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2015 (Fifth) Annual consolidated report on activities implemented under the Iraq UNDAF Fund

Report of the Administrative Agent of the Iraq UNDAF Fund for
the period 1st of January – 31st of December 2015

Multi-Partner Trust Fund Office
Bureau of Management
United Nations Development Programme
<http://mptf.undp.org>

31 May 2016

Iraq UNDAF Fund

Participating Organizations



Economic and Social Commission for Western Asia (ESCWA)



Food and Agriculture Organization (FAO)



United Nations Children's Fund (UNICEF)



United Nations Development Programme (UNDP)



United Nations Educational, Scientific and Cultural Organization (UNESCO)



United Nations Entity for Gender Equality and the Empowerment of Women (UNWOMEN)



United Nations Environment Programme (UNEP)



United Nations Human Settlements Programme (UN-HABITAT)



United Nations Office for Project Services (UNOPS)



United Nations Population Fund (UNFPA)



World Health Organization (WHO)

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Abbreviations and acronyms

AA	Administrative Agent
AWP	Annual Work Plan
COR	Council of Representatives of Iraq
CSO	Civil Society Organization
DGBV	Domestic and Gender-based Violence
DSRSG	Deputy Special Representative of the Secretary-General
ECI	Electoral Commission of India
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
FPU	Family Protection Unit
Gol	Government of Iraq
GRB	Gender Responsive Budgeting
IHCHR	Independent High Commission for Human Rights
IHEC	Independent High Electoral Commission
ILO	International Labour Organization
IPSAS	International Public Sector Accounting Standards
I-PSM	Iraq Public Sector Modernization Programme
IRFFI	International Reconstruction Fund Facility for Iraq
ITF	Iraq Trust Fund
JP	Joint Programme
KBA	Kurdistan Bar Association
KPSM	Kurdistan Public Sector Modernization Project
KRBSA	Kurdistan Region Supreme Board of Audit
KRG	Kurdistan Regional Government
MDG	Millennium Development Goal
MoEn	Ministry of Environment
MoF	Ministry of Finance
MoH	Ministry of Health
Mol	Ministry of Interior
MoLSA	Ministry of Labour and Social Affairs
MoP	Ministry of Planning
MoU	Memorandum of Understanding
MoWA	Ministry of Women's Affairs
MPTF	Multi-Partner Trust Fund
MPTF Office	Multi-Partner Trust Fund Office
NDP	National Development Plan
NGO	Nongovernmental Organization

PAR	Public Administration Reform
PARHC	Public Administration Roadmap Higher Committee
PCN	Programme/Project Concept Note
PMAC	Prime Minister's Advisory Commission
PSM	Public Sector Modernization
PWG	Priority Working Group
RC	Resident Coordinator
SAA	Standard Administrative Arrangement
SCSO	Steering Committee Support Office
SDS	Sand and Dust Storms
SES	Senior Executive Service
SGP	Strategic Government Plan
TOR	Terms of Reference
TOT	Training of Trainers
UNCAC	United Nations Convention against Corruption
UNCT	United Nations Country Team
UNCTAD	United Nations Conference on Trade and Development
UNDAF	United Nations Development Assistance Framework
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-HABITAT	United Nations Human Settlements Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNOPS	United Nations Office for Project Services
UNV	United Nations Volunteers
UPR	Universal Periodic Review
WFP	World Food Programme
WHO	World Health Organization

Definitions

Allocation

Amount approved by the Steering Committee for a project/programme.

Approved project/programme

A project/programme including budget, etc., that is approved by the Steering Committee for fund-allocation purposes.

Contributor commitment

Amount(s) committed by a donor to a Fund in a signed Standard Administrative Arrangement (SAA) with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent (AA). A commitment may be paid or pending payment.

Contributor deposit

Cash deposit received by the MPTF Office for the Fund from a contributor in accordance with a signed SAA.

Delivery rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization against the 'net funded amount'.

Indirect support costs

A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. UNDG policy establishes a fixed indirect cost rate of 7 percent of programmable costs.

Net funded amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

A UN organization or other inter-governmental organization that is an implementing partner in a Fund, as represented by signing a Memorandum of Understanding (MOU) with the MPTF Office for a particular Fund.

Project expenditure

The sum of expenses and/or expenditure reported by all Participating Organizations for a Fund irrespective of which basis of accounting each Participating Organization follows for donor reporting.

Project financial closure

A project or programme is considered financially closed when all financial obligations of an operationally completed project or programme have been settled, and no further financial charges may be incurred.

Project operational closure

A project or programme is considered operationally closed when all programmatic activities for which Participating Organization(s) received funding have been completed.

Project start date

Date of transfer of first instalment from the MPTF Office to the Participating Organization.

Total approved budget

This represents the cumulative amount of allocations approved by the Steering Committee.

Executive summary

Introduction

The 2015 Annual Progress Report on Activities Implemented under the Iraq United Nations Development Assistance Framework (UNDAF) Fund is submitted to the Prime Minister's Advisory Commission (PMAC) and the Ministry of Planning (MoP) of the Government of Iraq (GoI) in addition to the donors of the Iraq UNDAF Fund by the United Nations Development Programme (UNDP) Multi- Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent (AA) of the Iraq UNDAF Fund in fulfillment of the reporting provisions of the Standard Administrative Arrangement (SAA). The information presented in this Progress Report covers the period of 1 January to 31 December 2015.

Report structure

The structure of the Annual Progress Report is divided into seven sections as follows:

- Section 1- provides a brief introduction on the Fund and any relevant developments.
- Section 2- outlines the strategic framework
- Section 3- covers governance structure and project approval procedures.
- Section 4- provides a summary of project approvals and overall achievements as highlighted by the Participating UN Organizations.
- Section 5- highlights Fund-level achievements and challenges during the course of the first year of operations.
- Section 6- provides an update on financial performance.
- Section 7-elaborates on Fund accountability and transparency.

Strategic framework

The first UNDAF for Iraq signed on 5 May 2010, covering the period of 2011–2014, continued to provide a framework for the allocation of resources in 2015. In 2013, the Government of Iraq approved its National Development Plan (NDP) 2013–2017 and in parallel, the Iraq United Nations Country Team (UNCT) undertook a number of steps to develop a new UNDAF covering 2015–2019, ultimately signed by the Government of Iraq on 04 April 2014. To ensure a smooth transition between the UNDAF 2011-2014 and the UNDAF 2015-2019, the Iraq UNDAF Steering Committee extended the duration of the Fund to cover up to 31 December 2016. But due to ongoing war imposed by ISIL that has slowed the programmes' implementation and in consideration of the key role the Iraq Public Sector Modernization Programme (I-PSM) in support to the Government Public reform goal, the Government of Iraq has requested a special consideration to extend the Fund up to 31 December 2017.

