the resources necessary for ensuring overall accountability.

## 3.1 Risk Management

The management of the JHF uses a risk-based approach to ensure that a thorough analysis of risks is undertaken and that adequate assurance modalities are identified to mitigate these risks. Risks will be analysed at the level of the partner by undertaking due diligence activities and a comprehensive capacity assessment, as well as at the level of the fund globally. The category /score of the partner risk will determine the funding instalments and reporting frequency.

**Risk Management Process Overview**

1. Establish context
2. Risk identification
3. Risk analysis
4. Risk evaluation
5. Risk treatment
6. Monitor and continuous review of risk identified and identification new risks as they emerge.

## 3.2 Fund-level risk management

A number of strategic, programmatic, financial and management risks are inherent as part of the administration of any funding mechanism. The fund-level risk analysis and management based on OCHA’s Global Guidelines for Risk Management of Country-based Pooled Mechanism, is designed to assist the HC in making strategic decisions mitigating the risks faced by the JHF and enabling the fund to achieve its objectives.

The risk management framework will be regularly updated depending on the changing circumstances. OCHA will update the AB at its quarterly meetings on the implementation of the risk treatment actions that have been taken in accordance with the analysis below. The AB will advise the HC accordingly on the critical risks, assessment of the critical risks and outstanding action plans.

For projects implemented cross-border from Jordan in Syria, the residual risk will be much higher than with projects implemented inside Jordan. Levels of insecurity are greater, bureaucratic procedures more challenging and coordination more difficult. Each of these factors impacts on needs assessments, planning,

delivery, implementation and monitoring of JHF projects. They also negatively impact on the ability of the JHF to mitigate these risks. Please refer to (Annex 3: Risk Management Framework).

**Risk analysis and mitigation matrix**

| **#** | **Nature of Risk** | **Risk level** | **Likelihood** | **Impact** | **Mitigation strategy** | **Timeframe** | **Risk bearers** | **Intervention area** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Insecurities in areas where projects are delivered under the cross-border component | Difficulties in undertaking needs assessments for the areas in southern Syria | High | High | Work with potential partners and sectors to identify the needs and gaps and carry out needs assessments.  Remote monitoring of projects in the southern Syrian governorates undertaken by identifying a third party monitor.  A monitoring plan is considered depending on the nature of the implemented projects. | Ongoing | Implementing agencies | South Syria |
| 2 | Fraud, theft, diversion of funds | Loss of assets and funds | Low | High | New NGOs’ capacities are assessed and are their risk level is rated according to the Fund’s guidelines and operational modalities. The given ratings affect the ceiling of the funding amount, the frequency of disbursements, and the monitoring and reporting requirements. | Ongoing | HFU  IP | South Syria and Jordan |
| 3 | Fundraising is unpredictable, and donor fatigue for in-country and south Syria funding | Level of contributions is low | Medium | High | Utilize the already-developed Donor Resource Mobilisation strategy to widen the outreach of the Fund and identify potential donors.    Maintain open communications with donors to best predict contributions. | Ongoing | HFU  HC  HoO | South Syria and Jordan |
| 4 | Lack of partners’ capacities to implement | Poor project implementation | Medium | High | Ensure capacity assessments are conducted to the highest possible standard.  Provide advice and guidance on proposal development, and on project design, implementation and reporting. | Ongoing | HFU | South Syria and Jordan |
| 5 | Delays in government approvals for projects | Projects’ governmental approvals are delayed | High | Medium | HFU to provide the partner with the essential supporting documents as per the government’s requirements. | Ongoing | HFU | Jordan |

## 3.3 Partner-level risk management

NGOs interested in applying for funding under the JHF have to participate in a capacity assessment process to become eligible as partners. This is one of the four major pillars of the JHF Accountability Framework. The main aim is to ensure that the HFU is equipped with the necessary information about the capacities of the non-governmental partners with access to JHF funding.

The capacity assessment process is comprised of two inter-linked steps, each with its own review and feedback system to ensure transparency.

**Step One: Registration**

Prospective partners initiate the process to become a partner and request access to the Grant Management System (GMS) by contacting the HFU and submitting a copy of their registration certificate (preferably in English), indicating the full name of the partner. The registration certificate is required, and is submitted prior to granting access to the GMS to avoid a possible naming discrepancy in GMS that will thus create delays in generating and preparing the grant agreement and the disbursement process.

**Step Two: Due Diligence**

Once the registration process is conducted, the partner is granted access to the GMS (gms.unocha.org) and the Due Diligence (DD) process begins. A thorough review of DD applications and documents is performed to ensure that partners meet the minimum requirements listed below and is a key initial step to safeguard the accountability of the Fund.

Once access to the GMS is granted, the partner must complete the DD requirements and forms in the GMS. DD documents include:

* 1. Application form (Annex 4)
  2. Due diligence declarations - signed, stamped and dated (see Annex5)

1. Declaration of any Previous or Pending Legal Processes or Investigations; in case of previous or pending legal processes, please provide detailed explanation and relevant supporting documentation
2. Declaration of Non-Support for a United Nations Designated Entity
3. Declaration of Recognition and Support of/for any United Nations Compliance Activity (ies)
4. Declaration of Conflict of Interest
5. Declaration of Accurate Information
   1. Registration certificate in the country of operation. If the organization cannot register in the country of operation, the HC may choose to accept a registration certificate from another UN Member State (similar certificate submitted for registration in the step 1 above).
   2. Bank account information (see Annex 6)
   3. Bank statement, if the account name is different from the partner name in the registration, a letter by the organization (on official letterhead, signed and stamped by its authorized signatory) is necessary, certifying that the bank account as per bank statement belongs to the organization under the name registered in the GMS.
   4. Identification documents (copy of passport or Identity Card) and curriculum vitae (CV) of the legal representative in country of the organization.

The main aim of this assessment is to ensure that the HFU possesses basic information about the NGO and necessary information regarding their capacities.

1. Basic information about the organization, including key officials, office locations, annual budget, donors, partners, operational sectors, geographical areas of operation, and the board of trustees;
2. Five JHF standard declarations signed and dated by the legal representative of the organization;
3. A bank statement or a signed letter from the bank from a USD account;
4. Identification documents, such as a copy of the passport or identity card and a curriculum vitae of the legal representative of the organization;
5. Verification of a valid NGO registration in Jordan and/or another member state.

