

Partnership Services for Support Unit to the Monitoring Committee
on the Japanese ODA Loan Projects (IX)



*Empowered lives.
Resilient nations.*

**Project Agreement between Japan International Cooperation Agency
and UNDP for Partnership Services for Support Unit to the
Monitoring Committee on the Japanese ODA Loan project (IX)**

ANNUAL REPORT

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Nota Bene:

This Report has been prepared based on UNDP's LMU observations, findings and opinions through its monitoring activities and does not reflect JICA's position or opinions.

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Abbreviations and Acronyms	
BOC	Basra Oil Company
CBI	Central Bank of Iraq
CoM	Council of Ministers
CoMSec	Secretariat General of the Council of Ministers
CoR	Council of Representatives
DIC	Department of International Cooperation (of MoP)
DGIP	Department of Governmental Investment Programmes (of MoP)
DPD	Department of Public Debt (of MoF)
EoA	Evidence of Authority
E/N	Exchange of Notes
EoJ	Embassy of Japan in Iraq
FMA Agreement (IX)	Partnership Agreement between Japan International Cooperation Agency and United Nations Development Programme for Partnership Services for Support Unit to the Monitoring Committee on the Japanese ODA Loan Project (IX)
GCC	General Customs Commission
GCPI	General Company for Ports of Iraq
GoI	Government of Iraq
GoJ	Government of Japan
GTC	General Tax Commission
JICA	Japan International Cooperation Agency
JFY	Japanese Fiscal Year
KRG	Kurdistan Regional Government
KR-I	Kurdistan Region – Iraq
L/A	Loan Agreement
L/C	Letter of Credit
LCOM	Letter of Commitment
L/G	Letter of Guarantee
LMU	UNDP's Loan Management Unit
M/C	Monitoring Committee for Japanese ODA Projects
MMPW	Ministry of Municipalities and Public Works
MoB	Mayoralty of Baghdad
MoC	Ministry of Communication
M&E	Monitoring and Evaluation
MoE/KR-I	Ministry of Electricity of Kurdistan Region - Iraq
MoF	Ministry of Finance
MoH	Ministry of Health
MoHESR	Ministry of Higher Education and Scientific Research
MoIM	Ministry of Industry and Minerals
MoM	Minutes of Meeting
MoMT/KR-I	Ministry of Municipalities and Tourism of Kurdistan Region - Iraq
MoO	Ministry of Oil

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Abbreviations and Acronyms	
MoP	Ministry of Planning
MoP/KR-I	Ministry of Planning of Kurdistan Region - Iraq
MoT	Ministry of Transportation
MoWR	Ministry of Water Resources
MPM	Monthly Progress Meeting
MPR	Monthly Progress Report
MUFG	MUFG Bank, Ltd
ODA	Official Development Assistance
PMAC	Prime Minister's Advisory Commission
PMO	Prime Minister's Office
PMT	Project Management Team of an implementing ministry or agency
P/Q	Prequalification
SCFSR	State Company for Fertilizers-Southern Region
SRC	South Refineries Company
TBI	Trade Bank of Iraq
ToR	Terms of References
UNDP	United Nations Development Programme

Japan International Cooperation Agency and the United Nations Development Programme have renewed for the 9th time the Project Agreement for Partnership Services for Support Unit to the Monitoring Committee on the Japanese ODA Loan Project (IX) (FMA Agreement (IX)) on 30 June 2019 to expand and enhance the joint cooperation in supporting the Government of Iraq. The original FMA Agreement (IX) expired by 30 June 2020; however, JICA and UNDP agreed on no cost extension with the reallocation of the budget by 15 October 2020 for the spread of COVID-19.

In accordance with the FMA Agreement (IX), UNDP's LMU has the dual role of (i) supporting JICA's and the M/C's monitoring capacity and activities and (ii) assisting the GoI, especially the PMTs under each implementing ministry/agency, in implementing the ODA Loan projects through technical support, consultation and capacity development interventions.

Context

Brief Background

The GoJ announced a USD 5 billion assistance package, including USD 3.5 billion Japanese ODA loan, to support Iraq's reconstruction at the Madrid Conference in October 2003. JICA concluded 31 concessional loan agreements amounting to USD 7.6 billion as of 31 August 2020.

All Japanese ODA Loan project activities, such as procurement, project management, and financial management, are undertaken by implementing ministries/agencies of GoI. As standing mandate, JICA promotes efficient use of loan money and needs to ensure that the project implementation is undertaken in an accountable, transparent and efficient manner, in line with JICA guidelines and regulations, and that the loans are properly used for the purpose of achieving each project's objectives.

As one of the actions to strengthen the monitoring mechanism for projects under Japanese ODA Loans to Iraq, GoJ, JICA and GoI established the M/C under the leadership of the PMAC, MoF and the MoP. The first M/C meeting was held on July 22, 2008 in Baghdad with the presence of concerned officials of GoI, GoJ and JICA. Since then, the M/C has proven to be a very effective mechanism to facilitate and expedite project implementation. Starting from the fifth meeting (August 2009), and in accordance with the first FMA Agreement, UNDP became actively engaged in the capacity of the Support Unit to the M/C.

In November 2015, a new M/C Chairperson from Prime Minister's Office (PMO) was appointed, and the M/C started to report to the PMO while the executive secretariat remained within PMAC.

Intended Objectives

The FMA Agreement aims to support and enhance the monitoring capacity and activities of the M/C, to ensure that projects are implemented in a transparent, accountable, efficient and timely manner, in accordance with JICA's rules and regulation, as well as those of GoI that do not contradict the stipulations of the E/Ns, L/As and JICA's guidelines and regulations, particularly in procurement and financial management. The FMA Agreement also aims to

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strengthen the GoI and implementing ministries/agencies capacities in procurement, project management and financial management and to execute the projects' budgets as planned through UNDP's technical and procedural support in line with JICA's requirements. Moreover, UNDP assesses the progress in implementation of projects of GoI and provides recommendations and technical support to GoI in order to achieve efficient and effective project management.

Targeted Projects

L/A No.	Implementing Ministry / Agency	Name
IQ-P2	MoWR	Irrigation Sector Loan (Loan was closed on July 2, 2018)
IQ-P3	MoE	Al-Mussaib Thermal Power Plant Rehabilitation Project
IQ-P4	MoCH	Samawah Bridges and Roads Construction Project (Loan was closed on July 2, 2018)
IQ-P6	MoIM/SCFSR	Khor Al-Zubair Fertilizer Plant Rehabilitation Project
IQ-P7	MoO/BOC	Crude Oil Export Facility Reconstruction Project
IQ-P8	MoE	Electricity Sector Reconstruction Project (Loan was closed on July 2, 2018)
IQ-P9	MMPW	Basrah Water Supply Improvement Project
IQ-P11	MoMT/KR-I	Water Supply Improvement Project in Kurdistan Region (Loan was closed on June 3, 2019)
IQ-P13	MMPW	Water Supply Sector Loan Project in Mid-Western Iraq
IQ-P15	MoE/KR-I	Deralok Hydropower Plant Construction Project
IQ-P16	MoH	Health Sector Reconstruction Project
IQ-P17	MoC	Communication Network Development Project for Major Cities (Loan was closed on September 26, 2019)
IQ-P19	MoO/SRC	Basrah Refinery Upgrading Project
IQ-P20	MoT/GCPI	Port Sector Rehabilitation Project (II)
IQ-P21	MoE	Hartha Thermal Power Plant Rehabilitation
IQ-P22	MoE	Electricity Sector Reconstruction Project (Phase 2)
IQ-P23	MoMT/KRG	Sewerage Construction Project in Kurdistan Region (I)
IQ-P24	MoE	Electricity Sector Reconstruction Project (Phase 3)
IQ-P25	MoE	Hartha Thermal Power Plant Rehabilitation – Unit 1
IQ-P26	MMPW	Basrah Water Supply Improvement Project (II)
IQ-P27	MoWR	Irrigation Sector Loan (Phase 2)
IQ-P28	MoMT/KR-I	Water Supply Improvement Project in Kurdistan Region (II)
IQ-P29	MoO/SRC	Basrah Refinery Upgrading Project (II)

Under this FMA Agreement, although the bellow projects were out of scope, the LMU monitored the Operation and Maintenance of IQ-P1 and provided and assisted project formulation based on the outcome of IQ-P12.