Project approval status

During the reporting period, covering 1 January to 31 December 2015, no new projects were approved by the Iraq UNDAF Fund Steering Committee. The total number of approved projects/Joint Projects (JPs) still ongoing under

the Fund is equal to four. Two projects were finalized in 2015 while 2 no cost time extensions have been approved during the reporting period.

Financial performance

A total of US\$ 988,344 in transfers from the United Nations Development Group Iraq Trust Fund (UNDG ITF) was deposited into the Iraq UNDAF Fund in 2015, bringing the cumulative total deposits to US\$ 42,108,089. The total fund earning interest of US\$ 26,910 was reported in 2015, with a cumulative interest amounting to US\$ 158,055. As of 31 December 2015, the total accumulated deposits to the Fund were US\$ 42,266,144.

As of 31 December 2015, total transfers to Participating Organizations were US\$ 39,611,100 which included an additional US\$ 5,270,054 approved by the Steering Committee in addition to previously approved projects. During the reporting period, total expenditure reported was US\$ 7,118,182 bringing total cumulative reported expenditure to US\$ 32,116,586

1. Introduction

The 2015 Annual (Fifth) Progress Report on activities implemented under the Iraq UNDAF Fund is submitted to the Prime Minister's Advisory Commission (PMAC) and the Ministry of Planning for the Government of Iraq (GoI), as well as the donors to the Iraq UNDAF Fund by the UNDP Multi Partner Trust Fund (MPTF) Office, in its capacity as the AA of the Iraq UNDAF Fund in fulfillment of the reporting provisions of the SAA. The information presented in this Progress Report covers the period 1 January to 31 December 2015.

On 04 April 2014, the United Nations Country Team (UNCT) and the Government of Iraq (GoI) signed the second UNDAF to be implemented over a period of 5 years covering 2015 to 2019. The new UNDAF represents the collective efforts of the UN Agencies, Funds and Programs active in Iraq, alongside the GoI, to improve the lives of all Iraqis. The main focus of the new UNDAF covers two priorities: strengthening the capacity of state institutions to effectively respond to the needs of Iraqis; and addressing acute vulnerability and participation gaps.

The 2015-2019 UNDAF was developed in consultation with the GoI and other partners. It has been prepared in line with the new National Development Plan (NDP) 2013- 2017 and the Millennium Development Goals (MDGs); it builds on the key development issues identified by the Country Background Synthesis Report prepared by the UNCT in 2013. To ensure a smooth transition to the new UNDAF 2015-2019, the Iraq UNDAF Steering Committee approved the extension of the Fund's duration up to 31 December 2016. Among other innovations, the UNDAF 2015-2019 introduce a strong government financial contribution under cost sharing mechanism. And I-PSM phase II within the first pillar of the new UNDAF and 15 cost shared projects in I-KR were the first programmes that would benefit from the new cost sharing mechanism but their implementation was delayed by the ongoing war against ISIL with its humanitarian consequences and the economic crisis that is hampering Iraq.

At the beginning of 2015, the UNCT, like many other partners working in Iraq, hoped that rapid progress would be made to contain and defeat the Islamic State in Iraq and the Levant (ISIL). The UNCT also looked forward to the time when the Federal Government and the Kurdistan Regional Government would be in a position to do much more to manage and address the country's humanitarian crisis, allowing the Country Team to focus increasingly on stabilization, reconciliation and reform.

Unfortunately, although perhaps not unexpectedly, conditions in Iraq deteriorated during the year. By mid-year, Iraq was faced with three simultaneous crises-- the security crisis created by ISIL, a humanitarian emergency impacting nearly one-third of the population in addition to Syrian refugees and an economic downturn that threatened Iraq's financial and economic stability. Any one of these crises on its own would have been difficult to handle; all three together have nearly paralyzed Iraq's leadership, fueling a political crisis that started in late August and that surely will impact 2016 too.

Of the crises, the humanitarian has put the most pressure on the UNCT, requiring agencies to provide massive, multi-sectoral support to more than seven million people living in 3,500 locations across the country. Already a Level Three crisis, Iraq's emergency became one of the region's most volatile and unpredictable during the year. In addition to the two million people displaced in 2014, more than one million Iraqis were driven from their homes in 2015, fleeing some of the most horrific violence in the world. In April 2015, the Government lost control of the major city of Ramadi and the surrounding areas of Anbar Governorate to ISIL; in a 72 hour period, nearly 85,000 people fled towards Baghdad, leaving everything behind.

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The economic impact of losing cities and infrastructure, in parallel with increased military spending to fight the war, was magnified by the sudden drop in the price of oil, Iraq's main source of revenue. The Government's 2015 federal budget was based on a projected price of 56 USD per barrel, although the price of oil continued to drop throughout the year, selling for only 30 USD per barrel by December. The fiscal crisis created by the over-production of oil forced the Government to suspend almost all public investment in development, including cost-sharing programmes with the UN, and drove poverty rates higher than at any point since the former regime fell in 2003. With job losses impacting nearly every community, families which had welcomed the displaced found themselves sinking below the poverty line, unable to cope with rising prices and loss of income. Nowhere was this more of a problem than in Kurdistan, host to one million IDPs, where the general poverty rate doubled in less than a year.

In the midst of these crises, relations between the central government and the Kurdistan Regional Government worsened over territorial disputes, revenue sharing, and demands for greater autonomy. As a result, the UNCT was required to conduct separate negotiations with parallel sets of government officials in Baghdad and Erbil to implement many programmes.

The Country Team has responded to these crises by concentrating on first-order priorities. At times, the team has been nearly overwhelmed, struggling to scale operations, starved of financing, and faced with administrative and security constraints that have undermined the team's operational viability. Twice during the year, the UNCT reviewed and adjusted its 2015 annual work plan; in balancing difficult options, the agencies decided to scale back on non-humanitarian objectives and reorient resources towards humanitarian action. And therefore by year-end, the UNCT's record is mixed.

Despite the government financial cut-back, UNCT continued to work with Gol on few national programmes including Iraq Public Modernization Programme. The programme was jointly funded through the Iraq Trust Fund and Federal budget, until the Gol budget cut-backs forced a suspension of key activities. However, the Government insisted to keep the programme ongoing with only UN contributions and expressed its interest to fund it again as it constitutes a cornerstone of its Public Sector reform. And therefore the programme has been extended to 31 December 2017 and will continue with the Iraq Trust Fund contribution of 3.4 million USD.

