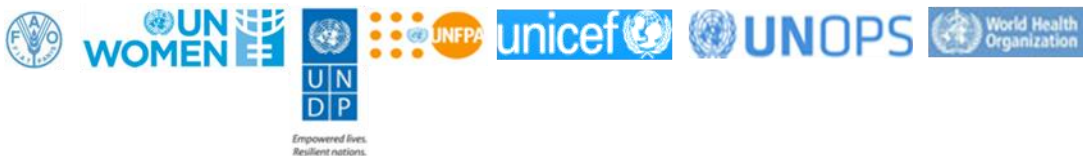


Final Narrative Report on Projects Implemented under the Maldives One UN Fund

**Report of the Administrative Agent of the Maldives One UN Fund
for the Period 1 July 2011 – 30 November 2018**

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

31 May 2019



Maldives One UN Fund

PARTICIPATING ORGANISATIONS



Food and Agriculture Organization (FAO)



United Nations Children’s Fund (UNICEF)



United Nations Development Programme (UNDP)



United Nations Office for Project Services (UNOPS)



United Nations Population Fund (UNFPA)



UN Women



World Health Organization (WHO)

CONTRIBUTING DONORS



Denmark



Expanded DaO Funding Window

Narrative report prepared by United Nations Maldives, Resident Coordinator Office:

Yuko Oaku and Huda Adam

Abbreviations and Acronyms

AA	Administrative Agent
AWP	Annual Work Plan
CSES	Communication and Stakeholder Engagement Strategy
CSO	Civil Society Organizations
CBDRM	Community-based Disaster Risk Management
DRR	Disaster Risk Reduction
EFW	Expanded Funding Window
FAO	Food and Agriculture Organization
GCA	Government Coordinating Agency
HDI	Human Development Index
IWG	Island Working Groups
IWRM	Integrated Water Resource Management
JAWP	Joint Annual Work Plans
LCCF	Laamu Climate Change Forum
LDC	Least Developed Countries
LECRdD	Low Emission Climate-Resilient Development
LGA	Local Government Authority
LSA	Land and Survey Authority
LWG	Laamu Working Group
M&E	Monitoring and Evaluation
MDGs	Millennium Development Goals
MEE	Ministry of Environment, Energy
MOFT	Ministry of Finance and Treasury
MOFT-ERMD	Ministry of Finance and Treasury - External Resources Management Department
MOU	Memorandum of Understanding
MPTF Office	Multi-Partner Trust Fund Office UNDP
NBS	National Bureau of Statistics
NDMC	National Disaster Management Centre
NGO	Non-Governmental Organization
PB	Programme Board
PCU	Programme Coordination Unit
PTC	Programme Technical Committee
PUNOs	Participating United Nations Organizations

RC	Resident Coordinator
SDG	Sustainable Development Goals
SOP	Standard Operating Procedure
SWM	Solid Waste Management
TOR	Terms of Reference
UN	United Nations
UNCT	United Nations Country Team
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Council for Asia and Pacific
UNFPA	United Nations Population Fund
UNIDO	United Nations Industrial Development Organization
UNICEF	United Nations Children Fund
UNIFEM	United Nations Development Fund for Women
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
VCA	vulnerability capacity assessment
WASH	Water, Sanitation and Health
WDCs	Women's Development Committees
WHO	World Health Organization

Definitions¹

Allocation

Amount approved by the relevant steering committee for a project/programme.

Annual Work Plan (AWP)

Annual plans that set out the activities to be undertaken during the year to reach the results specified in the project/programme. AWP's include a timeframe, budget and responsibilities for completing the activities.

Approved Project/Programme

A project or programme that has been approved by the Maldives One UN Fund Board for fund allocation purposes.

Contributor Commitment

A contribution expected to be received or already deposited by a contributor based on a signed a Standard Administrative Arrangement (SAA) with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent (AA) of the Fund.

Contributor Deposit

Cash deposit received by the MPTF Office for the Fund.

Direct Cost

A financial indicator of the percentage of funds that have been utilized by comparing the expenditures report by a Participating Organization against the 'net funded amount'.

Indirect Support Cost

A general cost that cannot be directly related to any particular programme or activity of the Participating Organisations. Under UN MPTFs, these costs amount to 7 percent as per the UNDG agreed MPTF cost recovery.

Net Funded Amount

Amount transferred to a Participating Organisation less any refunds transferred back by a Participating Organisation.

Participating Organisations

Organisations that have signed a Memorandum of Understanding (MOU) with the MPTF Office.

Project Expenditure

The sum of expenses reported by all Participating Organization irrespective of which basis of accounting each Participating Organization follows.

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.

¹ Common definitions used by the MPTF Office in annual progress reporting.

Project Operational Closure

A project or programme is considered operationally closed when all activities for which a Participating Organisation is responsible under the approved programmatic document have been completed.

Project Start Date

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

Total Approved Budget

Amount approved by the Steering Committee.

Contents

Executive Summary.....1

1 Introduction.....3

2 Background.....3

3 Governance Arrangements.....5

4 Decision-Making Process7

5 Implementation8

6 Financial Performance 14

Annex 1: Key Programme Results: LECReD Programme28

Executive Summary

Introduction

This is the final report of the Maldives One UN Fund, which was established in December 2010 and closed in December 2018. This fund is one of the funding instruments to support the implementation of the UN Development Assistance Framework (UNDAF) 2011-2015 and the UNDAF 2016-2020. The fund was managed based on an MOU agreed between 10 Participating Organisations and UNDP Multi-Partner Trust Fund Office (MPTF Office) in its capacity as the Administrative Agent (AA) of the Maldives One UN Fund.

The Maldives One UN Fund enhanced the flexibility and predictability of funding to the UN system to implement the UNDAF and the UNDAF Action Plan in support of national priorities and emerging needs. The Maldives One UN Fund promoted transparency and accountability as well as efficient delivery and utilization of resources.

The main results of the programmes under the One UN Fund are as follows:

Under the UN Coherence programme, MDG Acceleration was expedited by supporting the Government to track the progress of achievement of the MDGs and the regular reporting of the results. To this end technical assistance was provided to develop two MDG Progress reports. In the post-2015 discussions that contributed towards the setting of the Agenda 2030 for sustainable development dialogue and conversations were initiated with different cross-sections of the society through the conduct of the My World Survey.

In line with the Paris Declaration, extensive support was provided to mainstream Managing for Development Results (MfDR) principles in the Government agencies, especially in the Ministry of Finance and Treasury and Department of National Planning. Capacity building initiatives were supported to institutionalize the concepts and to influence the incorporation of the concepts in the policy planning and national budgeting process.