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L/A No.	Implementing Ministry / Agency	Name
IQ-P1	MoT/GCPI	Port Sector Rehabilitation Project (Loan was closed on October 25, 2016)
IQ-P12	MoB	Baghdad Sewerage Facilities Improvement Project (E/S) (Loan was closed on July 24, 2017)

Expenditures under the Current FMA Agreement (IX)

The summary of expenditures under this FMA Agreement (IX) is as follows:

Budget Category	Descriptions	Amount Set in the FMA Agreement (Cost Estimation)	Amendment 1	Amount Expended
1	Project Personnel	860,250.00	1,143,500.00	1,143,500.00
2	Capacity Building (Training) for Project Management Teams	432,000.00	148,750.00	148,818.42
3	Indirect cost / Miscellaneous	25,845.00	25,845.00	25,846.37
4	Project Direct Cost	90,458.00	90,458.00	90,462.29
5	Agency Management Support Cost	112,684.00	112,684.00	112,690.17
Total		1,521,237.00	1,521,237.00	1,521,317.24
Total Invoice Amount (A)				1,521,237.00

(US\$)

Implementation Progress and Reviews

I. Support Unit to the M/C

- The LMU provided extensive support to the M/C, conducted and presented analyses on cross-cutting and individual project issues identified through LMU's monitoring of procurement management, project management, contract management, financial management activities, organizational set-up, etc. and recommended actions and measures to address them. Minutes of the 43rd and the 44th M/C meetings, (see table below) were prepared in English and Arabic and submitted to the EoJ, JICA as well as to the GoI for official dissemination to all relevant ministries and agencies. The postponed 45th is planned to be held on 23 September 2020 over the web. (Clause 3.1 of the Terms of Reference of the Project Agreement).

M/C Meeting No.	Date	Venue
43rd M/C	4 July 2019	Prime Minister's Guesthouse, Baghdad
44th M/C	19 December 2019	Prime Minister's Guesthouse, Baghdad
45th M/C	15 October 2020	Online

2. The LMU conducted the required activities and delivered the periodic monitoring reports, analyses and recommendations in procurement management, project management, contract management, financial management and organizational issues of the PMTs to GoI's oversight entities (PMO, PMAC, MoP, and MoF) and JICA during the M/C meetings. (Clause 3.1 of the ToR)
3. The demonstrations that started from October 2019, the security restriction imposed by the GoJ over the period January - February 2020, and the spread of COVID-19 have negatively affected holding the M/C meetings.
4. The LMU's presentations during the M/C meetings were well recognized as analytical, informative, and contributed, not only to the smooth implementation of the projects, but also to the strategic insights of the entire ODA Programme by GoI oversight entities and JICA. In the M/C meetings, the LMU delivered presentations and provided analyses and recommendations on the following (Clause 3.1, item 3.3 (d), (e), 3.4 (e), (f) and (h), and 3.5 (e), (g) and (h) of the ToR);
 - a. Review of the status of implementation of the actions agreed in the previous M/C meeting;
 - b. Issues raised during the preparatory meeting;
 - c. Overview on progress of ODA Loan projects;
 - d. Procurement management;
 - e. Contract management;
 - f. Financial management;
 - g. Reporting;
 - h. Tax exemption and custom duty waiving;
 - i. Performance Bond;
 - j. Land acquisition; and
 - k. The way forward.
5. Optimized M/C Meetings
After JICA and the LMU took actions, such as the preparatory briefing to the M/C members and the meeting planning with PMAC, MoF and MoP to ensure the optimal time management of the M/C meeting and the control of discussions and interjections and to avoid circumlocution, the outcomes and efficiency of the M/C meetings have improved by concentrating on the matters of significance and urgency that require the GoI actions and interventions.

The spread of COVID-19 has caused postponement of the M/C meetings since February 2020. It is not clear when the relevant parties can gather again and discuss in the next M/C meeting because COVID-19 has not diminished yet. Therefore, as mentioned above, the 45th M/C meeting is planned to be conducted over the web. Considering complexity and difficulty to invite all regular participants due to the limited access to the internet in Iraq the expected attendees of the 45th M/C meeting are GoI's oversight entities (PMO, PMAC, MoP, and MoF), JICA, Embassy of Japan and the LMU to focus on the overall progress of the ODA Loan portfolio in Iraq and cross cutting issues. The LMU is supporting the oversight ministries and agencies in the preparation for the over

the web meeting, including providing the required software for the online meeting, and guidance on how to participate in the online meeting. (Clause 3.1 of the ToR)

6. Due to the political tension and security concerns, KRG refrained from dispatching delegations to the M/C meetings in Baghdad, which are the occasions for discussing projects' progress and cross cutting issues. So, the LMU has supported JICA and MoP/KR-I to establish supplemental monitoring mechanism for the ODA Loan projects implemented by the ministries of KR- I since 2015. MoP/KR-I has led the monitoring meetings (M/M) held in Erbil on quarterly basis in-between the quarterly M/C meetings in Baghdad with the attendance of JICA. Under FMA Agreement (IX), the LMU resumed attending the M/Ms. This arrangement is kind of replication of the mechanism that has been established on the federal level, with the systematized set-up can lead to the potential expansion to a monitoring mechanism. Because of the spread of COVID-19, no M/M has been conducted after the 15th M/M. (Clause 3.1 of the ToR)

Monitoring Meeting No.	Date	Venue
14th M/M	9 July 2019	MoP/KR-I, Erbil
15th M/M	16 October 2019	MoP/KR-I, Erbil

7. The oversight ministries/agencies meetings in-between M/C meetings
To enable the oversight ministries/agencies to monitor and follow-up closely the progress in executing the agreed actions and measures, the LMU increased the frequency of meetings with oversight ministries/agencies and supported their communication with PMTs, especially those who have internal issues within GoI. The progress and/or identified challenges have been reported to JICA for their further intervention. Though COVID-19 has prevented organizing physical meetings since April 2020, the LMU continued to communicate with related officers in oversight ministries/agencies to facilitate their communication with the PMTs. Since the GoI does not have solid system for working from home, the LMU increased coordination between the oversight and implementing ministries /agencies. For example, the LMU continued to follow-up the procedures in MoF for the respective Projects such as the EoA and the clarification about L/C amendment charge and informed the relevant PMTs. In the case of IQ-P27, the LMU continued to facilitate the communication between MoWR and MoP by having meetings/phone calls with officials of both ministries and sharing the latest status in ministries. (Item 3.4 (c) of the ToR).
8. The GoI session immediately before the M/C meetings
Responding to the request of PMTs, GoI parties started to have a GoI session immediately before the M/C meeting since 2016 in order to discuss internal GoI management issues related to the implementation of the ODA Loan projects. Based on the discussion, the GoI has been able to inform GoJ and JICA with the pursuant actions to be taken by the GoI. These meetings contributed to the enhancement of the GoI ownership of the projects. The LMU supported the M/C to organize the agendas of these sessions. (Item 3.4 (c) of the ToR)
9. Personnel Changes in the M/C members – Oversight Ministries
The LMU has considered one of the critical risks for the ODA Loan monitoring mechanism is that the personnel changes in the M/C members. A ministerial order issued by the Minister of Planning on 10 August 2020 appointed new Acting DG of the

DIC. Meanwhile, a Diwani Order dated 02 September appointed new DG of the DPD-MoF. Both have the limited experience on the ODA Loan projects, therefore, These new appointments of new representatives of oversight ministries will have impact on the discussions during the M/C meetings and the interactions and flow of work between the M/C, the oversight ministries, the implementing ministries/agencies and the PMTs until they get familiar with. The LMU has conducted on-the-job training to capacitate the Follow-Up Team/MoP on monitoring ODA Loan projects and will also assess the impact of the appointment and propose reasonable capacity development plan to fill the gap of newly assigned officials' understanding on Projects.

II. Support for Project Formulation

1. Under the FMA Agreement (IX), JICA and UNDP agreed that the LMU shall provide Project Formulation support to JICA and the GoI by facilitating discussions, coordination and sharing documents within the GoI and between JICA and the GoI. In order to accelerate the formulation process of the new ODA Loan projects, the following LMU's inputs were provided (Clause 3.2 of the ToR);
 - a. Follow-up on the loan requesting process by the GoI;
 - b. Supporting the needs identification and prioritization by the line ministries and providing advice on the optimal options for the ODA Loan projects with JICA;
 - c. Facilitating MoP's approval of proposed projects and listing them on the Investment Programme as prerequisite for listing on the Federal Budget;
 - d. Enhancing the GoI understanding of the ODA Loan project cycle and rules and regulations; and
 - e. Providing recommendations and feedbacks from the findings of the following up the process to the GoI and JICA.

