



Afghanistankomiteen  
Norwegian Afghanistan Committee  
کمیته ناروی برای افغانستان  
د افغانستان لپاره د ناروی کمیټه

# ANTI-CORRUPTION POLICY



"Corruption is an insidious plague that has a wide range of corrosive effects on societies."

Kofi Annan, foreword to the UN Convention Against Corruption, UNODC, 2004

This policy was originally approved in 2018  
Updated and approved in November 2025  
Updated and approved in May 2026

# ANTI-CORRUPTION POLICY

## COMMITMENT

The Norwegian Afghanistan Committee (NAC) is firmly committed to the highest ethical standards. NAC is committed to combat corruption and to be transparent in all programmes and operations both in Afghanistan and Norway, and to be accountable to all internal and external stakeholders, and to expect the same ethics, transparency and accountability in return from our beneficiaries, partners, donors, volunteers, interns, employees, management, Secretariat, and Board of Directors.

NAC management and staff will exercise extra caution in all interactions with government officials and members of governing bodies on national and sub-national levels, especially with respect to giving and receiving gifts, inviting, being invited to hospitality events and arrangements, as well as making procurement of goods and services from companies that are controlled by senior political power holders, renting property from persons with known political connections and affiliations, or working together with non-governmental organisations that are biased towards certain political factions, as this may jeopardise the standing and reputation of NAC.

Any appearance that NAC and NAC staff attempt to influence government officials and members of governing bodies for organisational and personal gain must be avoided.

"Corruption undermines funding for development and damages trust and development in society."<sup>1</sup>

## DEFINITION OF CORRUPTION

NAC's anti-corruption commitments are grounded in Norwegian law and international frameworks. The Norwegian Penal Code's main provision against corruption applies to both public and private sectors and states:

"Any person who a) for himself or other persons, requests or receives an improper advantage or accepts an offer of an improper advantage in connection with a position, office or assignment, or b) gives or offers anyone an improper advantage in connection with a position, office or assignment, shall be liable to a penalty for corruption."<sup>2</sup>

This provision applies to acts committed abroad, including all duties and assignments carried out by NAC staff and representatives in Afghanistan.

NAC's commitments are further grounded in the UN Convention Against Corruption (UNCAC, 2003), to which Norway is a state party, and the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, which Norway has ratified without reservations, and which explicitly covers acts committed on behalf of Norwegian-registered organisations abroad.

Complicity in corruption is also punishable in the same manner. It should also be emphasised if the act is committed by - or against - a public official, or any other person whom in breach of the special confidence that comes with their position, office or commission, whether it has provided significant

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<sup>1</sup> Norad - Anti-corruption and transparency – a prerequisite for development [08.08.2024] - Ref: <https://www.norad.no/en/insight2/tematiske-omrader/governance-and-economic-development/anti-corruption-and-transparency/>

<sup>2</sup> The Norwegian Penal Code (Section 387 Corruption)

economic benefit, whether there was a risk of significant harm economic or otherwise, or if it's false accounting information, prepared false accounting documents or false statements.

It is important to note that trafficking of influence is also included and that someone may be punished if for themselves, or others, they receive or accept an offer of an undue advantage for influencing the conduct of a position, office or assignment, or give or offer anyone an improper advantage to influence performance of a position, office or assignment. Position, office or assignment includes job duties or assignments abroad.

## OPERATING CONTEXT

NAC continues to operate in Afghanistan in accordance with its mandate to support the Afghan people regardless of which government is in place.

International sanctions and the change of government in mid-2021 has impacted the corruption risks NAC faces, and NAC's anti-corruption commitments must be understood and applied considering this reality.

The absence of an independent judiciary means that formal legal recourse against corrupt actors is quite limited. NAC therefore places particular emphasis on corruption-prevention, internal controls, and transparency as the primary safeguards against corruption.

NAC recognises the following as heightened corruption risks in the current operating context:

### **Informal financial systems and cash dependency.**

Limited access to formal banking and the prevalence of cash-based and hawala transactions increase the risk of funds being diverted or misappropriated without adequate audit trails. NAC applies enhanced financial controls for cash transactions and documents all transfers to partners and beneficiaries accordingly.

### **De facto resource diversion.**

In some operating areas, powerholders actors may seek a share of project resources, whether supplies or funds, as a condition for permitting operations. Any such demands must be reported immediately. NAC will not make payments of this nature and will escalate to senior management and donors where such demands make operations impossible.

NAC recognises that operating in this context requires ongoing risk assessment and adaptation. The corruption risks outlined above are reflected more comprehensively in NAC's programme risk analyses and are subject to continuous monitoring throughout implementation.

## CONFLICT SENSITIVITY

NAC is committed to a conflict-sensitive approach across all its programmes and operations. This means systematically assessing whether NAC's activities, decisions, and partnerships could unintentionally contribute to conflict, exacerbate existing tensions, or cause harm to the communities NAC serves – as well as taking active steps to prevent this.

Conflict sensitivity and anti-corruption are closely linked. In fragile and conflict-affected contexts, corruption does not only cause financial harm, it can deepen grievances, undermine community trust, and exacerbate the inequalities that drive conflict. Equally, the decisions NAC makes in relation to procurement, beneficiary targeting, and engagement with local authorities all carry the potential to advantage one community or ethnic group over another, with conflict implications that extend beyond the immediate transaction.