The HFU will conduct a preliminary review of the application and documents submitted to ensure that only organizations that are able to meet these minimum requirements will be recommended for Step Two, the capacity assessment.

**Capacity Assessment Processes**

Following the successful completion of Step One and Two, the HFU will request the prospective implementing partner to submit the full package of documentation required to complete the capacity assessment application. The HFU will use this information to conduct a capacity assessment specifically tailored for the JHF and the Jordan operational environment. The organisational information requested under the capacity assessment is much more comprehensive than the information requested through the due diligence, and includes annual reports, financial statements, audit reports, policy documents and other information. The complete list of required documentation is included under Annex 5,7: Due Diligence and Capacity Assessment Application.

The NGO capacity assessment will be carried out by the OCHA HFU. The capacity assessment methodology includes a desk review of the documentation received from the organisation, interviews with key informants and, as required and to the extent possible, visits to the organisation’s main office or sub-offices/regional offices where interviews will be conducted with staff members, systems verified and additional documents requested. The capacity assessment uses a standardised assessment process to determine whether an NGO has a sufficient level of institutional, managerial, financial and technical capacity to be considered for funding. Organisations found to be eligible are categorised according to a specific risk level. The principle is that the higher the risk, the more stringent assurance mechanisms will apply. The system encourages improvements in capacity as partners can migrate to lower risk levels through good performance and by addressing capacity weaknesses. The score bands of each risk level rating are low, medium, and high (see Table 4: Partner Risk Levels).

**Table 4:** **Partner Risk Levels**

|  |  |  |
| --- | --- | --- |
|  | **Scoring in Points** | **Recommendation** |
| **Category A** | 91 - 100 | Organisation is eligible as a Low Risk partner. |
| **Category B** | 71 - 90 | Organisation is eligible as a Medium Risk partner. |
| **Category C** | 51 - 70 | Organisation is eligible as a High Risk partner. |
| **Category D** | 0 – 50 | Organisation is not eligible. The JHF will consider a new submission at least six months after the review date. |

**Step Four: Risk Rating**

Based on the score obtained during the capacity assessment, eligible partners will be categorized in three risk-level categories (low, medium and high). The HC, in consultation with the AB, sets the threshold for eligibility as well as score bands of each risk level. The score, and resulting risk level will determine the operational modalities and control mechanisms that are applicable as defined in the Fund’s Accountability Framework. These include disbursement modalities, frequency of narrative and financial reporting, and planning for monitoring visits and spot checks, in accordance with the various risk levels, as well as with the duration and budget of the project.

**Ineligible partners**

Partners who do not qualify and are considered ineligible would be given another opportunity to submit required documents for a Capacity Assessment to the HFU after 6 months, provided that they can demonstrate that the elements that caused the rejection have been addressed.

**Risk Levels and Operational Modalities**

Eligible partners’ risk levels will determine the control mechanisms that will apply in their management of JHF project(s). The definition of the eligibility thresholds and the score bands for the high, medium and low risk categories of implementing partners will be developed by OCHA HFU, based on the national context.

The risk rating of NGO partners has a direct impact on the operational modality that is applied by the HFU, and consists of adjusting the following elements:

1. Disbursement policy (i.e. number and percentage of disbursements)
2. Funding ceiling
3. Field monitoring visits
4. Financial spot checks
5. Narrative reporting requirements
6. Financial reporting requirements
7. Project audit

The risk level of each implementing partner is a dynamic rating that can change over time through the interactions between the partner and OCHA. Performance in the implementation of JHF projects can trigger changes in the risk level: timeliness of reporting, achievement of project objectives and targets, findings of audits, financial spot-checks and field monitoring visits, are all elements that influence the risk rating of partners. In addition to these dynamic elements, partners that have been assessed but have not implemented JHF projects and have no performance history will be re-assessed after three years since the completion of the previous assessment. Assurances such as disbursement modalities, frequency of narrative and financial reporting, monitoring visits, and audits are modulated in accordance with the various risk level, as well as with the duration and budget amount of the project. Table 5 provides an overview of the modulation of the control mechanisms based on three elements: the partner’s risk level, the budget amount, and the project duration.

**Table 5: Operational Modalities for Partners**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Risk level** | **Project duration** *(months)* | | **Project value** *(thousand USD)* | **Maximum amount per project** *(thousand USD)* | **Disbursements** *(in % of total)* | **Financial reporting** | | | **Narrative reporting** | | **Monitoring** | | **Audit** | |
| **For disbursements** | **31-Jan** | **Final** | **Progress** | **Final** | **Project monitoring** | **Financial spot-check** |
| **NGOs** | | | | | | | | | | | | | | |
| **High** | < 7 | | < 250 | - | 50-50 | Yes | Yes | Yes | 1 mid | Yes | 1 | 1 | | Yes |
| > 250 | - | 60-40 | Yes | Yes | Yes | 2 | Yes | 1 | 1 | |
| 7 - 12 | | < 250 | - | 50-50 | Yes | Yes | Yes | 2 | Yes | 1 | 1 | |
| > 250 | - | 40-30-30 | Yes | Yes | Yes | 2 | Yes | 1 | 1 | |
| **Medium** | < 7 | | < 250 | - | 100 | - | Yes | Yes | 1 mid | Yes | - | - | |
| > 250 | - | 80-20 | Yes | Yes | Yes | 1 mid | Yes | 1 | - | |
| 7 - 12 | | < 250 | - | 80-20 | Yes | Yes | Yes | 1 mid | Yes | 1 | - | |
| > 250 | - | 80-20 | Yes | Yes | Yes | 1 mid | Yes | 1 | - | |
| **Low** | < 7 | | < 400 | - | 100 | - | Yes | Yes | 1 | Yes | - | - | |
| 7 - 12 | | < 400 | - | 100 | - | Yes | Yes | 1 mid | Yes | - | - | |
| **UN Agencies** | | | | | | | | | | | | | | |
| **N/A** | < 7 | - | | - | 100 | - | Yes | Yes | - | Yes | 1 | - | | No |
| 7 - 12 | - | | - | 100 | - | Yes | Yes | 1 mid | Yes | 1 | - | |

In line with the operational modalities described above, the number and percentage of each disbursement, as well as the narrative and financial reporting requirements will be clearly stipulated in the grant agreement between OCHA and the implementing partner[[3]](#footnote-4).