No.	Project	Date	LMU's Action
1	Liberated Areas (all), Baghdad Sewerage, Samawah Water	8 July 2019	Meeting with JICA HQ Mission, JICA Iraq Office and MoP
2	Liberated Areas (all), Baghdad Sewerage, Samawah Water	1 August 2019	Meeting with JICA HQ Mission, JICA Iraq Office and MoP
3	Liberated Areas (all), Baghdad Sewerage, Samawah Water	7 August 2019	Meeting with JICA HQ Mission, JICA Iraq Office and MoP
4	Liberated Areas (all), Baghdad Sewerage, Samawah Water	3 September 2019	Meeting with JICA HQ Mission, JICA Iraq Office and MoP
5	Liberated Areas (all)	19 September 2019	Meeting with JICA HQ Mission, JICA Iraq Office and MoP
6	Liberated Areas (MoE)	9 July 2019	Meeting with JICA HQ Mission and MoE
7	Liberated Areas (MoE)	29 July 2019	Meeting with JICA HQ Mission and MoE
8	Liberated Areas (MoE)	31 July 2019	Meeting with JICA HQ Mission and MoE
9	Liberated Areas (MoE)	18 September 2019	Meeting with JICA HQ Mission and MoE
10	Liberated Areas (MoE)	30 September 2019	Meeting with JICA HQ Mission and MoE
11	Liberated Areas (MoE)	1 October 2019	Meeting with JICA HQ Mission and PMAC
12	Liberated Areas (MoE)	2 October 2019	Meeting with JICA HQ Mission and MoE
13	Liberated Areas (MoE)	17 October 2019	Meeting with JICA and MoP to sign the Minutes of Discussions
14	Liberated Areas (MoH)	7 July 2019	Meeting with JICA HQ Mission and MoH
15	Liberated Areas (MoH)	10 July 2019	Meeting with JICA HQ Mission and MoH
16	Liberated Areas (MoH)	28 July 2019	Meeting with JICA HQ Mission and MoH
17	Liberated Areas (MoH)	1 August 2019	Meeting with JICA HQ Mission and MoH

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No.	Project	Date	LMU's Action
18	Liberated Areas (MoH)	3 September 2019	Meeting with JICA HQ Mission and MoH
19	Liberated Areas (MoH)	15 September 2019	Meeting with JICA HQ Mission and MoH
20	Liberated Areas (MoHESR)	8 July 2019	Meeting with JICA HQ Mission and MoHESR
21	Liberated Areas (MoHESR)	29 July 2019	Meeting with JICA HQ Mission and MoHESR
22	Liberated Areas (MoHESR)	30 July 2019	Provision of the presentation for the financial rules and regulation under the L/A to MoHESR
23	Liberated Areas (MoHESR)	2 September 2019	Meeting with JICA HQ Mission and MoHESR
24	Liberated Areas (MoHESR)	16 September 2019	Meeting with JICA HQ Mission and MoH
25	Liberated Areas (MoHESR)	29 September 2019	Meeting with JICA HQ Mission and MoHESR
26	Liberated Areas (MoHESR)	1 October 2019	Meeting with JICA HQ Mission and MoHESR
27	Baghdad Sewerage	1 March 2020	Meeting with MoP & PMT of MoB.
28	Samawah Water	9 July 2019	Meeting with JICA HQ Mission and MMPW
29	Samawah Water	30 July 2019	Meeting with JICA HQ Mission and MMPW
30	New projects	17 October 2019	Attended JICA's meeting with PMAC
31	New projects	23 January 2020	Meeting with PMAC
32	New projects	30 January 2020	Meeting with MoP

2. Currently, the formulation of the new projects is under the process of the GoI, and there are some challenges because that the Federal Budget Law 2020 has not yet been approved by the CoM and enacted by the CoR. The LMU is continually communicating with the MoF, MoP and line ministries to recommend how to materialize these projects. (refer to the below section VI. Financial Management - 9.)
3. Restructuring the DIC and the Following-Up Team for Projects Funded by Foreign Loans and Grants in MoP
Ministerial Order No. 43 dated 10 August 2020 issued by the Minister of Planning restructured the DIC, detaching the "Development Projects Evaluation and Follow-Up Subdivision", a key counterpart of the LMU in monitoring the ODA Loan project, and attaching it to the Follow-Up and Coordination Division of the DGIP. This restructuring transferred the responsibility of monitoring international donors' funded projects, including the ODA Loan projects, from the DIC to the DGIP.

This restructuring implies that the role of the DGIP in the ODA Loan Programme will expand from listing on the Investment Programme and facilitation of tax exemption and custom duty waiving to monitoring progress in implementation and disbursement. Also, this restructuring implies that the leadership of the Follow-Up Team for Projects Funded by Foreign Loans and Grants will be transferred to the DGIP. Meanwhile, the role of the DIC will be limited to technical assistance, coordination and reporting on

international donors' interventions via the Iraq Development Management System (IDMS) database.

The LMU is following up closely the impact of these changes in positions and structures on the ODA Loan Programme and will update JICA and the M/C accordingly.

III. Preparatory Assistance for the ODA Loan Projects

1. The LMU maintained its contribution to the major areas of (i) developing the criteria for assigning the PMT members, (ii) evaluating and providing advice on the optimal organizational set-up, and (iii) establishing work procedures and coordination mechanisms. Under FMA Agreement (IX), the LMU provided consultations to the PMTs of IQ-P3, P6, P7, P9/26, P11/P28, P13, P19/29, P20, P21, P22, P23, P24, P25, and P27 as required, such as for restructuring the duties and responsibilities as consequence personnel changes, pointing out the missing functions in the PMTs, representation of the PMTs in the ODA Loan set-up, coordination of the workloads etc. and proposing better organizational set-ups. (Item 3.3 (a) of the ToR)

For the purpose of the preparatory Assistance, and in addition to the regular meetings with the PMTs, the LMU attended the following meetings.

No.	Project	Date	Description
1	IQ-P13	23 December 2019	Attended JICA's meeting with MMPW
2	IQ-16	9 June 2019	Attended JICA's meeting with MoH
3	IQ-P23	2 March 2020	Site visit to confirm the status of the preparation
4	IQ-P27	1 March 2020	Meeting with MoP

2. Effectuation of the New Projects
The pending effectuation of the L/A of IQ-P23 has been finally resolved and the project has been effectuated on 30 October 2019. In previous cases, such delays in effectuation led to serious consequences on cost estimates and design parameters made during the projects' formulation stage and could have increased the risk factors of the projects during the implementation stage. The L/A of IQ-P29 was also effectuated on 10 December 2019. (Item 3.3 (c) of the ToR)
3. Implementing Ministries/Agencies Restructuring
The name of Ministry of Municipalities and Public Works is still officially and legally as it is. The CoM, in its 33rd Session held on 27 August 2019, endorsed the draft Law of the Council of Ministers and Ministries and sent to the CoR to enact. This law is supposed to legalize the merger of MMPW with MoCH as MoCHMPW and the merger of MoH and the Ministry of Environment as MoHE. However, the draft that the CoR had the 1st Reading of on 5 September 2020 didn't have any stipulation on these merges as expected. So, the names Ministry of Municipalities and Public Works and Ministry of Health remain legally valid. (Item 3.3 (e) of the ToR)
4. Evidence of Authority
The LMU has monitored and facilitated the process of preparing and issuing the EoA between the MoF, implementing ministries/ agencies and the PMTs. The process itself was well established between them, but the LMU observed that the general communication line between the ministries is the major challenge for the smooth

issuance. After COVID-19 pandemic, the number of staff who worked at the offices was reduced. This caused delay in the process of issuing the EoA. (Item 3.3 (b) of the ToR)

5. Overall project implementation plan

The LMU has followed up the process of PMT's establishing the overall project implementation plan. Specifically, the LMU focused on IQ-P13, which is taking too much time to finalize IPs, and supported the PMTs in understanding JICA's comments and communications. (Item 3.3 (c) of the ToR)

6. Land Acquisition (Item 3.3 (c) of the ToR)

The land acquisition process within the GoI system is one of the challenges to initiate projects and tends to cause the delay, such as the case of IQ-P22. In the GoI management system, the PMT, via the implementing ministry/agency, should initiate the process of requesting the land allocation well before signing the main contract(s). This depends partially on the PMT's coordination with the project consultant to ensure the earliest initiation of the process. The LMU continuously monitors if there's any area to be improved as part of the capacity development intervention with the PMTs.

- a. As to the case of IQ-P22, though the matter remains subject to legal argument, the CoM issued Decision No. 393 (2019) to accelerate the energy project implementation. The Decision provides certain actions to avoid the time-consuming process of land allocation and transfer of ownership. This is in line with CoM Decision No. 245 (2019) "Vision on Improving the Businesses and Investment Environment" which stresses the necessity of facilitating and expediting the process of land allocation and transfer of ownership. CoM Decision No. 245 (2019) also warns that punitive and penal actions shall be taken against anyone responsible for delaying the process of land acquisition and transfer ownership.

This time-consuming issue is one of the key challenges to the business environment and investment in Iraq. Based on CoM Decision No. 245 (2019), CoM Decision No. 393 (2019) dictated that MoE is authorized to start implementing the Government Investment projects located on a land allotted or owned by other GoI entities upon the "initial approval of the entities owning land or other entities directly relevant".