Aid coordination was pursued through consultative discussions with the donors based in Male', Delhi and Colombo with information sharing to enhance donor coordination and coherence.

Coherence of UN processes were enhanced through the programmes of this fund. Some of the major initiatives include the UNCT undertaking the Mid-Term Evaluation of the UNDAF 2011-2015, given the change in political landscape of the country and to enhance alignment of the UN's support to the new government's policies and strategies. Concurrently, the funding was utilized for the roll-out of the new UNDAF process including the development of the Common Country Assessment (CCA) and the formulation of UNDAF 2016-2020.

Communications and advocacy was ramped up and greater emphasis was placed on increasing the UN visibility through revamped UN Maldives Website and new/revived social media platforms (Facebook, Instagram, Twitter). SDGs and the Agenda 2030 was at the heart of the content of the social media with increasing collaboration with Government, NGOs, media, private sector, school children and relevant stakeholders in relation to their perceptions and visions for attaining SDGs. Three UN days were celebrated with themes around the SDGs and Agenda 2030.

In five years since the start of implementation Low Emission Climate Resilient Development (LECRoD) programme has provided holistic support to build capacities at national and local levels to encourage low carbon life-styles, climate change adaptation, and disaster risk reduction. In 2018 the final initiatives within the project were completed. The construction and rehabilitation of waste management centres

completed on 9 islands of Laamu Atoll. These centers will provide comprehensive solutions to solid waste management by providing facilities for recycling and disposing different types of solid waste.

Strategic Framework

The United Nations Development Assistance Framework (UNDAF) is the strategic programme framework between the Government of the Republic of Maldives and the United Nations. UNDAF 2011-2015 was aligned with national priorities to guide the UN system's assistance to Government of the Maldives, while promoting national ownership. The UNDAF process was built on existing cooperation and was formulated through a nationally-owned, consultative, and participatory process and signed by the Ministry of Finance and Treasury (MOFT) as the Government Coordinating Agency (GCA).

According to the final evaluation, the UNDAF 2011-2015 contributed and added value to addressing development challenges in Maldives in several ways. UN agencies contributed to develop national institutional systems and capacities in the planning, collection and use of evidence-based data to support policy formulation and planning. Secondly, UN studies and surveys highlighted inequalities that are normally concealed by aggregated data such as MDG+ and graduation to middle-income country. And thirdly, through some of their programmes, UN agencies supported the government to institutionalize systems and develop guidelines for inclusiveness, targeting and reaching the most vulnerable groups.

In 2015, the new UNDAF 2016-2020 was formulated and signed with the Government of Maldives. It draws on the full range of expertise and resources of the United Nations in the Maldives to deliver development results. Overall, the new UNDAF reinforces the partnership between the Government and the United Nations in support of national priorities and in line with the Sustainable Development Goals (SDGs) for the post-2015 period, tailored to the local context. In particular, it focusses on benefitting the most vulnerable populations in the country, linked to Maldives' obligations under its ratification of various international Conventions and human rights instruments. Four strategic focus areas have been selected that respond to national needs and make use of the United Nations' comparative advantages. These were identified and further detailed into outcomes and outputs through an intensive consultation process with the Government:

- Youth and Children
- Gender
- Governance
- Environment and Climate Change

Project Approval and Financial Performance

As of November 2018, a total of \$10,306,083 was transferred to PUNOs through the Maldives One UN Fund with contributions received from the Government of Denmark and the Expanded Delivering as One (DaO) Funding Window (EFW) for achievement of the Sustainable Development Goals (SDGs).

Three projects implemented with resources from the Maldives One UN Fund. Their details including the final delivery rates are given below:

Project ID	Project description	Approved budget	Expenditure	Delivery rate ²
		(real-time)	(annual)	(annual)
79975	MV105-UN Coherence, Aid Effectiveness & M&E Strengthening	615,306.00	619,447.50	100.67%
81822	MV102- Low carbon life-styles - LECReD Programme development	423,255.00	424,491.79	100.29%
88009	MV102-LECREd Programme	9,267,521.64	9,134,151.94	99.12%
Totals				
		10,306,083	10,178,091	

1 Introduction

The Maldives One UN Fund was established in December 2010 with the conclusion of the Memorandum of Understanding (MOU) between 7 Participating Organisations and the UNDP Multi-Partner Trust Fund Office (MPTF Office) in its capacity as the Administrative Agent (AA) of the Maldives One UN Fund. The Maldives One UN Fund became operational on 1 July 2011 with the first contribution from the Government of Denmark.

The Final Narrative Report on Activities Implemented under the Maldives One UN Fund is submitted to the Maldives One UN Fund Board and contributing Donors, in fulfilment of the reporting provisions of the Maldives One UN Fund Terms of Reference (TOR), the MOU between the MPTF Office and Participating Organisations, and the Standard Administrative Arrangement (SAA) between MPTF Office and Donors.

The Maldives One UN Fund reports on the implementation of projects and programmes under two UNDAF cycles, approved for funding from 1 July 2011 to 31 December 2018.

In line with the MOU, the Report is consolidated based on information and data contained in the individual progress reports and financial statements submitted by Participating Organisations to the MPTF Office. It is neither an evaluation of the Maldives One UN Fund nor the MPTF Office's assessment of the performance of the Participating Organisations.

2 Background

2.1 Situation Analysis

Maldives is a development success story of sustained growth and impressive improvements in health and education within the last three decades. The country's GDP per capita reached \$10,675 in 2017, compared to \$200 in 1978. It continues to grow at a rate of 7.1 percent bolstered by construction, tourism,

² Over-expenditures will be corrected upon final financial reporting.

communications, transport, and fisheries. Maldives' HDI value for 2017 is 0.717, which put the country in the high human development category - positioning it at 101 out of 189 countries and territories. Between 1995 and 2017, Maldives' HDI value increased from 0.539 to 0.717, an increase of 33.0 percent. Between 1990 and 2017, Maldives' life expectancy at birth increased by 16.2 years, mean years of schooling increased by 2.3 years and expected years of schooling increased by 4.1 years.

Maldives' GNI per capita increased by about 154.7 percent between 1990 and 2017. However, when the HDI value is discounted for inequality, the HDI falls to 0.549, a loss of 23.4 percent demonstrating inequalities experienced by Maldivians of different walks of life in enjoying a long and healthy life, access to knowledge and a decent standard of living. The country has eliminated many diseases, such as polio, measles, malaria, and lymphatic filariasis and the people of the Maldives enjoy universal health coverage. Against these successes of the health sector, the country faces significant challenges to control non-communicable diseases and protect health from the effects of climate change.