The information contained within the remainder of the report is consolidated based on information and data provided in the individual progress reports prepared at country level and financial statements submitted by Participating Organizations at Headquarter level to the MPTF Office; as well as information on decision taken by the Iraq UNDAF Steering Committee throughout the course of the reporting period. It is neither an evaluation of the Iraq UNDAF Fund nor the MPTF Office's assessment of performance of Participating Organizations tasks which belong to an independent evaluation.

2. Strategic framework: A transition period

The UNCT for Iraq and the Gol developed the first UNDAF 2011–2014, which served as the strategic framework for the Iraq UNDAF Fund allocating approximately US\$ 40.5 million since 2011. The UNDAF and the UN trust fund were designed at the completion of a massive resource flow. This strongly influenced the shaping of the UNDAF, which

undertook to address a very wide array of national issues.

On 04 April 2014, the new UNDAF 2015 – 2019 was signed and supposed to kick-start by 01 January 2015. Due to on-going insecurity situation and the expanding humanitarian crisis due to ISIL war, UNCT agreed to put on hold the full implementation of the UNDAF 2015-2019 keeping some essential programs and those that were still going from the previous framework. That situation and the challenging environment in relation to security and economic crisis led to focus efforts on alleviating the suffering of affected population and limited implementation of key programmes in some southern governorates.

Due to new government priorities for war against ISIL, humanitarian assistance and the UNCT immediate needs to provide humanitarian assistance, all planned UNDAF governance mechanisms were not put in place and existing programmes continued to operate during 2015 on minimum mode to ensure business continuity of projects funded by the previous UNDAF TF mechanisms. At government request and following the approval of the Co-Chairs of the UNDAF ITF Steering Committee, a special extension was approved from the IPSM programme to 31 December 2017.

2.1 Iraq UNDAF 2015–2019

The new UNDAF, jointly signed by the UNCT and the GoI on 04 April 2014, is framed explicitly as a conflict transition strategy seeking to build cohesion in a country with a rapidly fraying social fabric. It aims to strengthen the legitimacy of government and counter the marginalization of components of the Iraqi society. The new UNDAF provides a promising vehicle for coherent UN engagement to support the new Government's programs and its various efforts at national reconciliation. The UNDAF also strongly reflects the outcomes of sustaining and building on progress against the MDGs, and addressing weaknesses in governance, human rights and inequitable development. The UNDAF should contribute to building the institutions of state and the sense of nation which ultimately will contribute to strengthening social cohesion and national reconciliation within Iraq.

Due to the prevailing situation, UNCT has adjusted and evolved in response to the shocks of 2014 and 2015. Faced with the reality of a prolonged emergency, limited resources and a difficult and dangerous operating environment, the UNCT has taken steps to consolidate its presence and put in place appropriate coordination mechanisms. Although more needs to be done before the UNCT is fully capacitated, agencies are now in a stronger position to expand their stabilization, reform, reconciliation and development activities while maintaining their priority focus on the humanitarian emergency. It has been agreed that the current UNDAF will be reviewed accordingly and in light of the Government priorities.

Currently, donors are more focusing on funding the humanitarian assistance and the stabilization efforts and new strategies including loan from Bretton Woods Institutions are under consideration for the development programs including the rehabilitation of infrastructures. Due to financial constraints all projects that were under the cost sharing mechanisms including those from KRG were put on hold and UN Agencies were asked to fundraise for them.