For the case of IQ-P22, since MoE already have the initial approval, this decision strengthens the legal basis to start implementing the project. (Item 3.3 (c) of the ToR)

- b. The LMU has been also closely monitoring the process of the land acquisition of IQ-P23 between the PMT and Erbil Municipality to ensure the completion of the process before advertising the bid. The Project has been facing challenges without physical presence of the Consultant on the site due to the COVID-19; nonetheless, the PMT is actively coordinating the issue with the support of the Minister.

7. The LMU also extended its support in the Banking Arrangement between MUFG and TBI for IQ-P29 by facilitating the communication between the PMT and TBI and explaining the purpose of signing the indemnity to the PMT.

IV. Project Management (Procurement Management)

As a result of the LMU's monitoring activities of Procurement Management, PMTs' understanding of and compliance with JICA rules and regulations has remarkably improved, as well as the timeliness of the procurement process. With new PMTs started their procurement processes, the basic knowledge of JICA procurement guidelines has to be strengthened. The LMU will continuously and carefully monitor and identify any bottlenecks with new and on-going projects.

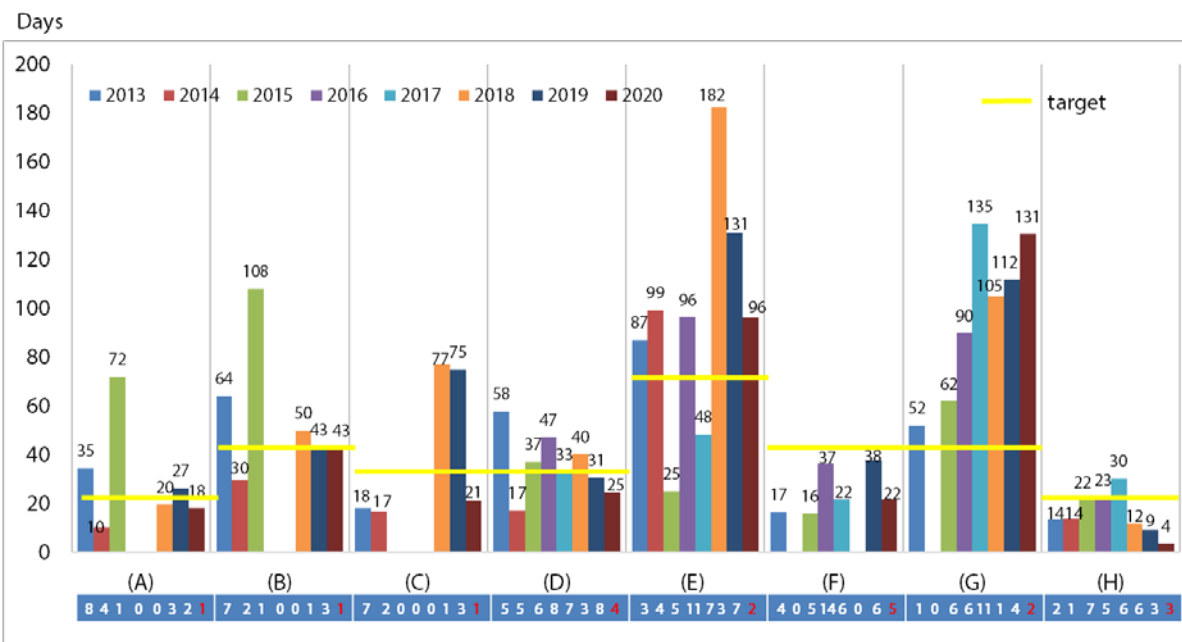
1. Procurement Plans (Item 3.4 (d) of the ToR)

Submission of the Procurement Plans was one of the mandatory exercises for all PMTs as emphasized from time to time since the JICA ODA Seminar of February 2014 and the successive M/C meetings. All PMTs have submitted their Procurement Plans for 2019, with the LMU provided support as needed. The LMU supported for preparation and submission of the Procurement Plans for 2020. For example, requested by the PMT for IQ-P19/P29, the LMU provided and explained the format of Procurement Plan, and advised on their draft of Procurement Plan for 2020.

2. Procurement Management

a. Progress in procurement processes was verified through various monitoring activities. The LMU has observed some challenges with IQ-P16, P20, P22, P24, and P28 to obtain JICA's concurrence on procurement documents, such as prolonged discussion relating with JICA's concurrence on Bid Evaluation for Construction Work of IQ-P16, and for Package 4 of IQ-P11/P28. However, as a general trend, these projects have accomplished shorter periods for each procurement process after learning from their experiences with previous lots and/or procurement management trainings provided by the LMU. As shown in the chart below, which shows average days of procurement processes in each year, generally, spent days for each procurement process in 2020 are shorter than 2018 when the new projects started their procurement process. Yet, the contract negotiations remain as challenges. (Item 3.4 (e) and (f) of the ToR)

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(A) JICA's concurrence of PQ Document, (B) PQ Evaluation, (C) JICA's concurrence of PQ Evaluation, (D) JICA's concurrence of Bid Documents, (E) Bid Evaluation, (F) JICA's concurrence of Bid Evaluation, (G) Contract Negotiation, (H) JICA's concurrence of Contract
 Figures below (A) – (H) show the number of Lots/Packages which conducted the procurement process in the year. For example, in 2019, PQ evaluation was conducted in 3 lots/packages.
 Excluded data: (E) P2 Lot 5 (G): P8 Lot 6 and P9 PK3, (F): P15 PK2, (H):P21

- b. Verifying that the procurement processes are conducted in accordance with JICA guidelines is one of the key monitoring activities of LMU. Thus, the LMU attended each procurement event, such as P/Q document openings, pre-bid meetings and bid openings and reported to JICA the findings and/or bottlenecks in order to prevent deviation. Attended events and follow-up meeting are shown in the table below. (Item 3.4 (a) and (f) of the ToR)

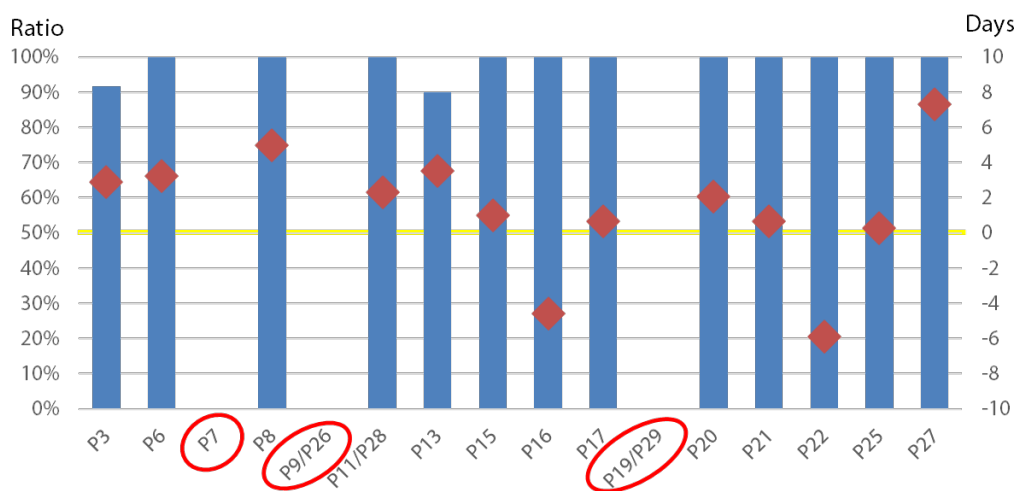
No.	Project	Date	Description
1	P9/P26	11 July 2019	Singing Ceremony of PK 1R
2	P11/P28	10 June 2020	Bid opening of PK3- Lot 1
3	P11/P28	8 July 2020	Bid opening of PK 4
4	IQ-P16	20 August 2019	Bid Opening for the Construction of Lot 1
5	IQ-P16	11 December 2019	Financial Bid Opening for the Construction of Lot 1
6	IQ-P16	8 March 2020	Clarification of the Bid Evaluation
7	P19/P29	25 November 2019	Technical Bid Opening (EPC) held in the meeting room of TECHNIP Co. in Abu Dhabi, UAE
8	P19/P29	2 March 2020	Financial Bid Opening of (EPC) held in the meeting room of TECHNIP Co. in Abu Dhabi, UAE
9	P19/P29	9 March 2020	Alternative Price Bid Opening (EPC) in the SRC
10	IQ-P20	26 August 2019	Tech Bid's Opening of Package 3C
11	IQ-P20	15 October 2019	Price Bid's Opening of Package 3C in GCPI
12	IQ-P22	30 June 2019	Bid opening Lot 1
13	IQ-P22	29 July 2019	PQ Opening of Lot 3
14	IQ-P22	14 October 2019	Bid opening Lot 4
15	IQ-P22	3 November 2019	Bid opening Lot 2
16	IQ-P22	21 November 2019	Financial Bid opening Lot 1