Depending upon partner risk level and/or spot-check findings, the HFU may request additional financial reporting. The frequency of additional reporting is based on risk level and/or financial spot-check findings.

Under exceptional circumstances, the limits on the “Maximum amount per project” and the number of “Disbursements” can be modified. Only solid programmatic reasons, duly explained and documented, can justify such exceptions. Exceptions to the operational modalities shall be submitted through OCHA HQ/FCS for approval to the EO (or a duly delegated officer).

In the case of projects implemented by UN agencies, 100 per cent of the approved budget will be disbursed upon signature of the grant agreement.

## 3.4 Performance Index (PI)

The PI tool is a key part of the accountability framework, and will allow OCHA to have an updated rating of partner performance. The rating of the performance of partners in the implementation of projects will be used alongside the original capacity assessment to determine and adjust as necessary partner risk levels.

The PI tool has been developed to support the HFU to score the performance of partners on JHF-supported projects from submission to closure. During project implementation, the following categories of partner performance are tracked and scored: i) quality and timeliness of submissions of project documents (proposals, budget and concept notes); ii) quality and timeliness of implementation against approved targets; iii) quality and timeliness of reporting; iv) frequency, timeliness and justification of project revision requests; v) quality of financial management; and vi) audit findings. The scores assigned to each project on the above categories will be summarized in a Performance Index (PI).

The PI score is captured in GMS and is used along with the original capacity assessment score to determine the performance score and risk level. In order to reward sound project implementation, the score from PI will progressively be given more weight and the capacity assessment score will become less significant as partners implement more projects.

The partners’ scores on the most recent projects will be considered the most important and given the most weight in calculating the overall risk rating score. The calculation and relative weighting of project scores and the original capacity assessment is explained in Annex 7, Performance Management Tool, tab 2 - PPI and Capacity Assessment. The scoring and the weighting are standardized across funds and the GMS will make the calculations.

If the overall risk score of a partner reaches a threshold at which the risk level of the partner should be adjusted, the Fund Manager will be notified automatically through the GMS. However, the GMS will not automatically revise the risk level of a partner. Following the GMS notification, the Fund Manager should notify the partner about the adjustments and adjust the risk level manually.

Eligible partners that have not implemented CBPF-funded projects for more than three consecutive years will be required to undergo a new capacity assessment.

If a partner performs poorly consistently and its risk rating score moves from high risk to the threshold of ineligibility, it will be rendered ineligible on the basis of poor performance. Ineligible partners can re-apply for capacity assessment one year after being rendered ineligible, provided that they can demonstrate that the elements that caused the poor performance have been addressed.

UN Agency projects must also be scored for performance in all areas with the exception of the audit. The PI score can be used to assess future funding decisions and frequency of monitoring. The monitoring mechanism can be tailored to the type of project such as stakeholder satisfaction survey for pipeline projects.

## 3.5 Monitoring and Reporting Requirements

|  |
| --- |
| * ***Monitoring*** is the systematic collection, analysis and use of information from a project to learn from the experience, account for the resources used and the results obtained, and to take decisions on the implementation of the project. * ***Evaluation*** is the systematic and objective assessment of an on-going or completed project to make a statement on its relevance, effectiveness, efficiency, impact and/or sustainability. |

The monitoring and reporting framework is based on the assumption that JHF-funded partner organisations will have adequate internal mechanisms to meet project management, monitoring and reporting requirements and generate quality performance information. These mechanisms are expected to be in line with the size of their operations and the nature of their organisation. The capacity of each organisation will be verified during their capacity assessment, during the project approval process and, finally, during the monitoring and reporting phase.

Building on and acknowledging the role of these systems, the monitoring and reporting framework has the following key objectives requested by the partner:

* To ensure adequate verification of reported results at project level, thereby, contributing to increased accountability;
* To ensure that resources are used efficiently and according to agreements in project documents and JHF allocation papers;
* To support partners during their implementation of JHF-funded activities.

**Direct Monitoring**

OCHA will complement partners’ internal systems by monitoring JHF-funded projects. All implementing partners are subject to monitoring.

*Field site monitoring*, implemented by OCHA and supported by the sectors, is a critical component of the overall framework in order to verify that JHF-funded projects are delivering against targeted outputs, and to allow the HC and sectors to assess the qualitative aspects of program implementation. A field monitoring visit should, at a minimum, collect information that: assesses the timeliness of overall project implementation; verifies reported results; assesses progress on key project activities; assesses the monitoring and reporting setup of the implementing partner; and carries out financial spot checks.

*Financial Spot Check* - Financial spot checks will be conducted to assess the soundness of the internal controls and the accuracy of the financial records of the partner. A financial spot check should be conducted based on the risk level of the partner and the operational modality of the Fund. On-site financial spot checks by HFU staff and special audits by audit firms may be conducted on the basis of Operational Modality, or when warranted due to concerns about the functioning of the partner’s internal controls. It is advisable that at least one spot check per partner per year be conducted.

*Third Party Monitoring* - Third party monitoring could be considered one of the monitoring approaches suitable for CBPFs when access is limited in countries or regions of operation. This approach enables the Fund to obtain independently verified information about the status of implementation of the JHF projects (mainly in high risk areas), with particular emphasis on the achievement of project outputs. The approach combines field visits and desk reviews of available fund-related documentation (e.g., project proposals and any other relevant information/documentation). The main focus of third party monitoring is to verify that contracted activities are being implemented and associated outputs are delivered.

*Remote Call Monitoring* - Remote call monitoring can be a cost-effective means of collecting statistics and recording observations from key informants and beneficiaries on progress made on project outputs and satisfaction. Call centres can be established in safe locations with the sole purpose to conduct telephone interviews with key informants using structured multiple choice questionnaires. All information collected can be captured directly in a web-based platform hosted by the call centre operator using validation logic, thereby providing real-time progress information on projects monitored that would then be shared with HFU.

The level of risk posed by an organisation to OCHA evolves over time. In order to capture such changes and ensure they are reflected in the risk level of the partner, OCHA carries out a thorough analysis of partners’ performance throughout the implementation of the project.