3. Governance arrangements

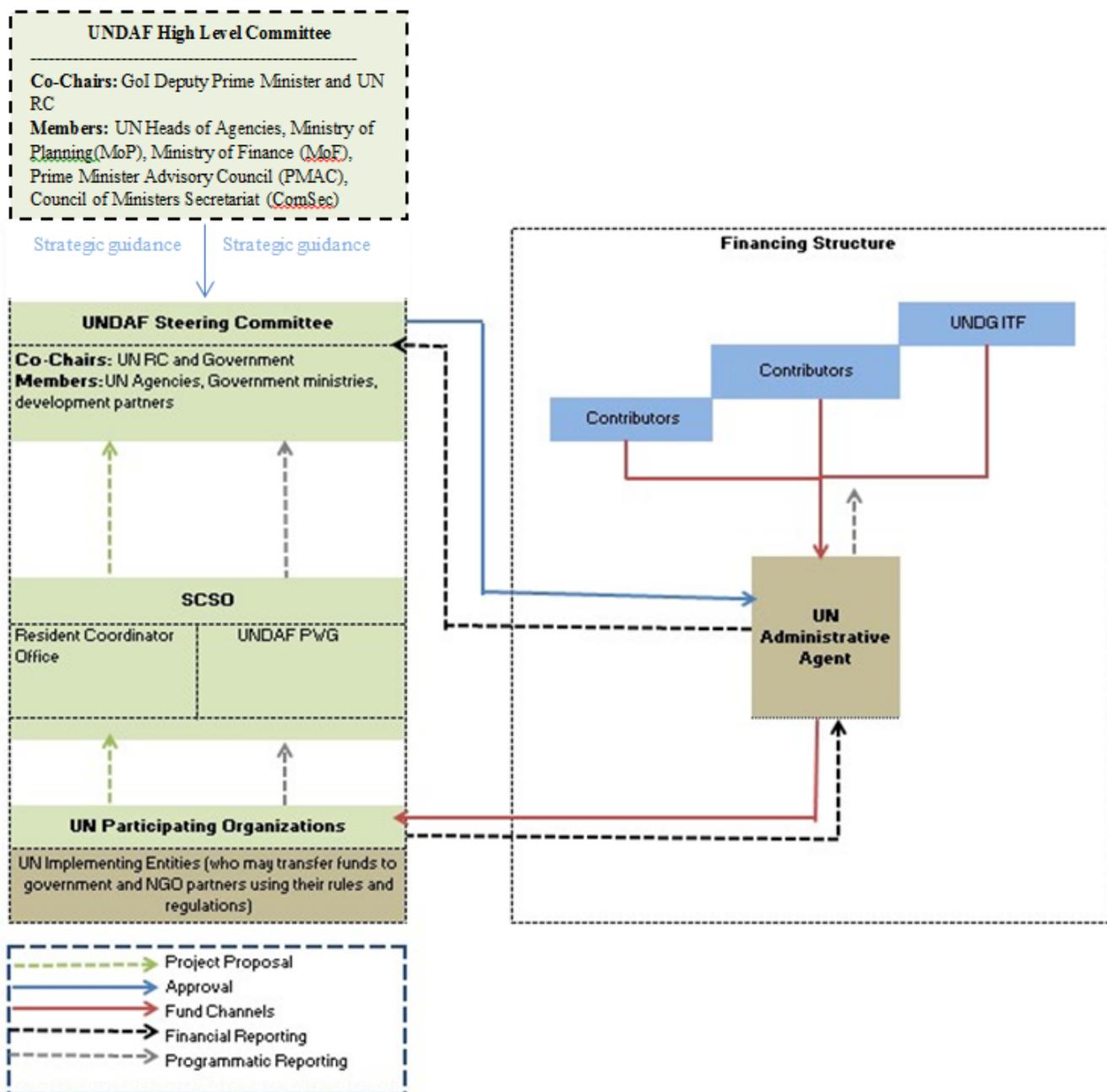
3.1 Governance arrangements

The governance mechanism in place for the UNDAF 2011-2014 continued to operate during 2015, mainly in the capacities connected with the financing of the UNDAF TF projects under implementation, and ordinary operations necessary for the continuation of the projects funded within the UNDAF TF. The UNDAF TF closing date has been postponed until 31 December 2017 to ensure full implementation of remaining activities and a smooth transition to the new UNDAF mechanism further to the review and update of the 2015-2019 version. The Iraq UNDAF Fund operates within the UNCT coordination structure to ensure interagency, donor, and government participation in identification, design, development and approval, as well as implementation and monitoring of the Iraq UNDAF Fund activities. The governance arrangements for the Fund are based on the UNDAF coordination structures in an effort to avoid duplication, maximize resources and encourage harmonization. Therefore, the Fund utilizes the UNDAF arrangements outlined below, while ensuring that the Fund management, oversight and other functions are equally provided for within the scope of the various structures.

The following section outlines the roles and processes, and describes how they contributed to the overall governance and accountability of the Iraq UNDAF Fund.

3.1.1 *Iraq UNDAF Fund governance structure*

Figure 3-1 Iraq UNDAF Fund Governance Structure



3.1.2 The High Level Committee and the Steering Committee

The joint High Level Committee (HLC) was established by the UNCT and the Government of Iraq to provide the overall strategic direction for the UN-GOI development partnership. The HLC, Co-Chaired by the Deputy Prime Minister and the Deputy Special Representative of the Secretary-General (Development & Humanitarian/UN Resident Coordinator, RC) periodically reviews achievements and strategic management issues arising from the implementation of the UNDAF, and take decisions to adjust the scope and geography to ensure achievement of agreed results. The Membership consists of UN Heads of Agencies (HoAs), and high level representation from the

Ministry of Planning (MoP), the Ministry of Finance (MoF), the Prime Minister's Advisory Council (PMAC), and the Council of Ministers Secretariat (CoMSec).

Based on the strategic directions provided by the HLC, the UNDAF Steering Committee (SC) coordinates and oversees the operations of the Iraq UNDAF Fund and provides overall strategic guidance and oversight, as well as acts as a decision making body for fund allocation. The SC is co-chaired by the Government (Chairman, PMAC) and the UN (Resident Coordinator with balanced representation from the GoI and the UN, including representation from line Ministries, the UNCT and donors contributing to the Fund. The SC meetings were limited to one in 2014 as a result of the escalation in violence and the ongoing humanitarian crisis. The membership remained the same for years 2013 and 2014. The SC membership should be reviewed in 2015.

3.1.3 Steering Committee Support Office (SCSO)

In principle, the mandate of the SCSO is to support and facilitate the work of the Steering Committee, including assistance in proposal development, as well as review of submissions prior to the Steering Committee's approval. The SCSO also tracks the status of the proposals, provides advice to the Participating UN Organizations and Steering Committee, and follows up on decisions taken by the various contributing structures to ensure timely follow-up and adherence to agreed Iraq UNDAF Fund procedures. The structure as such has been reduced to the minimum that consists of liaising with the MPTF

3.1.4. The UNDAF Programme Working Group

The UNCT and GOI are supposed to jointly manage the UNDAF through a Programme Working Group comprised of all Agencies, Ministries and other partners contributing to the achievement of the UNDAF outcomes and sub-outcomes but this group has not been set up due to the hold, under the supervision of the Deputy Special Representative of the Secretary-General (DSRSG)/RC, put on UNDAF. The group will be responsible for managing the collective effort toward outcome achievements. It will rely on regular inputs from a Monitoring and Evaluation (M&E) Group for evidence-based decision-making. It will report every six months to the High Level Committee and, where necessary, it will propose revisions of strategies or outcomes to the High Level Committee.

3.1.5. The Joint Programme Groups

Joint government-UN groups will be formed to oversight governance of additional trust funds that may be established at governorate level. The groups will be responsible for management of implementation, and allocation of resources, towards fund objectives. As the objectives of the funds should remain consistent with the UNDAF outcomes, these groups may be sub-sets of the Programme Working Group. Multi-agency groups will also be established with national partners on an ad hoc basis. They may be organized whenever several agencies are working on Joint Programmes with common sub-outcomes or outputs, or collaborating in specific geographic areas. These will be operational groups mainly focusing on management of implementation, and will primarily be responsible for focusing on achievement of the programme goals.

3.1.6 Administrative Agent (AA)/Multi-Partner Trust Fund Office (MPTF Office)

The role of the MPTF Office, as the AA for the Iraq UNDAF Fund, includes the receipt, administration and management of contributions from donors, disbursement of funds to Participating UN Organizations in

accordance with decisions of the Steering Committee, consolidation and dissemination of progress reports to the MoP and donors. The consolidated report produced by the MPTF Office presents the progress of the projects funded by the Iraq UNDAF Fund, narrative and financial, aligned to the PWG structure. Through the MPTF Office GATEWAY, a public website on all MPTFs administered by the MPTF Office, it ensures full transparency of the operations of the Iraq UNDAF Fund.

3.2 Programme/project development, review and approval procedures

The Iraq UNDAF Fund proposal formulation, review and approval process, including required templates and policies, are outlined in detail within the annexes of the Fund's Terms of Reference (TOR) and summarized below:

- **JP/Project Concept Note (PCN):** The Participating UN Organization(s) will prepare a JP/PCN in consultation with the GoI partner(s.) The JP/project should be in line with UNDAF priorities and should follow the UNDG guidelines. The JP/project will reflect the UN's programming principles and will ensure the mainstreaming of crosscutting themes, inclusive of human rights; the Millennium Declaration and MDGs; youth, gender, peacebuilding and reconciliation; environment, employment and decent work approaches.
- **JP/Project Document:** The coordinating UN Organization develops a JP document (involving two or more UN Organizations) or a project document (involving a single UN Organization) with the relevant line ministry(s) utilizing the provided template.
- **JP/Project Approval:** The SCSSO will submit the JP/project document to the Fund Steering Committee for its approval.
- **Transfer of Funds:** Based on the approval of the Steering Committee, and the signed JP/project document by Steering Committee Co-Chairs and implementing UN Organizations, the MPTF Office transfers approved funds to the Participating UN Organizations within three to five days.

