



**Part A: Expenses**

**Selection Criteria :**

Business Unit : IRQ10  
Period : Jan-Dec (2020)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00069415

<b>Project Id : 00056620 Electricity Sector Reconstruct</b>	<b>Period :</b>	<b>Jan-Dec (2020)</b>		
<b>Output # : 00069415 Electricity Sector Reconstruct</b>	<b>Impl. Partner :</b>	<b>01125 United Nations Development P</b>		
	<b>Location :</b>	<b>UNDP Iraq (Amman Office)</b>		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

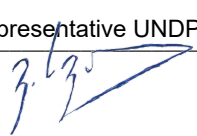
Dept: 45001 (Iraq - Central)

Fund : 30071 (Programme cost sharing - GOV1)

33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	2,332.87	0.00	2,332.87
72810 - Acquis of Computer Software	0.00	4,477.20	0.00	4,477.20
73310 - Maint & Licencing of Software	0.00	570.81	0.00	570.81
74910 - Gain/Loss Disposal Fixed Asset	0.00	571.08	0.00	571.08
75105 - Facilities & Admin - Implement	0.00	556.63	0.00	556.63
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>8,508.59</b>	<b>0.00</b>	<b>8,508.59</b>
<b>Total for Dept : 45001</b>	<b>0.00</b>	<b>8,508.59</b>	<b>0.00</b>	<b>8,508.59</b>
<b>Total for Output : 00069415</b>	<b>0.00</b>	<b>8,508.59</b>	<b>0.00</b>	<b>8,508.59</b>

<b>Project Total :</b>	<b>0.00</b>	<b>8,508.59</b>	<b>0.00</b>	<b>8,508.59</b>
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Signed By : Shiori Otan  Date : 30 March 2021

Signed By : Zena Ali Ahmad - Resident Representative UNDP Iraq  Date : 30 March 2021  
for



Part A: Expenses

Selection Criteria :

Business Unit : IRQ10  
Period : Jan-Dec (2020)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00069415

Project Id : ALL	Period : Jan-Dec (2020)				
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45001 - Iraq - Central		0.00	8,508.59	0.00	8,508.59



**Part B: Funds Utilization**

**Selection Criteria :**

**Business Unit :** IRQ10  
**Period :** Jan-Dec (2020)  
**Selected Project Id :** ALL  
**Selected Fund Code :** ALL  
**Selected Dept. IDs :** ALL  
**Selected Outputs :** 00069415

**Project/Award:** 00056620 Electricity Sector Reconstruct **Period :** As at Dec 31, 2020

Output #	00069415	Impl. Partner :01125 United Nations Development P	UNDP AMOUNT
Outstanding NEX advances			0.00
Outstanding UN Agencies Advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

**NOTE :**

The Fund Utilization section reflects the advances to UN Entities processed by UNDP Country Offices (COs) and charged at the Output level and will not reflect the Advances to UN Agencies processed through the central system and charged at the Fund level in general ledger account 16015.

**Notes to the Global Fund Financial Report (GFFR):**

**Part A: Expenses**

This section reflects all project expenses from three sources and these are shown in the following three columns: (i) Govt Exp (ii) UNDP Exp; and (iii) UN Agencies, as described below.

**(i) Government Expenses**

Expenses incurred by both govt and/or CSO acting as Sub-recipients(SRs). When the cash advance modality is used to disburse funds to SRs, they are required to submit to the CO at least on a quarterly basis, a Financial Report(FR) / Funding Authorization and Certificate of Expenditure(FACE) form, reporting expenses and requesting advances. The UNDP CO enters the expenses in Atlas throughout the year as the FR or FACE reports are received.

**(ii) UNDP Expenses**

This column lists the expenses incurred by UNDP, which are entered in Atlas by the Country Office and Headquarters. These expenses may be classified as direct expenses, reimbursement or direct implementation. This distinction, while very important for audit purposes, is not apparent from the GFFR and can only be provided by the country office as a supporting schedule. A brief description of each category is provided below.

- Direct Payments**                      This is where the SR is responsible for the expense, but has requested UNDP to effect payment to the vendor or consultant on its behalf. The SR is accountable for the expense
- Reimbursement**                      This is where UNDP pays the SR after the SR has itself made the disbursement for eligible expenditures under the SR agreement.
- Direct Implementation by UNDP**    These are expenses directly incurred by UNDP in carrying out grant activities. Such as expenses would include project management activities and procurement of equipment, health equipment and products.

**Notes:** The UNDP expenses column also include exchange gains and losses which are explained below:

- **Realized gain/loss**                      (gain/loss on exchange due to difference in the dates of the voucher and the date of the payment)
- **Unrealized gain/loss**                      (revaluation of balances of advances)

**(iii) UN Agencies Expenses**

This column lists the expenses incurred by UN Agencies acting as a UNDP SR. The UN Agencies report their expenses to UNDP which are then recorded this column.

**Part B: Funds Utilization**

This section will disclose utilization of project funds as of the reporting period and consists of the following:

- 1. Outstanding NEX Advances**                      Portion of funds advanced to government and CSO SRs that has not been liquidated. These amounts are not recorded as expenses until the Financial Report or FACE form is received.
- 2. Outstanding UN Agencies Advances**                      Portion of funds advanced to UN Agencies SRs that has not been liquidated in general ledger account 16010. These amounts are not recorded as expenses until the Financial Report is received.
- 3. Undepreciated Fixed Assets**                      Under IPSAS fixed assets (property, plant and equipment) that are used and controlled by UNDP will be capitalised and depreciated over their useful life. Undepreciated assets represent the portion of fixed asset costs not yet charged as an expense.
- 4. Inventory**    Includes goods and materials that have been purchased but have not yet been consumed or distributed.
- 5. Prepayments**    Shows advance payments made by UNDP to vendors for procuring goods and services before the goods or services are received. These payments are not yet charged as an expense.
- 6. Commitments**    Represents purchase orders and/or legally binding vendor contracts entered into, but where goods or services have not yet been delivered or rendered by the end of the reporting period. These commitments are not charged as an expense until the goods are delivered or services rendered.