Climate change is the reality in the Maldives. Coastal erosion, coral bleaching and temperature rise are major environmental issues for Maldives. The sea level rise is a long-term threat with 80% of land less than 1 meter above sea level. Over 45 islands faced water shortages due to significant changes to weather patterns. More than 60% of coral reef bleaching caused by the 2016 El Nino continues to adversely impact underwater life and natural resources vital for livelihood. Tourist resorts have started implementing coral recovery programs to make the Maldivian reefs resilient to changes in temperature and increase their rate of regeneration. Like the past years, an increasing number of storms during the monsoon season caused floods.

In November 2014, Maldives was selected as the Chair of the Alliance of Small Island States (AOSIS) for 2015-2016, indicating the importance that the Government places on the climate change related vulnerability issues of the Maldives as well as its foreign policy supporting active role in global governance and partnerships. Maldives continues to advocate for the SIDS through the Sustainable Development Goals and Agenda 2030.

2.2 First Programmatic Framework: UNDAF 2011-2015

The United Nations Development Assistance Framework (UNDAF) 2011-2015, signed between the Government of the Maldives and the UN system in April 2010 presented a coherent vision and strategy for a unified approach to assist the country in reaching its national development priorities where the UN system has a comparative advantage.

The process of UNDAF formulation was inclusive, participatory and evidence-based. In identifying the UNDAF areas of cooperation, national stakeholders considered the dramatic political and governance changes, the significant developments in the economic, socio-cultural, and natural environment of the country, and the major challenges to achieving the nation's development goals and international commitments. The vulnerabilities of the Maldives to global crises, natural disasters, climate change, and other external factors were also considered. The UNDAF is the framework that guided the UN system in planning its assistance to address these risks and to sustain its development gains as the country transitioned to middle-income status.

The UNDAF 2011-2015 had **fifteen outcome areas** broadly grouped in **four clusters**:

- **Social Equity:** Health, Education, Social Protection, Social Security Floor, and Substance Abuse and HIV Prevention
- **Economic Development and Environment:** Economic Sector, Decent Work, Environment Management and Water and Sanitation, Climate Change and Disaster Risk Reduction
- **Good Governance:** Transparency and Accountability, Access to Justice and Strengthened Rule of Law, Human Rights Promotion, Civil Society Empowerment, and Evidence-based Development Planning and Administration
- **Gender Equality and Women's Empowerment**

The Government and the UN formulated an UNDAF Action Plan to operationalise their commitments under the UNDAF 2011-2015. The UNDAF Action Plan was a critical tool for more efficient and effective programming of UN assistance, by ensuring strategic priorities identified in the UNDAF are operationalised in a coherent way creating synergies among programmes, identifying opportunities for joint programming, and avoiding duplication. It also elaborated a common budgetary framework of the UNDAF 2011-2015 by presenting activities that needed additional financial resources from the Maldives One UN Fund.

2.2 UNDAF 2016 -2020

The United Nations Development Assistance Framework (UNDAF) 2016-2020, signed between the Government of the Maldives and the UN system in August 2015 presents a coherent vision and strategy for a unified approach to assist the country in reaching its national development priorities where the UN system has a comparative advantage. This framework draws on the lessons learned from the UNDAF 2011-2015 and the situation analysis of the country needs and priorities.

The process of UNDAF formulation was inclusive, participatory and evidence-based. In identifying the UNDAF areas of cooperation, national stakeholders considered the dramatic political and governance changes, the significant developments in the economic, socio-cultural, and natural environment of the country, and the major challenges to achieving the nation's development goals and international commitments. The vulnerabilities of the Maldives to global crises, natural disasters, climate change, and other external factors were also considered. The UNDAF is the framework that guided the UN system in planning its assistance to address these risks and to sustain its development gains as the country transitioned to middle-income status.

The UNDAF has **four outcome areas**:

- **Youth and Children**
- **Gender**
- **Governance**
- **Environment and Climate Change**

3 Governance Arrangements

The Maldives One UN Fund TOR outlines the governance arrangements and decision-making process. The Governance Structure is outlined below.

3.1 Board

The Maldives One UN Fund Board is composed of representatives from the Government, the UN system, and the donor community. The Government is represented by the Ministry of Finance and Treasury (MOFT), Ministry of Foreign Affairs, and the Office of the President. The heads of the Participating Organizations are members of the Board as UN representatives. The Board is co-chaired by the MOFT as head of the GCA and the Resident Coordinator (RC). Since the two major programmes have different donors and stakeholders, two separate programme boards are maintained for ease of planning and implementation.

The Board is responsible for:

- Reviewing and approving the TOR and Rules of Procedures
- Ensuring alignment of allocations with UNDAF and national priorities
- Establishing criteria for allocation of un-earmarked funds
- Reviewing and approving proposals from Participating Organizations
- Ensuring consultations with key stakeholders
- Reviewing periodic reports, audits, and lesson learned reviews

3.2 Resident Coordinator (RC)

The overall management of the Maldives One UN Fund is led and coordinated by the RC. In line with the overall objective of enhanced UN coherence in the Maldives, the RC is responsible for:

- Providing strategic leadership of the One UN Fund on the basis of the UNDAF
- Advocating and mobilizing resources for the One UN Fund in collaboration with Participating Organization
- Leading a consultative process on allocations from the One UN Fund, and taking final decisions if consensus cannot be reached, with documented process and rationale for such decisions
- Holding the head of the Participating Organizations accountable for the funds allocated to their respective organization under the One UN Fund
- Providing substantive support to the Maldives One UN Fund, including liaising regularly with the AA to ensure the proper coordination of the Fund

3.3 Resident Coordinator's Office (RCO)

The Resident Coordinator's Office (RCO) supports the RC in the management of the Maldives One UN Fund. The RCO acts as the Secretariat for the Board, working closely with MOFT.

The RCO, LECReD Programme Technical Committee and MOFT together compiled, reviewed and assessed the proposed priorities for funding allocations, ensuring that proposals are in line with the UNDAF and other national priorities before submitting the appropriate recommendation to the Board.

3.4 Theme Groups

To coordinate effectively and efficiently, the Maldives UNCT has established several inter-agency groups or Theme Groups (called Outcome Groups). The groups were established to be the mechanism to develop strategies that will support the achievement of the UNDAF outcomes, ensure that the UN agencies collaborate efficiently and effectively, and facilitate partnership with various stakeholders and donors. The groups report and recommend appropriate action to the UNCT.