Once a grant is received from the JHF, the HFU will review and analyse the partner’s performance throughout project implementation. In particular, HFU will track and score the partner’s performance in relation to:

* The quality and timeliness of submissions of project documents (proposals, budget and reports);
* The quality and timeliness of implementation against approved targets;
* The quality and timeliness of reporting;
* The frequency, timeliness and justification of project revision requests;
* The quality of financial management;
* Audit findings.

The scores assigned to the partner in each of these factors will be summarized in a Partner Performance Index (PI). The average on the PI for each of the projects implemented during the year will give the partner’s annual PI. The PI will impact on the risk level determined through the initial capacity assessment, and result in an improvement or deterioration of the risk level. The PI will also be applicable for UN agency-implemented projects.

**Table 6: Performance Index**

|  |  |  |
| --- | --- | --- |
| **Performance Index (PI)** | **Description** | **Score bands** |
| 0 | Poor Performance | 0-19 points  Risk level deteriorates |
| 1 | Performance needs improvement | 20-39 points  Risk does not change (except for high risk partners) |
| 2 | Satisfactory Performance | 40-64 points  Risk level does not change |
| 3 | Good Performance | 65-84 points  Risk level does not change |
| 4 | Outstanding Performance | 85-100 points  Risk level improves |

Implementing partners are expected to have adequate internal mechanisms for project management, reporting and monitoring in place. The capacity of each organisation will be verified during the capacity assessment process, during the project approval process and, finally, during the monitoring and reporting phase. Project performance information is effectively generated through internal mechanisms developed by implementing partners. It is the Fund’s role to collect, organise and provide quality control of the information generated through these mechanisms.

The JHF will design context-appropriate monitoring methodologies and apply them based on the Operational Modalities. The HC will be responsible for ensuring that a representative sample of projects funded under the JHF is effectively monitored through appropriate monitoring modalities. The HFU is further responsible for coordinating monitoring efforts and ensuring that monitoring of projects is carried out.

## 3.6 Reporting and Evaluations

**Reporting**

The Jordan JHF requires reporting to ensure that activities are on track to reach proposed objectives. To the extent possible, UN agencies and NGOs are treated equally in relation to their reporting requirements. Narrative and financial reporting requirements for NGOs are determined according to the Operational Modalities described above (see Annexes 8a and 8 b, Progress and Final narrative reporting templates).

**Table 8: Reporting Requirements**

|  |  |  |
| --- | --- | --- |
|  | **Narrative Reporting** | **Financial Reporting** |
| **UN / International Red Cross and Red Crescent Movement** | UN Agencies will submit a final narrative report within three months of completion of the project. If the project duration is 7-12 months, UN agencies will also submit a narrative report to reflect the midpoint status of the project. | Financial reporting to be undertaken in accordance with applicable agreement.  UN agencies to submit an interim financial report to reflect expenditures incurred for project activities up to 31 December of the year when the project commenced by 15 February (date to be confirmed). A final report will be submitted up to 30 June of the following year, covering the entirety of expenditures incurred for the project (date to be confirmed). |
| **NGOs** | NGOs are required to submit regular narrative reporting according to the risk level assigned to the partner. | The frequency of financial reporting is determined by the contractual agreement with the NGO and according to the risk level assigned to the NGO. |

## 3.7 Audits

UN agencies are subject to internal oversight audit systems and other mechanisms established by their respective governing bodies. NGO partners receiving funds from the JHF are subject to external audit by the JHF.

The external audit is an oversight mechanism and an essential component of the accountability framework. It enhances the transparency and sound financial management of resources allocated through the JHF.

External audits allow the HC to obtain evidence-based assurances on the use of funds transferred to NGOs. In particular, external audits help: mitigate financial risks, including the misuse of resources and fraud; identify weaknesses in financial and operational management and recommend critical improvements; and identify ineligible expenditures.

External audit findings provide essential feedback to the partner and the system, promoting continuous improvement of NGO financial and operational management and performance, and enabling the HC to make better-informed funding decisions.

# SECTION 4: ADMINISTRATION OF THE JHF

## 4.1 Basic definitions and guidance on the project budget preparation process

1. These guidelines provide partners with a common framework to facilitate appropriate preparation of project budgets. They focus on defining eligible and ineligible costs, direct and indirect costs (e.g. Programme Support Costs – PSC), shared costs, budget categories and the adequate breakdown of budget lines. This guidance applies to all partners.

## 4.1.1 Rationale and Basic Principles of the Project Budget

1. A clear segregation of duties underpins the preparation, review and clearance of the project budget. This is critical to preserve the country-driven nature of CBPFs and necessary to ensure central and internal controls to reduce the risk of approving erroneous or inappropriate project budgets (e.g. miscalculations, inconsistency, and lack of transparency or admission of ineligible costs). In this regard, fund managers in the field, certifying finance officers at headquarters, and partners have the following specific roles and responsibilities:
2. Fund managers are responsible to ensure that:
3. The principles of economy, efficiency, effectiveness, transparency and accountability are adhered to in the sense that the project budget inputs are commensurate with the planned activities and the expected outputs, more specifically, that the project budget is a correct, fair and reasonable reflection of the project proposal/logical framework.
4. The cost estimates are reasonable in the specific country context so that funding will be used in the most efficient way.
5. The role of certifying finance officers in headquarters is to:
6. Verify the budget’s factual correctness, checking coherence with the project proposal and logical framework.
7. Flag concerns and seek clarification from fund managers on issues that may compromise compliance with UN rules and affect financial transparency and accountability.
8. In the budgeting process, partners are expected to:
9. Provide a correct and fair budget breakdown of planned costs that are necessary to implement activities and achieve the objectives of the project.
10. Use and comply with the budget template (Annex 9 a and b: Project Budget and Financial Reporting Tool) and guidance provided by OCHA for the classification and itemisation of planned costs.
11. Provide a budget narrative (as an essential component of the budget) that clearly explains the object and the rationale of every budget line. For example, shared costs, expensive assets, and costs/equipment required to support the regular operation of the partner, are clear cases that require a budget narrative.