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No.	Project	Date	Description
17	IQ-P22	29 December 2019	Financial Bid opening Lot 2
18	IQ-P22	29 December 2019	Financial Bid opening Lot 4
19	IQ-P22	26 January 2020	PQ Opening of Lot 5
20	IQ-P22	13 February 2020	Clarification of Procurement Process
21	IQ-P22	1 March 2020	Bid Opening Lot 3
22	IQ-P22	28 April 2020	Financial Bid opening Lot 3
23	IQ-P23	9 December 2019	Singing Ceremony of Consultant Services
24	IQ-P24	31 July 2019	Singing of Lot 3 Contract
25	IQ-P24	31 July 2019	Singing of Lot 4 Contract
26	IQ-P24	1 December 2019	Singing of Consulting Services Contract
27	IQ-P27	4 August 2019	Financial Opening of Consultant Services

3. Monthly Progress Reports (Item 3.4 (g) of the ToR)

- a. The LMU provided regular feedbacks on Monthly Progress Reports (MPRs) jointly with JICA. This has resulted in the quality of reporting improved across all projects, which enabled JICA and the LMU to capture more accurate information. Also, JICA and the LMU enhanced their business cycle for reviewing MPRs in timely and interactive manner.
- b. The LMU is encouraging the PMTs to submit their MPRs in timely manner. The charts below show the submission ratio and average deviation in days from the submission due date for each project in 2019.



* IQ-P23, P24 and P27 were waiting for hiring the consultants.

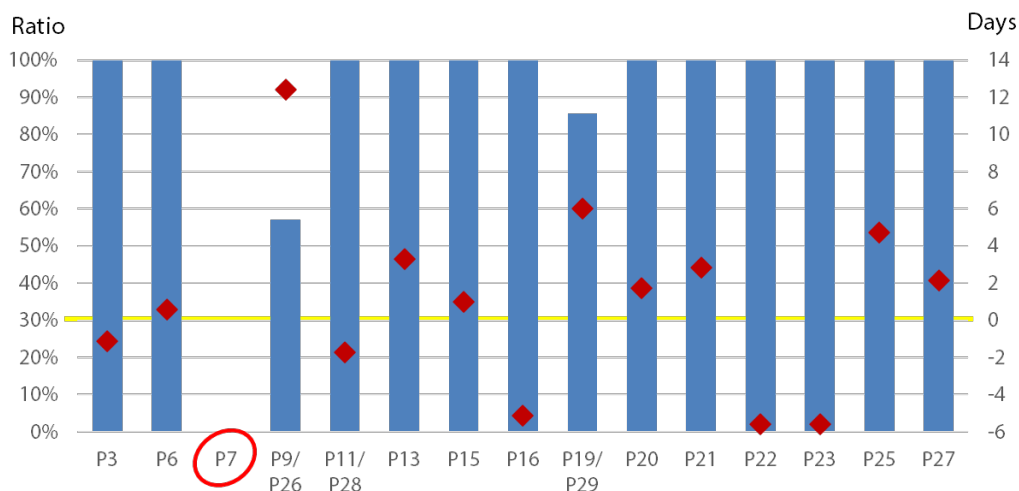
Ratio of Submission and its Punctuality of Monthly Progress Reports (As of 31 December 2019)

- c. In order to improve the regularity of certain PMTs' submissions of their MPRs, specifically, IQ-P7, P9/P26, and P19/P29, the LMU conducted a presentation on how to prepare MPRs during the meeting with the PMTs in Basra on 7 February 2020. So, since March 2020, the PMT for IQ-P9/P26 and P19/P29 started submitting their MPRs within the due time as shown in the chart below.

By comparing these charts, it can be said that the submission ratio of MPRs is increasing and the MPRs have been submitted in more timely manner. Even in IQ-

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P9/P26, the PMT has been submitting its MPR within due time since March 2020. The PMTs for IQ-P7 needs to be encouraged to submit its MPR.



Ratio of Submission and its Punctuality of Monthly Progress Reports (As of 30 June 2020)

V. Project Management (Contract Management)

1. Physical Monitoring on Site (Item 3.4 (a) and (b) the ToR)
 - a. The LMU conducted physical monitoring of the implementation of the projects through timely on-site inspection, verification and updating the progress of each project as detailed below:

No.	Project	Date	Description
1	IQ-P3	16 September 2019	Completion Ceremony
2	IQ-P6	23-27 June 2019	Inspection meetings of the Heat Exchanger
3	IQ-P6	11 September 2019	Site visit and meeting with JICA and PMT
4	IQ-P9/P26	20 June 2019	Site visit and meeting with JICA and PMT
5	IQ-P9/P26	11 July 2019	Site visit and meeting with JICA and PMT
6	IQ-P9/P26	11 September 2019	Site visit and meeting with JICA and PMT
7	IQ-P9/P26	22 September 2019	Site visit with the meeting
8	IQ-P9/P26	8 February 2020	Site visit and monitoring
9	IQ-P9/P26	28 February 2020	Site visit with meeting
10	IQ-P9/P26	11 March 2020	Contractual issues on PK2R at MMPW HQ
11	P11/P28	9 September 2019	Site visit to WTP in Halabja
12	IQ-P15	8 September 2019	Site visit and monitoring
13	IQ-P15	3 October 2019	Monthly Coordination Meeting
14	IQ-P15	20 October 2019	Site visit and monitoring
15	IQ-P15	13 November 2019	Site visit and monitoring and Monthly Coordination Meeting
16	IQ-P15	30 December 2019	Site visit and monitoring
17	IQ-P15	9 January 2020	Monthly Coordination Meeting
18	IQ-P15	12 February 2020	Monthly Coordination Meeting
19	IQ-P15	3 March 2020	Monthly Coordination Meeting
20	P19/P29	11 July 2019	Site visit and Meeting with JICA and PMT
21	P19/P29	11 September 2019	Site visit and meeting with JICA and PMT

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22	IQ-P20	19 June 2019	Site visit and Meeting with JICA and PMT
23	P21, P25	3 September 2019	Meeting with the PMT

- b. After imposing the curfew in mid-March 2020, almost all projects had to stop their construction work. No site visits were conducted since then. Instead, the LMU increased communication with the PMTs via phone calls and SMSs so that the LMU could grasp the latest situation of each project timely.
 - c. In 2012, the LMU set up the procedure that the LMU consults with JICA to consolidate the agenda of any physical monitoring activity that shall be discussed with PMTs prior to the mission and submitting mission reports to JICA. In the first quarter of 2016, the LMU and JICA reviewed the information sharing process in order to share the findings on the sites, especially the bottlenecks and challenges, in timely manner.
 - d. Spread of COVID-19 after February 2020 has made it quite difficult for foreign experts and workers to work in the project site, resulting in further delay of construction works of the projects such as IQ-P9/P26, P15, P20, P21 and P25. These projects also have other factors causing the delay of construction work, and the LMU has been assisting the PMTs of these projects by facilitating the communication between the PMTs and JICA and sharing related information with both parties. For example, regarding payment disruption by MoLSA for IQ-P9/P26, the LMU prepared a report about chronology of the related letters, legal and contractual viewpoints, provided further clarifications and recommendations on the issue and submitted the report to JICA. Regarding the issue of tilted pile in Package 4A of IQ-P20, the LMU explained to the PMT about the expectation and situation of the Contractor, the Consultant and JICA, when requested by the PMT and/or JICA for such an explanation and reported the result of the explanation to JICA.
 - e. The LMU is focusing on the contract management issues to obtain detailed information from the PMTs that can be used as lessons learned for other projects.
2. The LMU continued the monitoring and verification of the management of the physical assets, particularly the utilization of equipment and machinery procured under the ODA Loan. such as IQ-P1, P17 and P21. The findings were reported to JICA, and the LMU has been following up the required actions after consultation with JICA. The LMU will continue to explore this matter to ensure the adequate usage of the procured equipment and machinery for further recommendation to the M/C (Item 3.4 (j) of the ToR).
 3. The LMU has been continuously following up the status of PMT's preparation and submission of the Project Completion Report. For IQ-P4, the LMU supported the new staff of the PMT to finalize the Project Completion Report based on JICA's comments. (Item 3.4 (k) of the ToR)
 4. JICA and the LMU have conducted quarterly meetings in-between the M/C meetings to share and update information on project progress for close monitoring; however, due to the security situation in Iraq since October 2019, the meetings were held more frequently for closer coordination. Especially, after escalating social unrest and spread of COVID-19 in 2020, face-to-face meeting could not be held. So, JICA and the LMU held online meetings. The table below lists these meetings. (Item 3.4 (b) the ToR)

Date	Type of Meeting/Locations
27 August 2019	Face-to-Face, in Baghdad

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23 September 2019	Face-to-Face, in Baghdad
5 December 2019	Face-to-Face, in Baghdad
14 January 2020	Face-to-Face, in Amman
17 February 2020	Face-to-Face, in Amman
11-12 May 2020	Online
23 June 2020	Online
1 September 2020	Online

5. Since 2019, the daily base communication between JICA and LMU has been increased on the management status check of the GoI ministries and agencies as well as usual monitoring on the detailed issues of each project. In order to identify issues and obtain information required to be followed up with JICA, the LMU started to make progress monitoring sheets weekly, and sending them to JICA as shown in the list below. For acquiring required monitoring data and information and informal and unofficial information from within the GoI system, the LMU continued to communicate with various levels of the GoI officials, including site managers and resident engineers as well as the administrative and logistical support staff in the implementing ministries and agencies as well as the oversight entities. (Item 3.3 (e) of the ToR).