The following are the UN inter-agency groups established under the UNDAF Programming Cycle 2016-2020: Youth and Children, Gender, Governance, Environment and Climate Change, Communications, Operation Management, UNDAF Technical Team, SDGs, Joint UN Team on HIV/AIDS and Contingency Planning.

3.5 Administrative Agent (AA)

As the AA for the Maldives One UN Fund, the UNDP MPTF Office is responsible for the receipt, administration and management of contributions from Donors; disbursement of funds to the Participating Organisations in accordance with instructions from the Board, through the RC, and consolidation of narrative and financial reports produced by each of the Participating Organisations as well as the provision of these reports to the Board and Donors. The MPTF Office performs the full range of AA functions in accordance with the UNDG-approved "Protocol on the Administrative Agent for MDTF and JP, and One UN Funds".

In line with the MOU concluded between Participating Organisations and the MPTF Office, a clear delineation, including distinct reporting lines and an accountability framework, has been established and is maintained within UNDP between its functions as an AA performed by the MPTF Office and its functions as a Participating Organisation performed by UNDP Maldives.

4 Decision-Making Process

Guided by the UNDAF, the UNCT prepares Joint Work Plans (JWPs), documenting planned activities, budgets and resources for the year. Based on the indicative work plans, the Theme Groups/Inter-Agency Groups submit proposed funding priorities and an updated resources matrix indicating sources of funds and funding gaps. Proposals for funding reviewed and compiled by the RCO, LECReD Programme Technical Committee and the MOFT are submitted to the Board.

The Board reviews the proposed priorities to ensure that they are aligned with the UNDAF/UNDAF Action Plan and emerging national priorities based on which Participating Organizations develop and submit proposals. The Board utilizes the allocation criteria to finalize and approve funding with the available un-earmarked funds. Decisions are based on a consultative process and documented jointly by the RCO Office and the MOFT.

When earmarked contributions are received, the Board allocates the resources based on the following criteria:

- Alignment with the UNDAF and strategic priorities
- Implementation capacity of the relevant partner(s)
- Comparative advantages of the Participating Organisation in supporting the implementation of activities
- Priorities which would otherwise not be funded with realistic outcome budgets
- Additional criteria for subsequent allocations include: previous track record of the implementing partner and the Participating Organisation on delivering results, absorptive capacity, and timely, accurate, and meaningful reporting

5 Implementation

The section below provides an overview of the main implementation achievements during the periods reported.

5.1 Implementation Achievements of the project MV105-UN Coherence, Aid Effectiveness & M&E Strengthening (Project ID: 79975)

- 1. MDG Acceleration:** Government implements programmes and issues policies directed towards acceleration of MDG achievement and sustaining the gains in achieving the MDGs (Under UNDAF 2011-2015)

In 2013, Maldives received assistance from the Poverty Thematic Trust Fund (PTTF) to prepare the MDG Progress Report. The Government together with UNCT took the decision to develop a fourth MDG Progress Report for the Maldives that incorporates some aspects of MDG Acceleration as well as Post-2015 development Agenda.

To initiate the national discussion on Post-2015 development agenda, the MY World campaign was officially launched in the Maldives in June 2013, with a plethora of promotional material produced with the support of local personalities and four of the biggest companies in the Maldives that are also part of the local Global Compact network. The campaign was launched by the Minister of Education and attended by government officials, heads of independent institutions, students, media and MY World ambassadors. The MY World campaign was led by the RCO and was run by a small team of dedicated staff from UN agencies. A group of youth volunteers were mobilized to undertake the survey throughout the capital city, Male'. The volunteers visited schools in Male', where kiosks were set up for the students to complete the survey with the support from the Ministry of Education. The volunteers also set up voting booths in various parts of the capital to encourage and allow the public to vote. The Government and independent institutions such as the Civil Service Commission and the Local Government Authority supported the survey process within Male' and in island and atoll councils.

In 2014, as part of the MY World campaign, United Nations in Maldives launched an online campaign via its social media outlets during the MY World Global Week of Action (GWA) that took place from 5-11 May 2014. The campaign was carried out mainly through the MY World – Maldives Facebook page as part of the worldwide mobilization effort allowing people to have a direct say in shaping a better world. During the campaign, the myworld2015.org website was promoted and people were encouraged to vote for the world they envision to live in. Official data collected from MY World campaign shows that 3,979 people in the Maldives have taken part in the survey since it was launched in January 2013.

From June to September 2014, the UN assisted the Government of Maldives in developing the fourth MDG Progress Report of the country. Building upon the previous practice of reporting on the achievements of the national MDGs, the fourth National MDG Report was prepared with further analysis of trends, inequalities and the unfinished business of the MDGs and emerging issues taking into account the national priorities for the post-2015 development agenda. An international consultant was hired to work with the Department of National Planning (DNP) under the Ministry of Finance and Treasury (MoFT), along with the MDG focal points from relevant line ministries to formulate the report through consultative and participatory approaches. The report was prepared between June-September 2013 ahead of the Presidential Elections. The draft report was discussed with key national partners and the comments and

suggestions received from national partners and UN agencies were incorporated into the final draft presented to a high-level MDG Advisory Committee.

In October 2013, Government of Maldives requested for further review of the fourth MDG Progress Report. A thorough review of the draft MDG Report was undertaken through technical assistance from UNDP Asia-Pacific Regional Centre (APRC). During this process, a policy Specialist from UNDP APRC updated the report using available new data, revised the analysis of the report where needed, reviewed the sensitive language and reduced the length of report by removing parts that are not within the MDG Report writing guidelines. However, with the unexpectedly prolonged Presidential Elections and the significant changes in Government, the report did not receive its final endorsement and was not officially launched.

All planned activities under this output were completed by the end of December 2014.

2. Managing for Development Results (MFDR): Government utilizes the Strategic Action Plan (SAP) Results Frameworks for planning, budgeting and monitoring (Under UNDAF 2011-2015)

Between 2011 and 2012, the UN team (1) supported Government to mainstream Management for Development Results (MFDR) approach to national planning and budgeting, (2) developed capacity of Ministry of Finance and Treasury (MoFT) and Department of National Planning (DNP) on RBM, and (3) supported Ministry of Gender, Family and Human Rights to enhance its capacity and develop a system to collect and analyze data on vulnerable groups as per recommendation from 2012 UNCT Gender Score Card report.