## 4.1.2 Eligible and Ineligible costs

* + - * *Eligible costs*

1. The following attributes define the nature of eligible costs:
   * 1. Must be necessary and reasonable for the delivery of the objectives of the project.
     2. Must comply with the principles of sound financial management, in particular the principles of economy, efficiency, effectiveness, transparency and accountability.
     3. Must be identifiable in the accounting records and backed by original supporting evidence as incurred in accordance with the approved project proposal and period.
2. These may include:
   * 1. All staff costs (including salaries, social security contributions, medical insurance, hazard pay (when applicable) and any other cost included as part of the salary benefits package of the organization. Salaries and costs may not exceed the costs normally borne by the partner in other projects.
     2. Costs for consultancies involved in the implementation of the project.
     3. Support staff costs at country-level directly related to the project.
     4. Travel and subsistence costs directly linked to the project implementation for project staff, consultants, and other personnel that may also be eligible, provided the costs do not exceed those normally borne by the partner.
     5. A contribution to the partner’s Country Office costs, as shared costs charged on the basis of a well explained calculation and reasonable allocation system. Shared costs must be itemized.
     6. The financial support to beneficiaries, including cash and voucher-based distribution.
     7. Purchase costs for goods and services delivered to the beneficiaries of the project, including quality control, transport, storage and distribution costs.
     8. Costs related to non-expendable items (assets) such as equipment, information and technology equipment for registration and similar field activities, medical equipment, water pumps and generators.
     9. Expenditure incurred by the partner related to awarding contracts required for the implementation of the project, such as expenses for the tendering process.
     10. Costs incurred by sub-implementing partners, directly attributable to the implementation of the project.
     11. Other costs derived directly from the requirements of the grant agreement such as monitoring, reporting, evaluation, dissemination of information, translation and insurance, including financial service costs (in particular bank fees for transfers).
         + *Ineligible costs*
3. The following costs are ineligible:
4. Costs not included in the approved budget (taking into consideration duly approved budget revisions).
5. Costs incurred outside the approved implementation period of the project (taking into consideration duly approved no-cost extensions).
6. Debts and provisions for possible future losses or debts.
7. Interest owed by the implementing partner to any third party.
8. Items already financed from other sources.
9. Purchases of land or buildings.
10. Currency exchange losses.
11. Cessions and rebates by the implementing partner, contractors or staff of the implementing partner of part of declared costs for the project.
12. Government staff salaries.
13. Hospitality expenses, provision of food/refreshments for project staff (not including water and hospitality for trainings, events and meeting directly related to project implementation).
14. Incentives, mark-ups, gifts to staff.
15. Fines and penalties.
16. Duties, charges, taxes (including VAT) recoverable by the implementing partner.
17. Global evaluation of programmes.
18. Audit fees/system audit fees – these costs are paid directly by the fund[[4]](#footnote-5).

* + - * **Other Types of costs**

1. On a case-by-case basis and depending on the objectives of the fund, the fund manager retains the flexibility to consider the following costs as eligible:
2. Government staff training as a component of a project activity that contributes to the achievement of the overall project objectives.
3. Visibility material of the implementing partner directly related to projects funded by JHF International travel costs when directly linked to the delivery of the project objectives. When international travel costs are requested to support additional activities outside those of the project, such costs can only be considered if they are well justified and in the proportion attributable to the project.
4. Vehicles.
5. Depreciation costs for non-expendable/durable equipment used for the project for which the cost is not funded in the current budget or prior JHF funding.
6. Equipment for the regular operations of the implementing partner.
7. Recurrent costs for the implementing partner’s current operations.

## 4.1.3 Direct and Indirect Costs

1. There are two categories of eligible expenditures: direct costs and indirect costs.
   * + - **Direct Costs**
2. Direct costs have to be clearly linked to the project activities described in the project proposal and the logical framework. They are defined as actual costs directly related to the implementation of the project to cover the costs of goods and services delivered to beneficiaries, and the costs related to the support activities (even partial, such as a security guard or a logistician partially working for the project), required for the delivery of services and the achievement of the project objectives.
3. Direct costs include:
4. Staff and related personnel costs, including consultants and other personnel.
5. Supplies, commodities, materials.
6. Equipment.
7. Contractual services.
8. Travel costs, including transportation, fuel, and daily subsistence allowances for staff, consultants and other personnel linked to the project.
9. Transfers and grants to counterparts.
10. General operating and other direct costs including security expenses, office stationary, and utilities such as telecommunications, internet, office rental and other direct costs, including expenses for monitoring, evaluation and reporting, related to the implementation of the project.
    * + - **Indirect Costs**
11. Indirect costs are referred to as Programme Support Costs (PSC). PSC are all costs that are incurred by the implementing partner regardless of the scope and level of its activities and which cannot be traced unequivocally to specific activities, projects or programmes. These costs typically include corporate costs (i.e. headquarters and statutory bodies, legal services, general procurement and recruitment etc.) not related to service provision to a particular project. PSC is charged as a maximum 7 per cent of the approved direct expenditures incurred by the implementing partner.
12. Programme Support Costs of sub-implementing partners associated to the implementation of a specific project must be covered by the overall maximum 7 per cent of the actual project expenditures.
13. Indirect costs do not have to be itemized in the project budget.

## 4.1.4 Shared Costs

1. Sharing costs between different donors and projects under a country programme of an implementing partner is an acceptable practice for CBPFs. The implementing partner may share certain Country Office costs to different uses and projects, for example staff, office rent, utilities and rented vehicles.

The following guidance applies to shared costs in the project budget:

* + 1. All shared costs must be directly linked to project implementation.
    2. All shared costs must be itemized in the budget, following standard accounting practice and based on a well-justified, reasonable and fair allocation system, to be clearly explained in the budget narrative of the project and assessed and approved by the HFU.
    3. The partner should always be able to demonstrate how costs were derived and explain in the project proposal/logical framework how the calculation was made (e.g. pro-rata, averages).[[5]](#footnote-6)
    4. If a position is cost-shared, the percentage of the monthly cost corresponding to the time that the person will dedicate to the project shall be budgeted. Portions of a unit may not be budgeted as staff costs; only percentages are acceptable.
    5. Non-staff shared costs must be shared on the basis of an equitable cost allocation system[[6]](#footnote-7). Accordingly, the percentages in the budget are to be assessed and approved by the HFU.
    6. Shared-costs, including staff-related costs, should be charged for the entire duration of the project. If this is not possible, the rationale of the apportionment must be explained in the budget narrative