4. Project/programme approvals and achievements

4.1 Programme achievements

4.1.1 P1-02: Family Protection, Support, Justice and Security Programme

4.1.1.1 Programme objectives and rationale

UNDP and UNICEF, in conjunction with Iraqi stakeholders, are supporting the Government of Iraq's efforts in creating a strategy to ensure that victims of domestic and gender-based violence are offered refuge, reintegration, and access to justice. This project provides comprehensive technical and advisory support and extensive capacity development for key stakeholders including the Ministry of Interior (MoI), Ministry of Labour and Social Affairs (MoLSA), Ministry of Women's Affairs (MoWA) as well as NGOs, CSOs, and international support missions.

4.1.1.2 Programme achievements and results

During the reporting period, the project has continued to provide support primarily for better access to quality justice and protection for women and survivors of domestic and Gender-based Violence (DGBV). This project has

showed a positive impact on the ground and adequate changes at policy and community levels. All development efforts through this project have positively impacted the policies related to combating violence against women as well as improving the lives of communities.

The evidence for this change is best illustrated by the establishment of total of 16 FPU, 1 FPD and 7 DCVAWs, as well as 12 legal aid helpdesks at federal and regional levels. The project has supported the specific definition of the provision of services to women, including women and girls survivors of SGBV and Trafficking. These services were also identified for Syrian Refugee and IDPs, situation that provides a concrete model for the GOI and KRG to respond to DGBV for any community. It has also led to the revision and improvement of Domestic Violence Bill in KRG, a draft of DV Bill in Baghdad, and a draft legal assistance Law in KR-I.

National capacity, especially of the FPU and DCVAWs, as well as for the law enforcement officers in the Ministry of Interior, have been significantly improved through trainings, development of strategic action plans, and most importantly the development of the national data-base for GBV and DV at the federal and regional levels. UNDP, through the implementation of this project, helped create the visibility and the focus needed for abused women and girls through the adoption of the adequate and relevant legal instruments to ensure the prevention and protection measures.

UNDP and UNICEF's work has institutionalized part of the mechanisms to protect women and girls survivors of DV and GBV. This is considered a significant step forward in the legal and institutional recognition of the need to protect the victim of DV and GBV. This has been achieved through drafting the shelter policy for vulnerable women, supporting MOLSA and MOWA in KRG and Baghdad with drafting and the adoption of shelter strategic framework, as well as the establishment of the first shelters for the survivors of GBV in both Baghdad and Basra governorates. The first legal assistance law in KR-I targeting vulnerable groups especially victims DV and GBV was also drafted and is in the KRG Parliament for adoption.

4.1.2 P1-03: Institutional development of the Anti-Corruption Academy

4.1.2.1 Programme objectives and rationale

In March 2008, the GoI became a signatory to the United Nations Convention against Corruption (UNCAC) as part of its effort to minimize opportunities for corruption and improve the delivery of services. Iraq has endorsed an Anti-Corruption Strategy which links with the current Iraq NDP, with the Commission of Integrity as the focal point for UNCAC. In December 2010, the Commission of Integrity developed an Anti-Corruption Academy and has since

then expanded the structure to include Treaties and Conventions, Planning, Performance Evaluation, under the Directorate of Scientific and Technical Affairs. In May 2013, a Regional Forum based on an International Forum on Integrity and Anti-Corruption was convened during which one of the recommendations of the 11 countries represented was praise for the role of the Commission of Integrity for the establishment of the Anti-Corruption Academy, which is considered as a unique model in the region and can provide technical support for other anti-corruption organizations in the region.

The purpose of the Institutional Development of the Anti-Corruption Academy project, initiated in 2012, is to contribute to strengthening the Iraq anti-corruption agencies to be knowledgeable, skillful, motivated and committed and to carry out their functions effectively. UNDP's primary partner is the Commission of Integrity and its directorate, the Anti-Corruption Academy. The project closely collaborates with the established Technical Committee.

2.1.2.2 Programme achievements and results

During the reporting period, the ACA has achieved the capacity to undertake its functions effectively, and the ability and capacity to deliver its services, and to oversight agencies through developing the skills of their staff members and leaders. The Commission of Integrity (Col) has approved the structure of the Anti-Corruption Academy, and the ACA has become an official Directorate of the Federal Commission of Integrity

The ACA is delivering specialized and professional training, and contributes to the development of the anti-corruption body. The establishment of the online and continuous training functions is in progress to crown the overall achievements. ACA profile including the mission, vision and corporate statements have been conceptualized, developed and made known for the audience. Platform for the ACA image, publicity and partnerships have been developed.

Twenty curricula for the Anti-Corruption Academy were developed and approved by the Col/ACA. The project provided also the IT equipment, infrastructure and specialized programmes for managing activities on anti-corruption issues during 2015. End-users of these specialized equipment and softwares were trained on their use. Key training aspects were focused on LMS / Moodle (Education system), Provision of Design, Hosting and Maintenance for an open source platform for educators to develop and manage courses online; desktop Document Camera; E-Podium System; data center and maintenance of server room equipment and VOIP system.

Long negotiations took place with the Academy to provide them with a specialized software and hardware for improving work related procedures. An ECM, Enterprise Content Management; a set of strategies, methods and tools used to capture, manage, store, preserve, and deliver content and documents related to organizational processes has been considered.

The project is still ongoing and more people need to be trained for reaching the peripheral levels and implement the programme overall the country. This programme was implemented in collaboration with UNODC. The programme intends to be expanded including to education system.

4.1.3 P1-04 Enhancing transparent participatory governance and human rights

4.1.3.1 Project/programme objectives and rationale

The project, initiated in mid-2012, aims to promote transparent participatory governance and strengthen human rights in Iraq. The framework has four outputs, focusing on strengthening human rights and transparency through participatory governance mechanisms. The first output is to support the mandate and organizational structure of the Independent High Commission for Human Rights (IHCHR), including the establishment of sub-national commissions. The second output is to provide long-term institutional development of the Human Rights Commission and its outreach capabilities through participatory governance mechanisms. The third output is to combat corruption through the promotion of accountability, integrity and transparency at all levels of government, including support for the establishment of a new independent Kurdistan Region Commission of Integrity. The fourth output is to utilize CSOs to promote participatory and transparent governance, which includes financial and technical support to CSOs to enhance their engagement with Parliament and a nationwide campaign on the National Anti-Corruption Strategy.