The 2012 UNCT Gender Score Card report has highlighted a lack of data on gender equality issues in a number of areas and recommended that the UN conduct a more systematic analysis of women from marginalized and vulnerable groups. To this end, support was provided to the Ministry of Gender, Family and Human Rights to enhance its capacity and develop a system to collect and analyze data on vulnerable groups through an international consultancy that assessed the practice of data gathering and analysis on vulnerable groups and vulnerabilities within the Ministry. The consultant also designed a simple methodology to collect data and strengthen the existing data collection and analysis, and provided coaching and training to relevant Ministry staff.

With the change in government in 2012, the main implementing partner for this intervention, Department of National Development was abolished in 2014 and the work of the Department was integrated into the Ministry of Finance and Treasury. In consultation with MoFT and DNP, funds were reallocated to support the formulation of a new 5-year national develops plan and complementary M&E framework. However, new government elected in Nov 2013 took decision to only develop 100-day plans for implementation and has expressed interest only in developing 2-3 year short-term plans.

All planned activities under this output were completed by the end of December 2014.

3. Aid Effectiveness: Strategic partnerships with key donors are strengthened and overseas development assistance is better utilized to support the achievement of MDGs and national priorities (Under UNDAF 2011-2015)

In 2013, two meetings were held with donor agencies, based in Male', Colombo and New Delhi, to enhance coordination of support to the consolidation of democracy and strengthening of national institutions. UN also took the lead in coordinating many high-level missions by international partners to monitor and assess the process leading up to the Presidential Elections 2013.

The UNRC also highlighted the need for a simple and robust aid-coordination mechanism with Ministry of Finance and Treasury. Two inter-ministerial meetings were held to discuss the way forward with involvement from the Ministry of Finance and Treasury, Department of National Planning and Ministry of Economic Development. However, due to political volatility, this work was put on hold until the new government assumed office.

The resident and non-resident UNCT highlighted the importance of greater engagement with donor community, especially in the context of an MIC that is receiving less assistance from donors. However, it is also highlighted that the frequent change of RC in Maldives has hampered the aid coordination process. In UNCT Retreat 2013, decision was made to engage more with donors in Colombo after a permanent UNRC assumes office in 2014. A decision was also made to recruit a Communications Officer for the UNCT to facilitate a One UN approach to communications, advocacy and strategic resource mobilization.

After the Presidential Elections in November 2013, the government experienced relative stability and hence discussions were commenced on donor coordination in 2014. Two technical meetings were held by Department of National Planning, Ministry of Finance and Treasury, Ministry of Foreign Affairs, Ministry of Economic Development and UNRCO, compiling information on development assistance and establishing a new and simple donor coordination mechanism was discussed. However, with the restructuring of Department of National Planning, the process was postponed until further notice.

In the absence of a permanent UNRC from January to mid October 2014, interim UNRCs lead the UNCT and this hindered the long-term leadership required for donor coordination. During this period the UNRC,a.i convened a meeting with development partners based in Male' and few based in Colombo to exchange information on development interventions in Maldives. This provided for a good platform to discuss and exchange information.

All planned activities under this output were completed by the end of December 2014.

4. UN Coherence: UN agencies are working more coherently to achieve the UNCT Annual Work plan objectives (Under UNDAF 2011-2015)

Although no longer mandatory, the UNCT and the GOM conducted a Mid Term Review (MTR) of the UNDAF in 2013 as part of the commitment to more rigorous monitoring and evaluation system. The need for an MTR took on further importance due to a number of very significant developments that have taken place in the programming environment since the inception of the UNDAF. These include:

- Political instability which has affected government commitment to the existing national planning framework and called attention to the need for the UN to support increased social cohesion and dialogue;
- Realization that Middle Income Country (MIC) status can only tenuously be applied in the Maldives economic and development context necessitating a review of strategies;

- Sense that UN agencies focused on upstream policy work too quickly and that there might be a need to combine it with some downstream programming to respond to the changing environment;
- A fiscal crisis that has impacted the Government's ability to deliver its development agenda and requests for UN to engage in downstream programming assistance; and
- The emergence of new issues such as extremism and drug abuse, and concerns that the Maldives is regressing on certain key MDGs.

The purpose of the review was to assess the achievements and progress made against planned results and assessing challenges and lessons learnt over at the half way point of UNDAF 2011-2015. The review assessed how emerging issues not reflected in the UNDAF impacts on outcomes and make recommendations to realign UN assistance with national priorities and the UN Maldives strategic objectives. The MTR Team reviewed the relevance of the UNDAF to the national context, progress of implementation against UNDAF outcomes and coordination structures to support the UNDAF implementation. The Review Team found that the UNDAF was broadly relevant to the national priorities and needs of the Maldives. However, the practical relevance of the UNDAF has been undermined by the lack of a strong theory of change informing the various UN programmes. This has been exacerbated by the decision to break down the four pillars into stand-alone outcome areas that served to reinforce a very sectoral approach to programming rather than a coherent and aligned UN programme.

In April 2014, New United Nations Development Assistance Framework (UNDAF) 2016-2020 roll-out process commenced with guidance from UNDG, PSG and UNICEF-ROSA, the UNDAF convening agency for UN Maldives. This process was based on UNDAF roll-out roadmap that was jointly agreed by the Government and UN in Maldives. At the outset, the Government identified and requested UN Maldives support for 3 particular areas: (1) Youth and Children, (2) Gender and (3) Governance. Environment and Climate Change was later added to the support areas. The UNDAF process received active technical and financial support from resident and non-resident agencies for this process. Hence, this process was carried out with funding from multiple sources including the DaO funds.

UNDAF Training on UN programming principles of Results Based Management, Human Rights Based Approaches, Gender Equality and Environmental Sustainability was carried out in June and August 2015 with participation from UN Agencies and Government. These capacity building initiatives received technical support from UNDP, UN Women, UNEP, and HRA/OHCHR.

This was followed by the Final Evaluation of UNDAF 2011 – 2015 which was completed in September 2014. This independent evaluation pointed out that the vacuum created by the frequent change in leadership had detrimental effects on the UN delivering coherently during the times of political instability. Over the three-and-half years from 2011 to 2014, the UN had two Resident Coordinators (RC) and five RC ad interim. The RC joining the office in mid-October 2014 hence was welcomed and critical for the new UNDAF roll-out process.