## 4.1.5 Guidance on itemization of budget lines

1. Each budget line requires the following cost breakdown:
   * 1. Itemize each national and international staff, consultant and other personnel by function, and provide unit quantity and unit cost (monthly or daily rates) for each staff position[[7]](#footnote-8).
     2. Any budget line whose total value exceeds $10,000 (as cumulative value) requires a clear explanation of the calculation in the budget narrative.
     3. When budget lines contain costs of multiple items (exceeding $10,000) a budget breakdown should be included in excel listing item, unit, quantity, value or cost (per unit and total cost. Documentation must be uploaded in the GMS.
     4. Provide unit or quantity (e.g. 10 kits, 1,000 metric tons) and unit cost for commodities, supplies and materials to be purchased. The budget narrative should properly reference unit measures (length, volume, weight, area, etc.).
     5. Provide technical specifications for items whose unit cost is greater than $10,000.
     6. Provide technical specifications for items whose unit costs can greatly vary based specifications (e.g. for generators, a reference to the possible range of power would be sufficient to properly evaluate the accuracy of the estimated cost).
     7. Provide details in the budget narrative so that the objective of the budget line can be clearly identified.
     8. Itemize general operating costs (e.g. office rent, telecommunications, internet, utilities) for project implementation providing quantity and unit cost. A lump sum for operating costs is not acceptable.
     9. Travel costs can be estimated as long as the calculation modality is accurately described in the budget narrative (e.g. providing estimates on the number of trips and average duration in days, daily subsistence allowance rates, etc.).
     10. Travel (In-country and International) or International travel: estimate number of trips and cost per trip.
     11. Provide list of items[[8]](#footnote-9) and estimated cost per item for kits when the cumulative budget line value exceeds $10,000.
     12. Provide the list of items for globally standardized kits such as Post-Exposure Prophylaxis kits and Interagency Emergency Health Kit. This does not include standard kits agreed upon in each country.
     13. In the case of construction works exceeding $10,000, only labour costs and known essential materials may be budgeted and itemized, providing unit/quantity and unit cost. The budget narrative should explain how construction costs have been estimated on the basis of a standard prototype of building (e.g. latrine, health post or shelter), type of materials (e.g. wood, prefabricated or brick/cement/concrete) and the formula or rationale used to estimate construction cost (e.g. per square foot or meter or previous experiences).
     14. The partner is responsible and accountable to ensure the budget(s) of the sub-implementing partner(s) adheres to the principles of economy, efficiency, effectiveness and transparency. The partner must ensure the sub-implementing partner(s) budget(s) are commensurate with the planned activities and outputs, and is reasonable in the specific country context. The sub-implementing partner budget should be provided as a single line under the budget category Transfers and Grants to Counterparts. The breakdown details are not required to be provided in GMS. However, at the request of OCHA and/or the auditors, the partner is responsible and accountable to provide the necessary detailed documentation to support the budget and expenditure incurred by the sub-implementing partner. The sub implementing partner’s budget and expenditure details must be available, if requested, at the same level of detail and format applicable to the main implementing partner. These documents must remain available for at least a period of 5 years after the project termination.

## 4.2 Signature of Grant Agreements

1. Standard Grant Agreement templates (see annexes 10 and 11, Grant Agreements with NGOs and UN agencies) must be used for contracting. No changes in the articles of the Grant Agreement are allowed.
2. The use of the GMS is the pre-requisite for implementing the process described below. The GMS supports the full implementation of standard procedures and due diligence processes, it provides support throughout the entire project cycle management, it is the repository of necessary supporting project documents and it ensures timely and effective implementation of control mechanisms to manage and mitigate risks associated with the fund management.
3. Grant Agreements with UN agencies, NGOs, and Red Cross and Red Crescent Movement are prepared by OCHA Jordan Office (normally the Humanitarian Financing Unit). Grant agreements are signed by the HC and countersigned by the authorized representative of the partner as recorded in the Due Diligence module of the GMS. Grant agreements are then sent to OCHA HQ/FCS for final approval and signature by EO (or a duly delegated officer).
4. Grant Agreements amendments (see Annexes 12 and 13, Grant Agreements with NGOs and UN agencies) must be submitted to OCHA HQ/FCS by the fund manager through the GMS. The following supporting documents (all annexed) must be submitted.
5. Copy of the Grant Agreement signed by the HC and partner.[[9]](#footnote-10)
6. Project proposal (as approved by the HC).
7. Project budget (as approved by the HC).
8. Signature of grant agreements has a processing time of up to 3 business days, provided that the documentation submitted to OCHA HQ/FCS is complete, accurate and consistent.
9. The grant agreement is only valid upon signature by both the HC and implementing partner. The start date, agreed by the HFU in consultation with the implementing partner, is indicated in the Annex B of the grant agreement. The start date on Annex B can be as early as the signature date of the IP to accommodate expenditure eligibility. If the signature of the grant agreement by the partner occurs after the agreed upon start date, the date of the signature of the grant agreement will determine the official start date of the project.
10. Expenditure is eligible from the date of signature by the partner, which marks the entry into effect of the grant agreement.

## 4.3 Revisions: no-cost extensions, budget modifications and project changes

1. Changes in a project may be required due to various reasons and may have different consequences to the project’s scope, duration and budget. Variations of all forms must be brought to the fund manager’s attention. The fund manager in consultation with cluster/sector coordinators will assess whether the proposed changes need formal written authorization, whether an amendment to the initial grant agreement is necessary (see Annex 12, Amendment to Grant Agreement with NGOs, and Annex 13, Amendment to Grant Agreement with UN agencies) or whether the breath of the proposed changes is such that the project needs to be terminated. Annexes 20 (Project Revision Request Form and 14 a and b (Budget Tool for Amendments) of these guidelines provide the format to request a NCE/Budget Revision.
2. Depending on the nature of the revision, relevant GMS workflows will be activated by the HFU allowing partners to request the required amendments.
3. A signed Grant Agreement Amendment will be required in the following circumstances:
4. Changes to the project budget exceeding the 15 per cent tolerance allowed for each Budget Category
5. Addition of a new budget line, irrespective of whether it is below or over the 15% tolerance allowed for each Budget Category
6. Change in duration of the project
7. Change of banking information relevant to the project
8. Any other changes that have financial or legal implications and are part of the Grant Agreement
9. The following changes do not require a Grant Agreement Amendment and will be approved in GMS through the ‘approval without GA amendment’ feature.
10. Change in project location, unless the entire project area has been changed.
11. Change in number of beneficiaries, unless this changes the nature of the project.
12. Change in approved project activity, unless this changes the project objective and key result.