4.1.3.2 Programme achievements and results

The project has provided under technical, policy and legal support to a variety of state and non-state actors in order to better safeguard and promote human rights, render governmental entities more transparent and accountable and promote the capacities of civil society to interact with relevant governmental counterparts as a check and balance on executive authority. It should be highlighted that the state or governmental actors that have benefitted from this project are mainly independent, oversight bodies, such as the Independent High Commission of Human Rights (IHCHR), the Independent Board of Human Rights in the Kurdistan Region (IBHR), the Kurdistan Region Board of Supreme Audit (K-RBSA), the Kurdistan Region Commission of Integrity (K-COI). It has also interacted with the Human Rights Committee of the Parliament and the Ministry for Women's Affairs. The non-state actors have mainly been NGOs, certain parts of the independent media and academia with Baghdad University.

Also the project has focused on establishing the legal, policy and strategic frameworks for the beneficiary entities, whilst also providing some direct operational support for their better functioning. There has also been nationwide survey, information and awareness campaign work requiring strong coordination between all the various stakeholders around specific topics such as the human rights based Universal Periodic Review (UPR) and the National Anti-Corruption Awareness Campaign.

4.1.4 P1-05: Iraq Public Sector Modernization (I-PSM) – Phase II

4.1.4.1 Project/programme objectives and rationale

The Iraq - Public Sector Modernization (I-PSM) Programme is a Government-led UN JP supporting Iraq's Strategic Government Plan (SGP) 2015–2019 and its NDP 2013–2017. The programme is fully aligned with UNDAF 2011–2014, and has four themes: i) Developing policy and building machinery at the center of government for managing Public Sector Modernization (PSM); ii) Supporting system-wide reform for development management, gender mainstreaming, e-governance and national statistics; iii) Piloting reform in the three key sectors of health, education and water and sanitation (Watsan); and iv) Supporting decentralized service delivery and local governance initiatives. This phase of the programme builds on lessons learned and recommendations emerging from the implementation and external evaluation of the I-PSM Phase I. I-PSM Phase I was the foundation for the analytical assessment and preparatory work enabling the Government to develop a system-wide public administration reform (PAR) plan, as well as sector-specific modernization plans for three pilot sectors; health, education and WATSAN; and three pilot governorates.

4.1.4.2 Programme achievements and results

In 2015, I-PSM Program continued its sincere effort to support the implementation of public sector reform activities at federal, regional and local levels in Iraq as per the endorsed 2015 AWP, while guided by the PAR Roadmap. The IPSM Participating UN Organizations have performed their interventions in a very close collaboration with the respective national counterparts across Iraq. The implementation of IPSM activities comes at a time where there have been growing pressures in Iraq to improve the performance of their public sector and hence increase the effectiveness and impact of their investments on the intended target groups. The pressures grew further by current severe budget deficits, growing competitiveness and globalization, lack of public confidence in the Iraqi government, and growing demands for better and more responsive services and accountability. Moreover, the public's perception that GoI programs are failing to produce significant development results has contributed to GoI' recent efforts to improve the performance of their investments. Although IPSM has availed the needed resources to the implementation of 2015 AWP activities, the overall implementation rate was negatively impacted by a combination of political, security and economic factors;

sectarian violence, terrorism, occupation of some areas by ISIL, current political changes, steep decline of oil prices, delay incurred in passing the Budget Law for 2015, etc. IPSM continued rolling out models established over the last two years at federal, regional and local levels in the targeted sectors of Public Sector Management including Investment and Financial management, Education, Health and WATSAN. ; School-Based Management, Gender Responsive Budgeting, Decentralized Service Delivery in WATSAN and Health Sectors, Decentralized Water Management, Knowledge Management in CSO and KRSO, Simplification of Services Delivery and Work Systems & Procedures, Senior Executive System, e-provinces, etc. On that basis, IPSM has established credibility in the eyes of the government as an effective mechanism to advance PAR agenda in Iraq. To that extent, IPSM received at the request of GoI an additional funding from UNDAF TF amounting US\$ 3.4 M to support the implementation of PAR agenda and also provide support to GoI in overseeing the implementation of the government program. The program end date was in addition further extended to December 2017.

5. Overall fund achievements and challenges

5.1 Achievements

During 2015, all development programs in Iraq suffered from the consequences of ISIL war and its humanitarian burden in addition to the economic crisis. Even some of these challenges seem more linked to the current situation, their root causes are more structural reflecting the country limited possibilities to provide basic services to all Iraqis. The war insecurity has directly impacted the implementation of all key national programmes in the affected zones and has completely disturbed the existing coping mechanisms that were in place. This has pushed the population to protest about the lack of essential services and is demanding the implementation of immediate reform. The adoption of the AWP for the I-PSM phase two is a positive step in the requested direction but the communities want much more and immediately. The Public Administration Reform (PAR) roadmap adopted in 2014 has been slowed down by lack of funds due to budget cuts but also its implementation requires a strong political commitment that is not always available among all involved political entities.

However, UN agencies continue to provide support for the implementation of the I-PSM's AWP that has led to the adoption of key policies in the 3 pilots sectors (Education, Health and WATSAN). Unfortunately, these structural changes require much more time to be fully functional and effective than what the population is looking for. And since these sectors are interlinked with others that have not been yet assessed and reformed, the expected results in the short-term run would be slightly affected by limited possibilities to implement all needed reforms.

Among key results, IPSM continued to be the cornerstone programme for the Public Sector reform and policies and strategic frameworks were developed in the selected key sectors that would impact the essential services.

Even if all planned activities within the Family Protection Support, Justice and Security Programme, a lot still needs to be done to ensure transitional justice, solid and effective judicial system. The laws and policies developed for the protection of women and girls should be adopted and implemented in full including the monitoring of its effectiveness.

Most of the activities related to the Independent High Commission for Human Rights (IHCHR) and CSOs have been successfully carried out: strengthening the organizational structure of the Human Rights Commission and CSOs, provision of training to the core staff and enhancing their capacity on investigations; report writing and documentation of human rights violations.

The establishment of the first database for tracking cases of domestic and gender-based violence in Kurdistan region represents a milestone in Iraq's efforts to tackle violence against women and is pivotal to bringing changes at policy and community levels.

The support to Institutional development of the Anti-Corruption Academy has been almost completely achieved with the establishment of the ACA, with the capacity building, the development of curricula and the equipment of the institution. The next steps will be to make the ACA functional for delivering its first results on the corruption in Iraq.

All in all, the key element will be to safeguard, maintain and improve the achieved results to avoid a potential setback that may occur if required assistance falls down.