A Common Country Assessment for new UNDAF completed in November 2014. This assessment focused on the 4 identified areas for the UNDAF and identified (1) development problems, challenges and priorities, (2) international agreed development goals that have/have not been achieved, (3) gaps in the existing analytic process, with a particular focus on excluded and vulnerable groups and (4) national capacities for evidence-based planning and priority setting.

Two internal Strategic Planning workshops were held with participation from resident and non-resident UNCT and programme colleagues. This enabled further reflection on how the UN can best position its support, at the agency level and as a DaO self-starter to the government of a middle-income country (MIC) and identified the indicative resources of UN agencies for the new UNDAF cycle. Government also had its internal preparatory meetings and identified representatives who will engage in the 4 outcome areas of the UNDAF. These participants along with the UN agency colleagues were then formed into 4 Outcome Groups co-chaired by both Government and UN Agencies. UNDAF Strategic Planning Retreat was then planned for November 2014 with support from UNSSC. However, the government took the decision to postpone the SPR to January 2015.

In 2015, coordination and coherence improved through a One UN approach under the umbrella of celebrating 50th Anniversary of Maldives' membership to the UN. To start off the celebration, a special logo to mark the occasion was developed and promotional materials (notebooks, pens, folders, tote bags, flash disks, business card holders) featuring the 50th Anniversary logo were produced and disseminated widely. Along with the promotional materials, a retractable stand-up banner on UN-Maldives partnership was printed and displayed at major events throughout the year. A photo exhibition depicting 50 years of development in Maldives with the contribution of UN was held from 24-26 October 2015. Concurrently, the National Art Gallery in Male' was lit in blue for UN Day as part of the Turn the World UN Blue campaign to mark the 70th Anniversary of UN. A staff evening was held on 25 October 2015 to mark the UN Day and the 50th Anniversary with certificates awarded to local staff who have served for more than 15 years in the UN System in Maldives. UN staff were provided with One UN t-shirts featuring the 50th anniversary logo.

The joint approach to communications was enhanced through increased use of information technology and social media. The newly-revamped UN Maldives website was unveiled and UN Maldives YouTube channel and Google+ page were created. A UN Maldives Flickr account was also created in October 2015 as a joint database. A guideline on how to use the Flickr account was also developed and shared with UN Communications Group. UNCG one-day working session was held in November and developed UNDAF advocacy messages for each outcome area and drafted a timeline of public engagement for UNCT on SDGs in 2016.

One UN Communications was strengthened throughout the year via information dissemination around the new UNDAF 2016-2020. A media package including press release and fact sheets and their Dhivehi translations was developed and distributed to reporters at the UNDAF signing event held in August 2015. This generated wide-spread media coverage for the signing of new UNDAF. A series of visual one-pagers around the new UNDAF were developed specifically for donors and stakeholders.

5. Institutional capacity strengthened and framework in place to coordinate and plan national development at local and national levels (Under UNDAF 2016-2020)

In 2015, several activities were carried out to increase awareness of the newly adopted Sustainable Development Goals (SDGs) under this Outcome. The first public dialogue on the SDGs was organized in October. The SDGs icons were translated by the national Dhivehi Language Academy. UN Maldives Communications Group developed a SDG public dialogue plan for 2016. This plan highlighted international days where selected SDGs will be used as the basis for advocacy. Sessions on awareness on SDGs for the UN agencies and civil service commission were conducted, with the participation of permanent secretaries. A new partnership was formed between UN Maldives and Ooredoo, a leading international communications company with service provision in the Maldives whereby Ooredoo pledged its

commitment to supporting the achievement of the Global Goals. A joint op-ed by UN Resident Coordinator and the new partner Ooredoo Maldives titled “An era of new partnerships” was published to mark the UN Day.

An op-ed by UN Resident Coordinator titled “Removing the barriers: The Maldivian society as a whole will benefit by removing the barriers for women to contribute” for International Women’s Day 8 March 2016 and ‘Living with Water’ for World Environment Day 5 June 2016 were published in local newspapers with its Dhivehi translation. UN Resident Coordinator also appeared on local TV channel DhiTV’s Fourth Estate programme to increase the visibility of UN engagement in the country. UNRC and heads of agencies represented the UN in multiple events around implementation of the programmes.

In 2016 the UNDAF Steering Committee took the decision to extend the One UN Fund and the DaO project was also extended by allocating the interest earned from the One UN Fund. From July to November 2016, RC Office worked with the MOFT to formulate and agree on a work plan. This work plan has been signed by the co-chairs of the Steering Committee and activities were implemented from January 2017 to November 2018.

In 2017, through the funding from this project, UN visibility and strategic partnerships were enhanced. Through continued leadership and dialogue by UNRC, engagement with Government and key stakeholders were improved. Notably, a public event of UN Day 2017 was planned and executed in partnership with the diplomatic community based in Maldives and the Ministry of Foreign Affairs. This successful event, co-hosted by UNRC and the Foreign Secretary, featured the Member State Corners of Bangladesh, China, India, Japan, Pakistan, Saudi Arabia, Sri Lanka and Maldives to showcase their respective cultures and activities in the country and to strengthen partnership and solidarity. At the event, the UN Communications Group featured Sustainable Development Goals for awareness raising. The event was participated by dignitaries from embassies, government officials, civil society organizations, UN staff, tourists and the general public. It is estimated that more than 800 people participated in the event.

In October 2018, UN Day Reception was held with participation of dignitaries from embassies, government officials, civil society organizations, and UN staff. A lucky draw game was held with gifts donated from the resident embassies and the UN, to create a cheerful atmosphere and celebrate the diversity of our cultures.

Under this outcome, UN agencies also worked to increase the awareness of the SDGs through joint advocacy efforts in close collaboration with the SDG Unit of the Ministry of the Environment and Energy, which is the principal coordinating agency for the SDGs in the Maldives (SDG Unit has moved to the Ministry of Planning and Infrastructure from November 2018), In 2017, one-minute infomercial on the SDGs in the local language was developed and was aired on public media outlets and social media to increase the public knowledge of the SDGs. Additionally, promotion materials, such as T-shirts and tote-bags, with SDGs in the local language printed were developed to further support the advocacy efforts. These were used in the UN Day 2017 event as well as other advocacy events and opportunities throughout the year. In 2018, new sets of tote-bags, notebooks and an interactive SDG game, with SDGs in the local language printed were developed to further support the advocacy efforts. The SDG games were used in the UN Day 2018 event as well as other advocacy events and opportunities throughout the year.

Awareness of Agenda 2030 and SDGs were enhanced through a session and discussions with more than 150 volunteers for the new transition government in October-November 2018. These included former

ministers, high-level diplomats, current parliamentarians, youth and women from cross-cutting areas. This was a joint effort of the UN SDGs Working Group with representation from multiple UN agencies.