6. Due to the deteriorated security, the political transition, and the COVID-19, the following-up on the press release, specifically the relevant government decisions became very important for implementation of ODA Loan projects and forecasting the situation. Thus, the LMU has closely followed up those issues and shared them with JICA, while cross-checking the information with sources within the GoI and provided analyses and recommendations. (Item 3.4 (i) of the ToR)

List of Weekly Monitoring Report

#	Update Date	Remarks
1	4 November 2019	Security Situation and Ministries/Agencies Management Status
2	12 April 2020	Sent together with weekly update on COVID-19 news/PRs
3	19 April 2020	Sent together with weekly update on COVID-19 news/PRs
4	26 April 2020	Sent together with weekly update on COVID-19 news/PRs
5	3 May 2020	Sent together with weekly update on COVID-19 news/PRs
6	10 May 2020	Weekly Monitoring Report
7	17 May 2020	Updates on ODA Loan and COVID-19 news/PRs in 2-14 May were sent separately
(There was no report in the week of May 18 because of Eid al-Fitr)		
8	31 May 2020	Weekly Monitoring Report
9	7 June 2020	Weekly Monitoring Report
10	14 June 2020	Weekly Monitoring Report
11	21 June 2020	Weekly Monitoring Report
12	28 June 2020	Sent together with update on ODA Loan and COVID-19 news/PRs in 8-27 June
13	5 July 2020	Sent together with weekly update of ODA Loan and COVID-19 news/PRs
14	12 July 2020	Sent together with weekly update on ODA Loan and COVID-19 news/PRs
15	19 July 2020	Sent together with weekly update on ODA and COVID-19 news/PRs
16	26 July 2020	Sent together with weekly update of ODA Loan and COVID-19 news/PRs

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#	Update Date	Remarks
17	9 August 2020	The week of 2 August was Eid al-Adha. Sent together with weekly update on ODA Loan, COVID-19 and Turkish Airstrikes news/PRs
18	16 August 2020	Sent together with weekly update on ODA Loan, COVID-19 and Turkish Airstrikes news/PRs
19	23 August 2020	Sent together with weekly update on ODA Loan and Turkish Airstrikes news/PRs
20	30 August 2020	Sent together with update on ODA Loan and COVID-19 news/PRs in 15–29 August and weekly update on Turkish Airstrikes news/PRs
21	7 September 2020	Sent together with weekly update on ODA Loan and Turkish Airstrikes news/PRs

7. Tax Exemption and Custom Duty Waiving (Clause 3.1 and Item 3.5 (h) (i) and (j) of the ToR)

- a. Tax exemption and custom duty waiving have been negatively impacting project implementation for the last eight years and were recognized as cross-cutting issue at the M/C level. The LMU has closely monitored the situation and provided suggestions and recommendations to the M/C. As a result, the M/C is taking actions promptly once there is any policy change related to this issue to avoid any negative impact on the implementation of the ODA Loan projects.
- b. The LMU supported the projects in KRG to sort out the legal basis of the tax exemption and custom duty waiving, as the KRG has their own regulations and procedures in this regard, for which the LMU provided an analysis of in the past. Yet, the KRG relies on the legal basis provided by the federal laws and regulations. The LMU supported the approval process for IQ-P11/P28 based on the legal framework.

8. Facilitating communications with MoF and MoP on the reallocation of projects' funds among categories (Item 3.4 (c) of the ToR)

It was reiterated in the 44th M/C meeting that the line ministries need to get approval of MoF for reallocation of the projects' funds prior to JICA's process on the request for the reallocation. After the 44th M/C, several projects issued request letter for reallocation that have already been processed, such as the requests for reallocation of IQ-P3, P7, P24 and P25.

However, the change in personnel and the spread of COVID-19 delayed MoF's approvals because the operations in MoF became limited. Other than COVID-19, several factors caused the delays in the process, namely, the requirement that the letter of request should be signed by the minister or deputy minister, and the accuracy of the exchange rate in the letter. The LMU has facilitated the reallocation request processes by communicating MoF's staff to monitor the process, advising the PMTs how to process the request, if asked, and reporting to JICA about latest situation of the procedures.

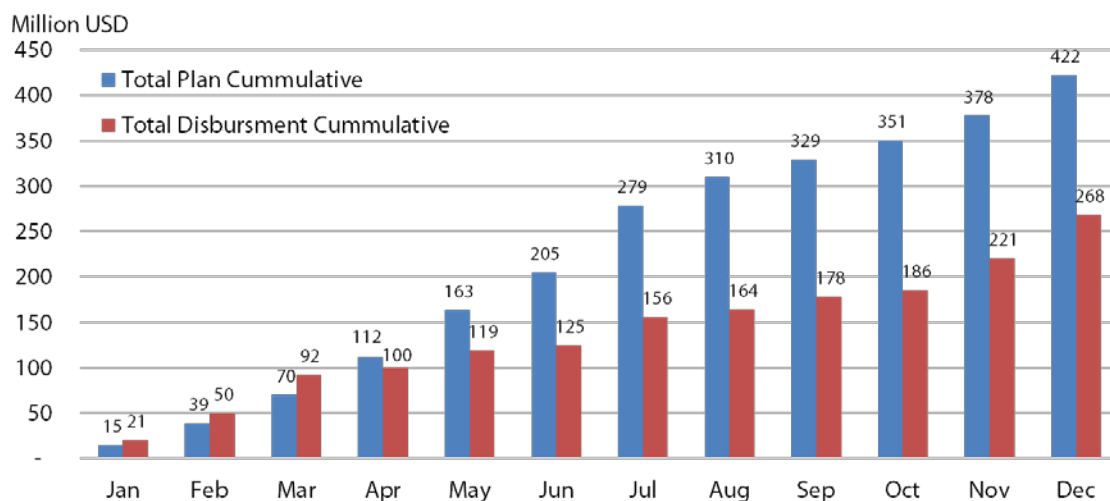
9. Related information and documents on laws, regulations, instructions, directives and letters are collected, translated and provided to JICA with the analysis and recommendations. (Clause 3.4 (i) of the ToR)

10. FIDIC, Chartered Institute of Procurement and Supply, the World Bank, international business consulting firms and international organizations, including UN agencies, issued analysis and recommendation on how to handle the contractual issues caused by COVID-19. The LMU has started reviewing the statuses of the contracts under ODA Loan projects impacted by COVID-19, and categorized issues, and will continue its analyses on future settlements.

VI. Financial Management

1. Disbursement Plans for 2019 (Item 3.4 (a) and (h) of the ToR)

- a. Except P9/P26, all required PMTs submitted the Annual Disbursement Plans for 2019.
- b. The gaps between the planned and actual disbursement has increased during 2nd and 3rd quarters of 2019, as shown in the chart below. The disbursed amount was approx. USD 268 Mil only and deviation from the plan is approx. USD 154 Mil. Considering the fact that the accumulated plan amount does not include the IQ-P9/26, which disbursed USD 62 Mil, the actual gap is quite serious compared to the past years' records. The reason(s) of deviation shall be identified, and the necessary action(s) were agreed on and confirmed with the concerned PMTs.



%	140%	128%	132%	91%	72%	61%	56%	53%	54%	53%	58%	64%
Div	-6.0	-10.8	-22.1	9.8	46.0	81.5	123.2	146.1	150.8	164.9	157.2	153.8

(Against plan of each month) .