5.2 Challenges

The main challenge to the implementation of most projects in 2015 remains the deteriorated security situation across the country even if ISIL is being pushed back from some locations, and the consequent protracted humanitarian crisis which has increasingly diverted resources from development programmes towards a proper response to the Level 3 Emergency. The access to diverse communities is currently being limited due to the security fluidity overall the country. Additional challenges to projects implementation originated from the political instability and the delays in the formation of the new government would be able to implement the Public Sector Reform that the population is asking. The war and the economic crisis have also pushed the Gol to put a hold on the cost sharing that would have been an interesting fundraising tool. Some public sector working mechanisms that are still in place has had an important impact in slowing down the programmes' implementation overall the country. As first step, the country needs stability that is lacking in many areas and cannot be improved with the current budget difficulties.

6. Overall fund achievements and challenges

This chapter presents financial data and analysis of the Iraq UNDAF Trust Fund using the pass-through funding modality as of 31 December 2015. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/IRQ00>.

6.1. SOURCES AND USES OF FUNDS

As of 31 December 2015, 23 contributors have deposited US\$ 42,108,089 in contributions and US\$ 158,055 has been earned in interest,

bringing the cumulative source of funds to US\$ 42,266,144.

Of this amount, US\$ 39,617,247 has been transferred to 11 Participating Organizations, of which US\$ 32,116,586 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 421,081. Table 1 provides an overview of the overall sources, uses, and balance of the Iraq UNDAF Trust Fund as of 31 December 2015.

Table 1. Financial Overview, as of 31 December 2015 (in US Dollars)

	Annual 2014	Annual 2015	Cumulative
Sources of Funds			
Gross Contributions	4,265,378	988,344	42,108,089
Fund Earned Interest and Investment Income	20,322	25,088	152,256
Interest Income received from Participating Organizations	3,374	1,822	5,799
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	4,289,074	1,015,254	42,266,144
Use of Funds			
Transfers to Participating Organizations	8,272,150	5,276,201	39,617,247
Refunds received from Participating Organizations	-	(6,147)	(6,147)
Net Funded Amount to Participating Organizations	8,272,150	5,270,054	39,611,100
Administrative Agent Fees	42,654	9,883	421,081
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	421,993
Bank Charges	365	180	2,048
Other Expenditures	-	-	-
Total: Uses of Funds	8,315,168	5,280,118	40,456,222
Change in Fund cash balance with Administrative Agent	(4,026,094)	(4,264,864)	1,809,922
Opening Fund balance (1 January)	10,100,880	6,074,786	-
Closing Fund balance (31 December)	6,074,786	1,809,922	1,809,922
Net Funded Amount to Participating Organizations	8,272,150	5,270,054	39,611,100
Participating Organizations' Expenditure	10,720,131	7,118,182	32,116,586
Balance of Funds with Participating Organizations			7,494,515

6.2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2015.

Table 2. Contributors' Deposits, as of 31 December 2015 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
AUSTRALIA, Government of	1,301,167	44,795	1,345,962
BELGIUM, Government of	54,282	1,869	56,151
CANADIAN INTERNATIONAL DEVELOPMENT AGENC	2,621,046	90,235	2,711,281
DENMARK, Government of	9,798,244	17,556	9,815,800
FINLAND, Government of	316,428	10,894	327,321
GREECE, Government of	149,156	5,135	154,291
ICELAND, Government of	20,546	707	21,253
INDIA, Government of	205,459	7,073	212,533
IRELAND, Government of	50,395	1,735	52,130
ITALY, Government of	1,612,108	55,500	1,667,608
JAPAN, Government of	14,832,125	510,625	15,342,750
KUWAIT, Government of	205,459	7,073	212,533
LUXEMBOURG, Government of	95,288	3,280	98,569
NETHERLANDS, Government of	275,192	9,474	284,666
NORWAY, Government of	288,025	9,916	297,940
NEW ZEALAND, Government of	138,268	4,760	143,028
QATAR, Government of	205,459	7,073	212,533
REPUBLIC of KOREA, Government of	862,929	29,708	892,637
The Scottish Government	484,731	-	484,731
SWEDISH INT'L DEVELOPMENT COOPERATION	3,199,493	19,319	3,218,812
SPAIN, Government of	3,828,660	131,809	3,960,469
TURKEY, Government of	369,827	12,732	382,559
USAID	205,459	7,073	212,533
Grand Total	41,119,745	988,344	42,108,089

6.3. INTEREST EARNED

Interest income is earned in two ways: 1) on the balance of funds held by the Administrative Agent ('Fund earned interest'), and 2) on the balance of funds held by the Participating Organizations ('Agency earned interest') where their Financial Regulations and Rules allow return of interest

to the AA. As of 31 December **2015**, Fund earned interest amounts to US\$ **152,256** and interest received from Participating Organizations amounts to US\$ **5,799**, bringing the cumulative interest received to US\$ **158,055**. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2015 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
Administrative Agent			
Fund Earned Interest and Investment Income	127,168	25,088	152,256
Total: Fund Earned Interest	127,168	25,088	152,256
Participating Organization			
UNESCO	3,977	1,822	5,799
Total: Agency earned interest	3,977	1,822	5,799
Grand Total	131,145	26,910	158,055

6.4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2015, the AA has transferred US\$ 39,617,247 to 11 Participating Organizations (see list below).

Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2015 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2014			Current Year Jan-Dec-2015			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
ESCWA	677,608		677,608	40,000		40,000	717,608		717,608
FAO	140,000		140,000				140,000		140,000
UNDP	17,952,086		17,952,086	2,570,000		2,570,000	20,522,086		20,522,086
UNEP	140,000		140,000				140,000		140,000
UNESCO	2,792,229		2,792,229	140,000	(6,147)	133,853	2,932,229	(6,147)	2,926,082
UNFPA	2,051,094		2,051,094	110,000		110,000	2,161,094		2,161,094
UNHABITAT	2,263,947		2,263,947	130,000		130,000	2,393,947		2,393,947
UNICEF	3,091,746		3,091,746	1,956,201		1,956,201	5,047,947		5,047,947
UNOPS	1,038,592		1,038,592				1,038,592		1,038,592
UNWOMEN	1,141,932		1,141,932	170,000		170,000	1,311,932		1,311,932
WHO	3,051,812		3,051,812	160,000		160,000	3,211,812		3,211,812
Grand Total	34,341,046		34,341,046	5,276,201	(6,147)	5,270,054	39,617,247	(6,147)	39,611,100

6.5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year **2015** were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

6.5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

As shown in table below, the cumulative net funded amount is US\$ **39,611,100** and cumulative expenditures reported by the Participating Organizations amount to US\$ **32,116,586**. This equates to an overall Fund expenditure delivery rate of **81** percent.