## 4.3.1 No-Cost Extensions (NCEs)

1. No-Cost Extension (NCE) requests will be considered on a case-by-case basis, depending on the reasons justifying the request and evidence of progress collected through narrative and financial reports (i.e. progress/interim), or through field monitoring visits and financial spot checks.
2. Project Revision Requests should be submitted at least four weeks prior to the end of the project. Later submissions will not be considered.
3. The NCE can modify the agreement to extend the duration of the project, with or without any changes to the project’s budget or activities. To extend the duration, an amendment to the original agreement must be signed by both parties.

## 4.3.2 Budget Modification

1. There are three types of acceptable budget revisions:

* Budget revision not exceeding 15 per cent of the approved budget.

1. This type of modification does not require formal authorisation by the HC, which means that within this limit the implementing partner has the flexibility to make adjustments to the project budget as needed throughout the implementation.
2. Cost redeployments to budget categories not exceeding 15 per cent of the originally approved budget category are acceptable for all categories except the “Staff and other Personnel Costs” category. Any variation in “Staff and other Personnel Costs” should be approved in writing by OCHA.
3. Redeployment must be done against existing budget lines.
4. Budget variations of this type, without prior consent, are acceptable as long as the activities retain the same scope and nature of the original grant.
   * Budget revision exceeding 15 per cent
5. Cost redeployments to budget categories exceeding 15 per cent of the amount originally approved require the HC authorization.
6. The implementing partner will make the request to the HC (Annexes 14 Project Revision Request Form and 9 a and b, tab 7, Budget Tool for Amendments), after prior consultation with the fund manager.
7. Should the budget modifications imply programmatic changes (within the scope and nature of the original grant) the implementing partner will also submit a revised logical framework.
8. The HC approval of such modification will be formalized through an amendment to the original grant agreement (inclusive of all necessary supporting documents, project proposal, and project budget).
9. Addition of a new budget line
10. Under no circumstances should budget revisions increase the approved total budget.
11. Budget line variations within the same category, not affecting the total value of the category, are acceptable without previous consent.
12. Any additional budget lines within a category, even if they have no impact of the total amount of the category, require prior written consent of OCHA.
13. Interest income earned on project funds must be reported in the Financial Statements.
14. Interest income up to $10,000 can be used in line with previously approved project budget and activities with prior approval from OCHA. However, total expenditure of the project must not exceed the total approved budget.

## 4.3.3 Project Changes

1. Deviations from the original project objectives, including changes in the geographic location of the project, the target population, or the scope of project activities will be assessed on case-by-case basis by the HC through the OCHA HoO.
2. Major changes may require a project revision and subsequent amendment of the grant agreement. Project revisions are subject to the approval of the governing entities. Requests for project revision must be formally submitted to the HC by the recipient organization. The request should clearly explain why the grant agreement needs to be amended and indicate the current operational status of the project. A financial statement detailing expenditures incurred to date should be submitted (Annex 9 a. and b. Project Budget and Financial Reporting Tool). See paragraph 254 for revision requests that may not require Grant Agreement Amendment and will be approved in GMS through the ‘approval without GA amendment’ feature.

## 4.3.4 Project Closure

1. A project will be considered closed when the following conditions are met:
2. Final narrative report received and cleared by the fund manager. Partners must submit the final narrative report within two calendar months after the end of the project implementation (including NCEs). The fund manager has up to one calendar month from receipt to review and clear the final narrative report.
3. Partners must submit the final financial statement (including an inventory of assets purchased under the grant with purchase value over $10,000 per asset) within 2 calendar months after the end of the project implementation (including NCEs). Once the final financial statement has been received, it will be pre-cleared by the fund manager and cleared by OCHA HQ/FCS (within one month).
4. After clearance of the Financial Final Report (FFR), projects will be audited within 2 months.
5. OCHA HFU and FCS will review and close the project within 2 months from receipt of the audit report.
6. Following the closure of a project and its audit (when applicable), partners will be notified by OCHA about the exact amount to be refunded. Partners have one month from the date of notification to refund amounts due. Non-compliance with the request will be subject to specific measures (Annex 15, Compliance Measures). Proof of payment needs to be received and acknowledged by OCHA.
7. OCHA reserves the right to audit NGO partners (see 6.6 below). On this basis, OCHA may also request the reimbursement of unspent or qualified expenditures. Upon written notification from OCHA, the implementing partner shall refund the requested amount within one calendar month.

## 4.4 Audits process

1. OCHA will apply a risk-based approach[[10]](#footnote-11) to audit partners by sampling a certain volume of resources for high, medium and low risk NGOs partners. Data on global allocation of resources are analysed at OCHA HQ to determine (i) the size and composition of the sample (i.e. percentage of the total amount allocated that should be audited; focus on specific countries) and (ii) propose country audit plans for each CBPF.
2. The composition of the sample must include high, medium and low-risk partners. This maximizes the objective of the audit as an oversight mechanism (to manage financial risks where they are likelier to materialize); while also signalling partners that they can be randomly audited, to further mitigate residual risks.
3. Partner-risk level and allocation amounts will not be the sole basis to determine the sample. Safeguards will be applied while defining audit plans. Criteria such as the size of a specific partner portfolio, or a specific percentage of allocated versus available resources in a year would be used to sample partners beyond the risk-based approach. Specific thresholds and percentages will be determined between the OCHA Jordan Office and headquarters.
4. Within a three years’ period, all NGO partners who have received funding through a JHF must be audited.
5. The HFU will provide inputs and recommendations to inform the establishment of the country audit plan to ensure adequate consideration of contextual elements. The country audit plans are drafted by OCHA HQ/FCS in discussion with the OCHA Jordan Office and approved by the EO (or delegated officer).
6. Once the audit plan is agreed upon, the HFU will inform the selected NGOs and trigger the audits.
7. Audit plans will be formulated every year by 15 February.
8. The procurement of audit services must be initiated by the OCHA Jordan Office and coordinated by the OCHA Administrative Services Branch in accordance with the United Nation’s prevailing procurement rules. This will ensure the capacity to implement the audit plan on a timely basis.
9. OCHA Jordan Office shall maintain the validity of the audit service Long-Term Agreement (LTA) to ensure it is does not expire before a new LTA has been obtained, or that the existing LTA has been extended.
10. The costs of auditing services will be covered by the JHF as a direct cost of the fund.