UN Maldives social media platforms (Facebook, Instagram and Twitter) continued its SDG social media campaign where every Thursday a UN staff, government partner, CSO partner or other stakeholders is featured with their favourite SDGs. Moreover, with focus on SDG 16, human rights related advocacy was also carried out through the UN Maldives social media in 2018 commemorating the 70th anniversary of the Universal Declaration of Human Rights.

Efforts were undertaken to train UN staff to apply and implement “Do No Harm” and other conflict sensitivity approaches to national and community-level programming in 2016.

5. 2 Implementation Achievements of the project MV105-UN Coherence, Aid Effectiveness & M&E Strengthening (Project ID: 79975)

1. Enhanced capacities at national and local levels to support low carbon lifestyles, climate change adaptation and risk reduction- Low Emission Climate Resilient Development Programme (LECReD) (Under UNDAF 2016-2020)

The Low Emission Climate Resilient Development (LECReD) Programme aimed to assist government authorities in the Maldives in building capacities at national and local levels to support low carbon lifestyles, climate change adaptation, and disaster risk reduction. The programme provided support to 11 islands in Laamu atoll to realize low emission and climate resilient development (LECReD). The programme sought to mainstream LECReD issues into local level development planning and service delivery for greater community-level ownership and sustainability of programme benefits.

The Programme built on the integrated efforts of seven Participating United Nations Organizations (PUNOs) operating in the Maldives: UNDP, UNICEF, UNOPS, UNFPA, UN WOMEN, WHO and FAO. The programme was innovative and represented a pioneering initiative of bringing together the wealth of diverse development-oriented expertise from these United Nations Organizations with equally diverse national and local partners to address this multi-faceted development challenge. The LECReD Programme Board (PB), comprised of a wide range of stakeholders, provided policy direction and approved financial allocations. Oversight and coordination functions were carried out by the Programme Coordination Unit, the Programme Technical Committee, and the UN Technical Group integrating focal points from all PUNOs. The Multi-Partner Trust Fund (MPTF) Office served as the Administrative Agent for the LECReD Programme Fund.

Please refer to the LECReD Final Programme Report for a complete reporting of the LECReD Programme, which can be accessed through: <http://mptf.undp.org/factsheet/project/00088009> The summary of the key results of the LECReD programme are provided in the Annex 1.

6 Financial Performance

Financial information is available on the on the MPTF Office GATEWAY: <http://mptf.undp.org>.

**Consolidated Annual Financial
Report of the Administrative Agent for
the Maldives One UN Fund
for the period 1 January to 31 December 2018**

Multi-Partner Trust Fund Office
Bureau for Management Services
United Nations Development Programme
GATEWAY: <http://mptf.undp.org>
31 May 2019

PARTICIPATING ORGANIZATIONS



Food and Agriculture
Organization



United Nations
Development
Programme



United Nations
Population Fund



United Nations
Children's Fund



United Nations Office for
Project Services



UNWOMEN



World Health
Organization

CONTRIBUTORS



Government of Denmark



Expanded DaO Funding Window

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 with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent. 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 Standard Administrative Arrangement.

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% 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.

US Dollar Amount

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

TABLE OF CONTENTS

Introduction	19
1. Sources and Uses of Funds	20
2. Partner Contributions	21
3. Interest Earned	22
4. Transfer of Funds	23
5. Expenditure and Financial Delivery Rates	24
6. Cost Recovery	27
7. Accountability and Transparency	27

INTRODUCTION

This Consolidated Annual Financial Report of the **Maldives One UN Fund** is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent, as per the terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangement (SAA) signed with contributors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and SAAs with contributors. It receives, administers and

manages contributions, and disburses these funds to the Participating Organizations. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements, for transmission to contributors.

This consolidated financial report covers the period 1 January to 31 December **2018** and provides financial data on progress made in the implementation of projects of the **Maldives One UN Fund**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/MV100>).

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

2018 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Maldives One UN Fund** using the pass-through funding modality as of 31 December **2018**. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/MV100>.

1. SOURCES AND USES OF FUNDS

As of 31 December **2018**, **2** contributors deposited US\$ **10,187,288** in contributions and US\$ **173,012** was earned in interest.

The cumulative source of funds was US\$ **10,360,300**. Of this amount, US\$ **10,255,208** has been net funded to **7** Participating Organizations, of which US\$ **10,178,091** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **101,873**. Table 1 provides an overview of the overall sources, uses, and balance of the **Maldives One UN Fund** as of 31 December 2018.

Table 1. Financial Overview, as of 31 December 2018 (in US Dollars)

	Annual 2017	Annual 2018	Cumulative
Sources of Funds			
Contributions from donors	-	-	10,187,288
Fund Earned Interest and Investment Income	106	167	171,985
Interest Income received from Participating Organizations	-	1,026	1,026
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	106	1,194	10,360,300
Use of Funds			
Transfers to Participating Organizations	-	60,252	10,306,083
Refunds received from Participating Organizations	-	(50,875)	(50,875)
Net Funded Amount	-	9,377	10,255,208
Administrative Agent Fees	-	-	101,873
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	0	1	1,907
Other Expenditures	-	-	-
Total: Uses of Funds	0	9,377	10,358,987
Change in Fund cash balance with Administrative Agent	105	(8,184)	1,312
Opening Fund balance (1 January)	9,391	9,496	-
Closing Fund balance (31 December)	9,496	1,312	1,312
Net Funded Amount (Includes Direct Cost)	-	9,377	10,255,208
Participating Organizations' Expenditure (Includes Direct Cost)	2,402,704	1,003,304	10,178,091
Balance of Funds with Participating Organizations			77,116

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2018.

The **Maldives One UN Fund** is currently being financed by 2 contributors, as listed in the table below.

The table below includes commitments made up to 31 December 2018 through signed Standard Administrative Agreements, and deposits made through 2018. It does not include commitments that were made to the fund beyond 2018.

Table 2. Contributors' Commitments and Deposits, as of 31 December 2018 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2017 Deposits	Current Year Jan-Dec-2018 Deposits	Total Deposits
Government of Denmark	9,737,288	9,737,288	-	9,737,288
Expanded DaO Funding Window	450,000	450,000	-	450,000
Grand Total	10,187,288	10,187,288	-	10,187,288

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 **2018**, Fund earned interest amounts to US\$ **171,985**.