NAC therefore applies a Do No Harm lens to its anti-corruption work. This means:

- Assessing the conflict implications of procurement and partner decisions, not only their financial integrity.

- Ensuring that anti-corruption controls do not inadvertently restrict access to services for the most vulnerable communities.
- Recognising that how NAC responds to corruption risks, including decisions about whether to continue or suspend operations, can itself affect the conflict dynamics in the communities where we work.
- When conflict sensitivity considerations affect how anti-corruption policy is applied in practice, staff should seek guidance from senior management. The NAC Anti-Corruption Handbook provides operational guidance on applying these principles in NAC's specific programme contexts.
- NAC will always consider the security risk for the organisation and for individuals involved in detecting and investigating corruption.

## NAC'S POSITION ON CORRUPTION

- NAC defines corruption as the abuse of entrusted power for personal or organisational gain.
- NAC has zero tolerance for all forms of corruption and nepotism.
- NAC integrates its ethics and values into its everyday work.
- NAC management and staff are jointly responsible for anti-corruption.
- NAC management and staff will be transparent and seek guidance within the NAC and outside the organisation when in doubt.
- NAC prohibits any form of corruption and nepotism, both within the organisation, towards donors and partners, and among project participants.
- NAC officers, management, staff and volunteers must never offer, give, ask for, accept, or receive any form of bribe.
- NAC officers, management, staff and volunteers must exercise great care and wisdom in decision making and never compromise ethics when planning, implementing, monitoring and evaluating programmes.
- If any NAC staff and volunteers become aware of any infringement of Afghan, Norwegian and international laws, NAC's Ethical Guidelines, NAC Finance Policy, or any other governing documents, they must inform the NAC management in line with the NAC Whistleblower Policy:
  - Through the responsible regional or project manager and the Country Director.
  - Through the Country Director if the regional manager is involved.
  - Through the Secretary General if the Country Director fails to act or if they are involved.
  - Through the Chair of the Board if both the Secretary General and the Country Director fail to act or they themselves are involved.
  - Through the Deputy Chair, should the Chair of the Board fail to act or if they are involved.
  - To Norad if the Board are involved.
- NAC Senior Management must foster an understanding and culture within the organisation and among its partners where no form of corruption is tolerated.
- NAC Senior Management must act and react promptly if corruption occurs and report suspected corruption to the donors for further action based on their requirements (e.g. Norad and Norwegian Ministry of Foreign Affairs Guidelines for dealing with suspected financial

irregularities in the foreign service)<sup>34</sup> The anti-corruption handbook details NACs internal deadlines and procedures.

- If any NAC staff and volunteers need guidance on how to act in line with NAC policies and guidelines, they should consult the NAC management in Afghanistan or in Norway.

## ANTI-CORRUPTION HANDBOOK

An Anti-Corruption Handbook has been developed to guide the implementation of the NAC Anti-Corruption Policy. The NAC Anti-Corruption Handbook will guide and assist senior management and staff to better understand the overall corruption risks and vulnerabilities affecting NAC programmes and operations, and how to apply correct control measures throughout the organisation.

The NAC Anti-Corruption Handbook provides practical guidance on:

- The Afghanistan National Strategy on Combatting Corruption.
- Norad and the Norwegian view on corruption.
- Key messages – NAC's position on corruption.
- The responsibilities of NAC management and staff.
- The NAC Organisational Strategy.
- Different forms of corruption.
- How to reduce corruption risks and vulnerabilities when making procurements of goods and services for programmes and operations.
- How to reduce corruption risks and vulnerabilities when dealing with government authorities.
- Corruption risks and vulnerabilities in relations with partners.
- The economic and social impact of corruption.
- How to report and speak-up against corruption.

**The NAC Anti-Corruption Handbook is compulsory reading for all NAC management and staff. Regular Practical trainings on the handbook are mandatory for all NAC staff and volunteers.**

## OTHER POLICIES & DOCUMENTS

1. NAC Ethical Guidelines & Commitments
2. NAC Financial Manual
3. NAC Procurement Thresholds
4. NAC HR & Personnel Manual
5. Other guiding documents

## CONCLUDING REMARKS

From time to time, we all may find ourselves in or experience situations where there is a risk of corruption. The NAC Policy on Anti-Corruption and the NAC Anti-Corruption Handbook provide a practical overview of NAC's values, policies, rules and regulations relating to anti-corruption, with

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<sup>4</sup> NMFA "Guidelines for dealing with suspected financial irregularities in the foreign service" 12.05.2025 (<https://www.regjeringen.no/en/documents/guidelines-for-dealing-with-suspected-financial-irregularities-in-the-foreign-service/id2971579/>)

the aim of guiding us to always make the right decisions, and effectively combat corruption within the NAC, and among our suppliers, partners and beneficiaries.

The Policy and the Handbook cannot provide answers to every possible situation we may face; we are therefore all strongly encouraged to seek advice when we are in doubt.

Both the Policy and Handbook were used and tested in all NAC projects and programme activities before a final edited versions were presented to the NAC Board for their approval in September 2018. The Policy and Handbook were last updated and approved in October 2025, and May 2026.