# SECTION 5. CROSS CUTTING ISSUES

## 5.1 Gender

1. There is universal acceptance that humanitarian assistance must meet the distinct needs of women, girls, boys and men in order to ensure equal opportunities and access to assistance. It is recognized that in order for humanitarian action to effectively promote gender equality, focused action and deliberate attention are needed by all actors of the humanitarian community at the local, national and international level. Integration of gender considerations and actions to prevent and respond to Gender-Based Violence (GBV) into projects will generate positive and sustainable outcomes.
2. Partners to JHF should ensure that projects are designed, implemented, monitored and evaluated considering the specific needs and constraints faced by women, girls, boys and men. In order to do so, the Fund encourages the use of existing tools that are available at the systemic level to promote sound gender analysis and gender integration in projects. In this regard, partners should ensure routine collection, collation and utilization of sex and age disaggregated data and information in the whole project cycle.
3. The Inter-Agency Standing Committee (IASC) Gender Marker is utilized by all CBPFs throughout the programme cycle: prospective partners are required to indicate the Gender Marker code as part of the project proposal, and to report on how gender and GBV was addressed during implementation. Beneficiary numbers should be broken down by sex, age and other diversifying factors whenever possible. If there are challenges and barriers to collecting disaggregated data and information, mechanisms should be put in place to address the gap during implementation. At the reporting stage, partners are required to describe how projects have contributed to promoting gender equality, including the prevention and response to Gender Based Violence.
4. Gender equality perspectives, including the Gender Marker code, are part of the assessment criteria used by Review Committees during project appraisal (see Annex 16, IASC Gender Marker FAQs). JHF monitoring further assesses the extent to which gender considerations have been made as part of project implementation.

## 5.2 Accountability to Affected Populations (AAP)

1. Projects should adhere to the highest possible quality standards. As part of this effort, partners are encouraged to incorporate the various existing Accountability to Affected Populations (AAP) modalities into the design, implementation, management and monitoring of projects. At the project proposal stage, partners are asked to describe how affected populations and specific beneficiaries have been and will be involved throughout the project cycle. JHF reporting and monitoring procedures will seek to verify how this has been applied throughout project implementation. This will include, for the projects that will be monitored, making an assessment of the level of participation and access to information by project beneficiaries.
2. Partners are encouraged to seek guidance from existing resources on AAP. In particular, the following documents are important: (i) the five IASC Commitments to Accountability to Affected Populations (CAAP), (ii) the IASC Operational Framework on Accountability to Affected Populations, and (iii) the IASC Tools to assist in implementing the IASC AAP Commitments.
3. The following email address, [OCHA-JHPF@un.org](mailto:OCHA-JHPF@un.org), is available to receive feedback from stakeholders who believe they have been treated incorrectly or unfairly during any of the Fund’s processes. The HFU unit has full access to this email. OCHA will compile, review, address and (if necessary) raise the issues with the HC, who will then take a decision on necessary action.

Relevant OCHA policies and guidelines on CPBFs can be found at <http://www.unocha.org/what-we-do/humanitarian-financing/country-based-pooled-funds>

# ANNEXES

* Annex 1: Allocation paper sample and Template
* Annex 2: Standard and Reserve Allocations Scorecards for Project Prioritization
* Annex 3: Risk Management Framework
* Annex 5: Due Diligence
* Annex 6: Bank Account
* Annex 7: Capacity Assessment Application.
* Annex 8: Reporting, Progress and Final
* Annex 9: Budget Template, Budget Final report
* Annex 10: Grant Agreement with NGOs
* Annex 11: Grant Agreement with UN agencies
* Annex 12: Amendment to Grant Agreement with NGOs
* Annex 13: Amendment to Grant Agreement with UN Agencies
* Annex 14: Project Revision Request
* Annex 16: IASC Gender Marker

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1. If the total number of donors contributing to the Fund exceeds four, the donors will self-select three representatives. [↑](#footnote-ref-2)
2. *Annex1: Standard and reserve allocations Scorecards for Project Prioritisation* [↑](#footnote-ref-3)
3. When the contracting of implementing partners is not managed by OCHA, the same provisions should be incorporated into the contractual arrangements with partners. [↑](#footnote-ref-4)
4. Those costs are charged as a direct cost for the management of the fund. [↑](#footnote-ref-5)
5. Cost-shared staff positions that are intended to last the entire duration of the project should be charged for the entire period and charged as a percentage against the project (e.g. half of the cost of a guard in a 12-month project should be budgeted at 50 per cent of the monthly salary for 12 months). Durations shorter than the project are acceptable only if the position is not intended to last for the entire duration of the project. Partners have the option to record expenditures within the budgeted amount according to modalities that better suit their preferences (e.g. charging 100 per cent of for guard for 6 months). [↑](#footnote-ref-6)
6. This should be calculated as a percentage against the overall amount of the shared cost and charged as a percentage of the project value. It is preferable to charge shared costs for the entire duration of the project. Partners have the option to record expenditures within the budgeted amount according to modalities that better suit their requirements (e.g. to cover half of the rent of an office in a 12-month project, the partner should budget the rent for 50 per cent of the monthly cost for 12-month period. The partner may pay the full rent of the office for 6 months with the allocated budget). [↑](#footnote-ref-7)
7. Staff positions must be charged per unit. If staff costs are only partially charged to the given budget this must be reflected in the percentage (50 per cent of a staff, and not half of a staff at 100 per cent). [↑](#footnote-ref-8)
8. The list should be provided as an annex to the budget. [↑](#footnote-ref-9)
9. For funds managed with the support of the United Nations Development Programme (UNDP) Multi Partner Trust Funds Office, Allocation paper and Fund Transfer Request (FRT) will be used (see Annex 24 a and b). [↑](#footnote-ref-10)
10. While developing detailed guidelines to introduce partner risk-based audit, OCHA will continue to maintain a project-based approach to audit. [↑](#footnote-ref-11)