Note: Plans P9/P26, P21 are not included

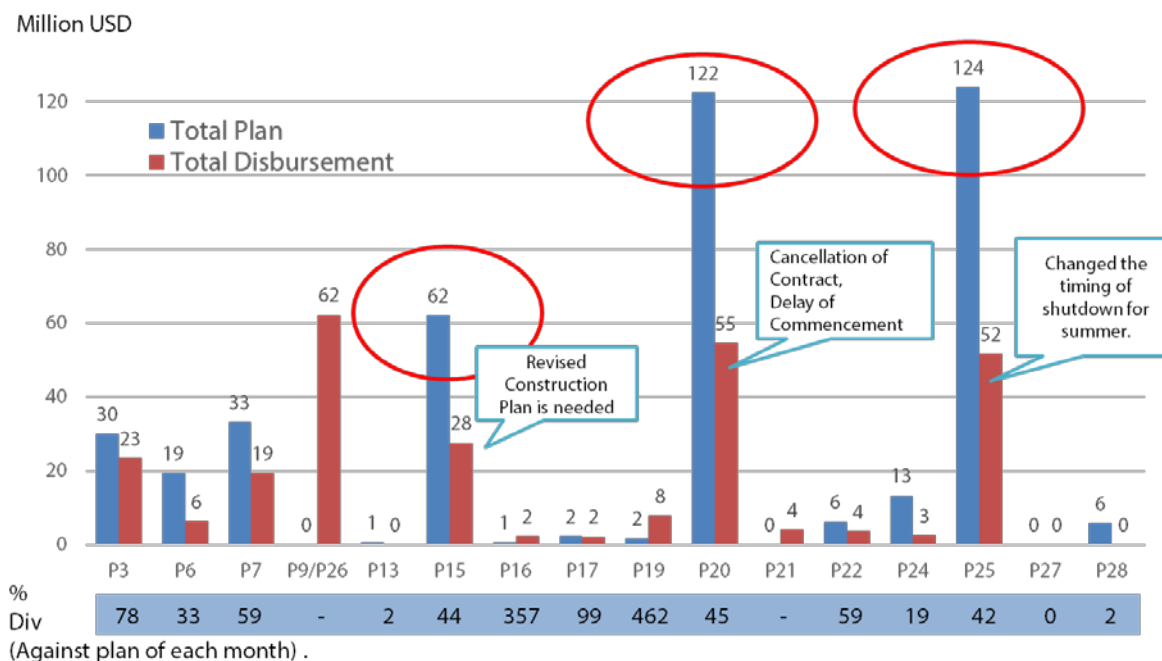
1USD=100JPY, 1EUR=130JPY

Total Actual Disbursement against Total Planned Disbursement (as of 31 December 2019)

- c. As demonstrated in the below chart, the delay in implementation is an issue, with the overall deviation being more than 60% in 2019. This gap was mainly caused by IQ-P15 (44% achievement – deviation was approx. USD 34 Mil); IQ-P20 (45% achievement – deviation was approx. USD 67 Mil) and IQ-P25 (42% achievement – deviation was approx. USD 72 Mil), even though these projects, with IQ-P9/P26, were supposed to be the four largest projects to contribute to the disbursement of Iraq's ODA Loan portfolio in 2019.

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- d. IQ-P9/P26: The gap was mainly caused by the delay of construction work. The LMU observed that each party (Package 2R) insisted on different reason for the delay, such as;
- i. The PMT: The contractor did not respond to the Ministry’s requests to increase activities at the project site
 - ii. The Contractor: Delay of the Engineer’s site inspection and delay of evaluation had a direct impact on the cash flow
 - iii. The Sub-contractor: The Contractor did not pay the Sub-contractor’s financial entitlement for construction work.
- All of these reasons, more or less, led to the delay of construction work.
- e. IQ-P20: The gap was mainly caused by the cancellation of the Contract for Package 3A and delay in concluding contracts and the financial arrangement for the commencement of the works for Package 3C.
- f. IQ-P25: The gap was mainly caused by the changed timing of shutdown of Unit No. 1, causing the delay of rehabilitation work. In addition, “latest shipment date” in the L/C needed to be extended until December 2019 due to the natural disaster that happened in Japan, but GCEEP - South Region took long time to obtain the approval of the Investment and Contract Department in MoE , which led to delay of the this part of disbursement in 2019



Note: Plans P9/P26, P21 are not included

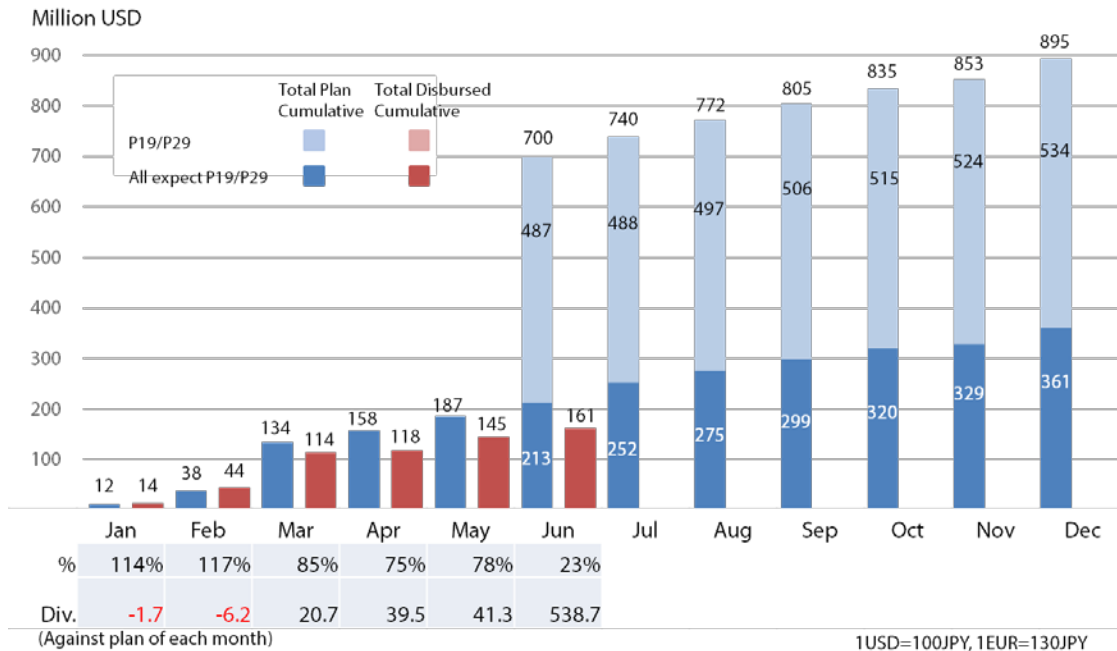
1USD=100JPY, 1EUR=130JPY

Actual Disbursement against Planned Disbursement by Project (as of 31 December 2019)

2. Disbursement Plans for 2020 (Item 3.4 (a) and (h) of the ToR)
 - a. As of August 2020, the PMTs of IQ-P7 and IQ-P9/P26 have not submitted their Annual Disbursement Plans for 2020 while the other required PMTs did submit their Annual Disbursement Plans.
 - b. As shown in the charts below, the gaps between the planned and actual disbursement increased in June 2020 because the advance payment for IQ-P19/P29 was planned to be disbursed in June, but this didn’t happen until the end of June

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2020 due to the formulation of the new Cabinet. So, the achievement rate of the other projects dropped into 63% in June, considering the fact that the disbursement plan of IQ-P9/P26, which disbursed USD 26 million, was very low at mid - 2020. Though restriction of the travels continued longer than the anticipated, the PMTs are requested to review the reasons and bottlenecks caused by factors other than COVID-19 to identify if any area can be improved for accumulating the disbursement amount.



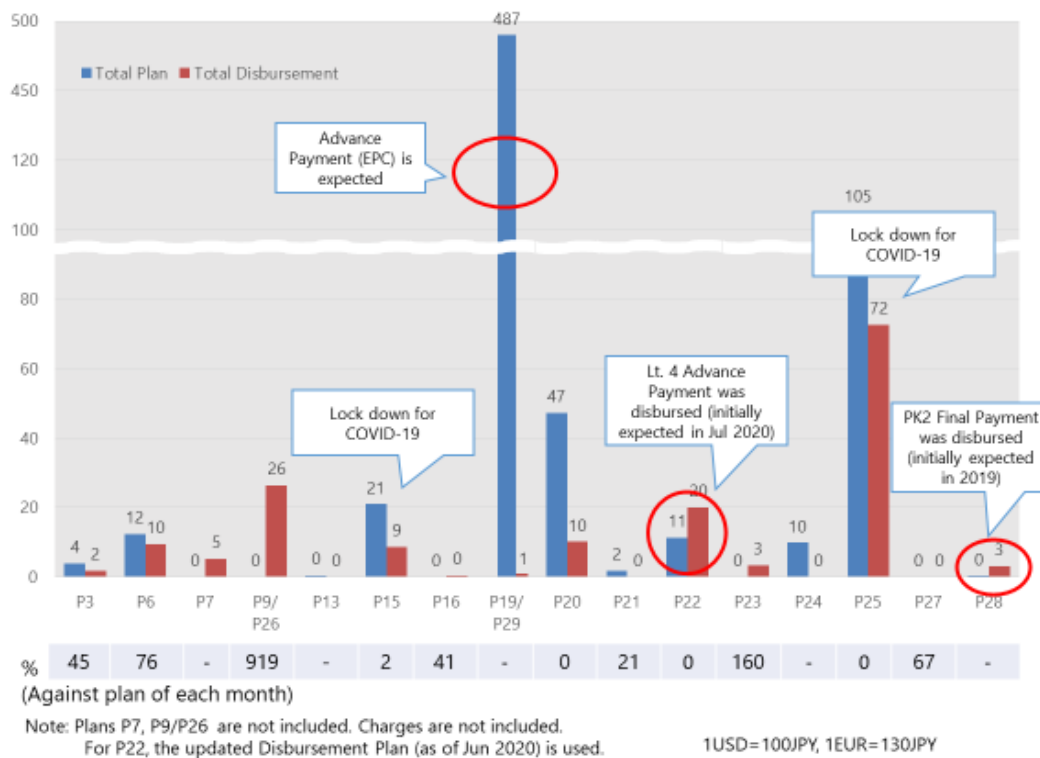
Note: Plans P7, P9/P26 are not included. Charges are not included.