Table 5. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Cumulative	
ESCWA	717,608	717,608	413,661	158,357	572,018	79.71
FAO	140,000	140,000	128,440		128,440	91.74
UNDP	20,522,086	20,522,086	13,583,292	2,337,099	15,920,391	77.58
UNEP	140,000	140,000	51,472	55,358	106,830	76.31
UNESCO	2,932,229	2,926,082	1,777,584	541,474	2,319,058	79.25
UNFPA	2,161,094	2,161,094	1,554,450	502,894	2,057,344	95.20
UNHABITAT	2,393,947	2,393,947	1,733,812	469,079	2,202,891	92.02
UNICEF	6,824,148	5,047,947	2,620,286	1,892,654	4,512,940	89.40
UNOPS	1,038,592	1,038,592	982,479	7,547	990,027	95.32
UNWOMEN	1,311,932	1,311,932	716,920	310,801	1,027,721	78.34
WHO	3,211,812	3,211,812	1,436,008	842,918	2,278,926	70.95
Grand Total	41,393,448	39,611,100	24,998,404	7,118,182	32,116,586	81.08

6.5.2 EXPENDITURE BY PROJECT

Table 6 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

Table 6. Expenditure by Project within Sector, as of 31 December 2015 (in US Dollars)

Sector / Project No.and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Environment						
00079817	P3-01 Env/Drought Risk Managem	FAO	140,000	140,000	128,440	91.74
00079817	P3-01 Env/Drought Risk Managem	UNDP	264,883	264,883	264,604	99.89
00079817	P3-01 Env/Drought Risk Managem	UNEP	140,000	140,000	106,830	76.31
00079817	P3-01 Env/Drought Risk Managem	UNESCO	215,001	208,854	208,854	100.00
Environment: Total			759,884	753,737	708,728	94.03
Governance and Human Rights						
00081967	P1-01Gov/Empowering CSOs in Ir	UNDP	2,221,818	2,221,818	2,179,155	98.08
00081968	P1-02 Gov/Family Protection fo	UNDP	2,467,880	2,467,880	2,422,052	98.14
00081968	P1-02 Gov/Family Protection fo	UNICEF	2,296,228	1,500,000	1,497,159	99.81
00081969	P1-03 Gov/ID of Anti Corruptio	UNDP	2,727,273	2,727,273	1,493,507	54.76
00082895	P1-04 Gov/Transparent Particip	UNDP	3,091,526	3,091,526	2,968,841	96.03
00084209	P1-05 Gov/ I-PSM II	ESCWA	717,608	717,608	572,018	79.71
00084209	P1-05 Gov/ I-PSM II	UNDP	7,983,844	7,983,844	4,819,508	60.37
00084209	P1-05 Gov/ I-PSM II	UNESCO	2,717,228	2,717,228	2,110,204	77.66
00084209	P1-05 Gov/ I-PSM II	UNFPA	2,161,094	2,161,094	2,057,344	95.20
00084209	P1-05 Gov/ I-PSM II	UNHABITAT	2,393,947	2,393,947	2,202,891	92.02
00084209	P1-05 Gov/ I-PSM II	UNICEF	4,527,920	3,547,947	3,015,780	85.00
00084209	P1-05 Gov/ I-PSM II	UNWOMEN	1,311,932	1,311,932	1,027,721	78.34
00084209	P1-05 Gov/ I-PSM II	WHO	3,211,812	3,211,812	2,278,926	70.95
00087994	P1-06 Gov/Support to IHEC ph.2	UNDP	1,764,862	1,764,862	1,772,725	100.45
00087994	P1-06 Gov/Support to IHEC ph.2	UNOPS	1,038,592	1,038,592	990,027	95.32
Governance and Human Rights: Total			40,633,564	38,857,363	31,407,857	80.83
Grand Total ?			41,393,448	39,611,100	32,116,586	81.08

6.5.3 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditure incurred prior to 1 January 2012 have been reported in the old categories; post 1 January 2012 all expenditure are reported in the new eight categories. The old and new categories are noted to the right.

Table 6 reflects expenditure reported in the UNDG expense categories. Where the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories. Where a Fund became operational post 1 January 2012, only the new categories are used.

2012 CEB Expense Categories

1. Staff and personnel costs
2. Supplies, commodities and materials
3. Equipment, vehicles, furniture and depreciation
4. Contractual services
5. Travel
6. Transfers and grants
7. General operating expenses
8. Indirect costs

2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

Table 6. Expenditure by UNDG Budget Category, as of 31 December 2015 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total	
Supplies, Commodities, Equipment and Transport (Old)	-	-	-	
Personnel (Old)	5,599	-	5,599	0.02
Training of Counterparts (Old)	-	-	-	
Contracts (Old)	-	-	-	
Other direct costs (Old)	-	-	-	
Staff & Personnel Cost (New)	8,112,836	1,990,278	10,103,114	33.66
Suppl, Comm, Materials (New)	(734,014)	(510,797)	(1,244,812)	(4.15)
Equip, Veh, Furn, Depn (New)	140,404	142,880	283,284	0.94
Contractual Services (New)	8,158,080	2,767,695	10,925,776	36.40
Travel (New)	1,967,240	518,340	2,485,580	8.28
Transfers and Grants (New)	1,534,389	690,927	2,225,317	7.41
General Operating (New)	4,208,498	1,022,552	5,231,050	17.43
Programme Costs Total	23,393,032	6,621,876	30,014,908	100.00
¹ Indirect Support Costs Total	1,605,372	496,306	2,101,678	7.00
Total	24,998,404	7,118,182	32,116,586	

¹ **Indirect Support Costs** charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation. The percentage may therefore appear to exceed the 7% agreed-upon for on-going projects. Once projects are financially closed, this number is not to exceed 7%.

6.6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December **2015**, were as follows:

- **The Administrative Agent (AA) fee:** 1% is charged at the time of contributor deposit and covers services provided on that contribution for the entire duration of the Fund. In the reporting period US\$ **9,883** was deducted in AA-fees. Cumulatively, as of 31 December **2015**, US\$ **421,081** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **496,306** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **2,101,678** as of 31 December **2015**.

6.7. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office Gateway (<http://mptf.undp.org>). Refreshed in real time every two hours from an internal enterprise resource planning system, the MPTF Office Gateway has become a standard setter for providing transparent and accountable trust fund administration services.

The Gateway provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the Gateway provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the Gateway collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.

6.8. DIRECT COSTS

The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Secretariat services and overall coordination, as well as Fund level reviews and evaluations. These allocations are referred to as 'direct costs'. In **2015**, there were no direct costs charged to the fund.