Interest received from Participating Organizations amounts to US\$ **1,026**, bringing the cumulative interest received to US\$ **173,012**.

Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2018 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Total
Administrative Agent			
Fund Earned Interest and Investment Income	171,818	167	171,985
Total: Fund Earned Interest	171,818	167	171,985
Participating Organization			
FAO		1,026	1,026
Total: Agency earned interest		1,026	1,026
Grand Total	171,818	1,194	173,012

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2018, the AA has transferred US\$ **10,306,083** to 7 Participating Organizations (see list below).

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations. In 2018, US\$ **9,377** was net funded to Participating Organizations.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2018 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2017			Current Year Jan-Dec-2018			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	184,575		184,575		(32,881)	(32,881)	184,575	(32,881)	151,694
UNDP	7,303,005		7,303,005	41,252		41,252	7,344,257		7,344,257
UNFPA	330,009		330,009				330,009		330,009
UNICEF	340,750		340,750				340,750		340,750
UNOPS	1,254,163		1,254,163		(17,994)	(17,994)	1,254,163	(17,994)	1,236,169
UNWOMEN	211,861		211,861				211,861		211,861
WHO	621,468		621,468	19,000		19,000	640,468		640,468
Grand Total	10,245,831		10,245,831	60,252	(50,875)	9,377	10,306,083	(50,875)	10,255,208

5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year **2018** were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed upon categories for inter-agency harmonized reporting. The reported expenditures were submitted via the MPTF Office's online expenditure reporting tool. The **2018** expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/MV100>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In **2018**, US\$ **1,003,304** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **10,255,208** and cumulative expenditures reported by the Participating Organizations amount to US\$ **10,178,091**. This equates to an overall Fund expenditure delivery rate of **99** percent.

Table 5.1 Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2018 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Cumulative	
FAO	184,575	151,694	154,766	(3,072)	151,694	100.00
UNDP	7,344,257	7,344,257	6,527,255	769,601	7,296,856	99.35
UNFPA	330,009	330,009	304,954	24,092	329,046	99.71
UNICEF*	340,750	340,750	280,637	32,660	313,297	91.94
UNOPS	1,254,163	1,236,169	1,236,210	(41)	1,236,169	100.00
UNWOMEN	211,861	211,861	171,923	38,641	210,564	99.39
WHO	640,468	640,468	499,042	141,423	640,465	100.00
Grand Total	10,306,083	10,255,208	9,174,788	1,003,304	10,178,091	99.25

*UNICEF had initially received a total amount of USD 340,750 from MDTF, from which the programmable amount was USD 318,480.60 and a cost recovery (7%) amount of USD 22,269.40 was retained. Based on the programmable amount, the UNICEF utilised USD 318,134.26 (99.89%), as per the Financial Report run by UNICEF HQ, which is accessible through: <https://drive.google.com/drive/folders/1hDN9SwSHRrJEXf0YI91m5wRxio8xM5Bk?usp=sharing> and a balance of USD 346.34 remains. The final financial report will reflect the corrected expenditure figures.

5.2 EXPENDITURE BY UNDAF OUTCOME

Table 5.2 displays the net funded amounts, expenditures incurred and the financial delivery rates by UNDAF Outcome.

Table 5.2 Expenditure by UNDAF Outcome, as of 31 December 2018 (in US Dollars)

Country/Sector	Prior Years as of 31-Dec-2017		Current Year Jan-Dec-2018		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Maldives							
Aid Coordination M&E	445,500	507,426	169,806	112,021	615,306	619,448	100.67
Economic Development & Environment	9,800,331	8,667,361	(160,429)	891,282	9,639,902	9,558,644	99.16
Maldives Total:	10,245,831	9,174,788	9,377	1,003,304	10,255,208	10,178,091	99.25
Grand Total:	10,245,831	9,174,788	9,377	1,003,304	10,255,208	10,178,091	99.25

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. See table below.

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 5.3 Expenditure by UNDG Budget Category, as of 31 December 2018 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Total	
Personnel (Old)	117,657	-	117,657	1.24
Other direct costs (Old)	3,882	-	3,882	0.04
Staff & Personnel Cost (New)	1,202,232	81,816	1,284,048	13.50
Supplies, Commodities and Materials (New)	173,262	288,124	461,386	4.85
Equip, Vehicle, Furniture and Depreciation (New)	292,725	121,004	413,729	4.35
Contractual Services (New)	4,187,274	319,730	4,507,004	47.38
Travel (New)	695,893	32,042	727,935	7.65
Transfers and Grants (New)	813,884	24,574	838,458	8.81
General Operating (New)	1,085,909	72,929	1,158,837	12.18
Programme Costs Total	8,572,718	940,219	9,512,936	100.00
¹ Indirect Support Costs Total	602,070	63,085	665,155	6.99
Total	9,174,788	1,003,304	10,178,091	

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. 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 2018, 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\$ was deducted in AA-fees. Cumulatively, as of 31 December 2018, US\$ **101,873** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **63,085** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **665,155** as of 31 December 2018.

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.

Annex 1

Key Programme Results: LECReD Programme

Key results of LECReD programme were focused on national and local level support to improve capacities to plan and manage the implementation of low emission and climate resilient interventions. The main activities undertaken and measurable achievements/results under the 4 key areas are summarized as follows:

1. Partnership, coordination and participation platform for local LECReD planning and action was strengthened. To achieve this results the following were undertaken:
 - Review of legal and institutional arrangements for LECReD
 - Public awareness and access to information on LECReD and DRM
 - Inclusive platform for LECReD and DRM Planning and Management
2. Data and knowledge systems were established or identified to support evidence-based planning and policy development for LECReD at the local level. Three main “smart outputs” were developed under this output, which have supported the establishment of a knowledge management system through the creation of a web portal focusing on the local development planning database:
 - Data management system and tools
 - Laamu atoll climate Profile
 - LECReD options identified and analyzed
3. Local Level Planning and Management for LECReD was improved. Three main “smart outputs” were developed under this result, which have supported the integrated local development planning process:
 - Guidelines, tools and systems for local LECReD planning and management
 - Capacity for integrated development planning and management for LECReD
 - Integrated atoll LECReD plan and priority LECReD actions.
4. Practical local experience in LECReD’s interventions led to learning and promoted replication. Under this output, five main activities were coordinated in support to establishing a solid practical local experience in low emission and climate resilience. They are as follows:
 - Small grants scheme
 - No-regret actions
 - Knowledge products
 - Actions to improve water safety and security
 - Actions to improve ecosystem resilience