For P22, the updated Disbursement Plan (as of Jun 2020) is used.

Total Actual Disbursement against Total Planned Disbursement (as of 30 June 2020)

- c. As shown in the charts below, the gaps between the planned and actual are mainly caused by the shutdown of the sites or travel restrictions on the contractors of IQ-P6, P15, and P25 due to COVID-19. However, , other projects maintained somehow steady progress in the implementation considering current situation. As to IQ-P20, the PMT is facing difficulties in concluding the contract of PK3C and on settling the contractual issues of PK 4A, which were also negatively affected by the global situation under COVID-19.

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Disbursement Plan and Actual (each project) (as of 30 June 2020)

3. Disbursement during JFY2019

The cumulative disbursement amount in JFY is very critical issue for the Japanese foreign policy towards Iraq as a result of the implementing capacity of the GoI. The disbursement amount in JFY 2019 was approx. USD 290 Mil, which is an improvement compared to JFY2018, yet relatively lower than past years.

4. Disbursement during JFY 2020

In 2020, COVID-19 has been hindering mobilization of international contractors and experts, causing delays in projects requiring physical works. Therefore, the Iraqi ODA Loan projects will face huge challenging situations in terms of disbursement amount. Up to June 2020, approx. USD 45.7 Mil was disbursed, while total expected disbursement amount until December 2020 is USD 841 Mil, including USD 600 Mil for the advance payment of IQ-P19/P29.

5. The LMU assessed the financial management processes of bookkeeping and financial management information system in the implementing ministries/agencies and in the MoF as limited to the Japanese ODA Loan and provided recommendations to JICA and the M/C. (Item 3.5 (c) and (d) of the ToR)

6. The LMU continuously monitored, supported and provided advice to PMTs to ensure that the financial management processes comply with JICA's applicable guidelines, in addition to the daily monitoring activities the specific issues tackled with are summarized in the table below. (Item 3.5 (c) of the ToR)

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No	Project	Date	Description
1	IQ-P3	16 March 2020	Extension of Siemens' L/C validity and TBI banking charge by coordinating between TBI and MUFG to TBI banking charges.
2	IQ-P3	18 June 2020	Black Sea's L/C amendment (extension and increasing amount)
3	IQ-P6	July August. 2019	Discrepancy acceptance process for BSL
4	IQ-P6	April-September 2019	Discrepancy acceptance process for IAC discrepancy
5	IQ-P6	9 March 2020	Supported the payment of MC discrepancy \$ 2,311,451.63
6	IQ-P6	16 June 2020	Consultant L/C Extension
7	IQ-P6	16 June 2020	L/C extension for IAC
8	IQ-P6	16 June 2020	L/C extension for MC
9	IQ-P6	16 June 2020	L/C extension for Lot B
10	IQ-P6	23 June 2020	L/C extension for BSL
11	IQ-P7	8 November 2019	L/C amendment for the Consultant
12	IQ-P7	27 February 2020	2nd L/C amendment for the Consultant
13	P9/P26	12 December 2019	Drafting, issuance, and advising of PK 1R
14	P9/P26	6 December 2019	L/C amendment for the Consultant
15	P9/P26	26 December 2020	Feedback to the Bill of Exchange of the Contractor
16	P9/P26	21 April 2020	L/C amendment for the Consultant with budget reallocation process
17	P9/P26	17 April 2020	Discrepancy acceptance process for PK 2R
18	P9/P26	29 June 2020	Discrepancy acceptance process for PK 1R d
19	IQ-P13	29 July 2019	Issues on L/C amendment for the Consultant.
20	IQ-P13	5 August 2019	Issues on L/C amendment for the Consultant.
21	IQ-P13	2 October 2019	L/C amendment for the Consultant
22	IQ-P16	8 May 2020	Discrepancy acceptance process for the Consultant
23	P19/P29	14 July 2020	Increase of the L/C amount of the Consultant:
24	IQ-P20	1 December 2019	LC extension for PK 4A
25	IQ-P20	2 December 2019	L/C extension for PK 3B
26	IQ-P20	9 December 2019	L/C amendment for PK 1C.
27	IQ-P20	25 February 2020	L/C amendment for PK 1C.
28	IQ-P20	19 March 2020	Discrepancy acceptance process for PK 1D
29	IQ-P20	21 April 2020	Discrepancy acceptance process for PK 1C
30	IQ-P20	21 April 2020	L/C extension for PK 1D
31	IQ-P20	19 August 2020	L/C extension for PK 1C
32	IQ-P22	16 January 2020	Drafting of the L/C Lot 1
33	IQ-P22	19 August 2020	Issuance of L/C Amount for Lot 1
34	IQ-P23	14 January 2020	Issues on Advance Payment L/G for the Consultant
35	IQ-P23	17 February 2020	Issuance of Advance Payment L/G for the Consultant
36	IQ-P24	11-13 July 2019	Drafting the L/C for Lot 3 and Lot 4.
37	IQ-P24	26 August 2019	L/C application of Lot 4
38	IQ-P24	18 September 2019	Identification of the Commencement date for Lot 4

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No	Project	Date	Description
39	IQ-P24	13 October 2019	Identification of the Commencement date for Lot 4
40	IQ-P24	6 November 2019	Drafting, issuance, and advising of the L/C for Lot 4.
41	IQ-P24	2 December 2019	Drafting, issuance, and advising of the L/C for Lot 3
42	IQ-P24	20 July 2020	L/C amendment for Lot3.
43	IQ-P25	4 December 2019	Issues on extending the latest shipment date on the L/C for the Contractor
44	IQ-P25	14 July 2020	L/C amendment for the latest shipment date for the Contractor:

7. The LMU monitored the financial management procedures under each project, identified any problems or malfunctions delaying the processes and provided advice and recommendations to JICA and the M/C to resolve these issues. For example, TBI charges, the sanctions on the advising bank for PK 1R of IQ-P9/P26, authentication of signatures for the TBI – especially for MMPW and MoIM, advising of the advance payment for IQ-P24, issues of anti-money laundering procedures in Iraq etc. (Item 3.5 (h) of the ToR)

8. Letters of Credit (L/C)

The LMU played key role to facilitate the communication among JICA, TBI, MUFG and implementing ministries/agencies, as well as beneficiaries in some cases, to follow-up the L/C issues. The LMU also supported implementing ministries / agencies on reviewing the L/C draft. These activities facilitated and accelerated the L/C issuance and payments. However, the challenges of opening L/Cs remain, especially on the preparation of the application form of the L/C and the accuracy of the application. (Item 3.5 (b) of the ToR)

Since October 2019, the LMU enhanced its efforts and facilitation between the TBI and PMT, and MUFG and TBI. Because the location of the TBI HQs was close to one of the sites of the protests, the L/C and L/G Division and other functions were relocated to another location. However, the space was not enough for the full function. The L/C Division was operated by only 2-3 people; thus, the output was less than 10% of the normal. Additionally, the relocated L/C Division doesn't have the files, which are in the HQs, though they tried to get it, but the protestors stopped them. New L/C could be opened normally, but the amendment or extension of an L/C was very difficult without having access to the files. In this regard the LMU supported TBI in some cases for L/C amendments. The LMU was also continuously coordinating with the TBI and the PMTs to ensure that the documents reached from and/or to the relocated branch of the TBI even after curfew for COVID-19 was imposed. For example, the LMU supported the commencement of Lot. 3 and Lot. 4 under IQ-24 by sending copies of direct transfer swifts of the advance payments to the PMT and JICA. Also, the LMU supported the issuance and advising of L/Gs from Japanese banks through TBI. (Item 3.5 (d) of the ToR)

9. Federal Budget Law 2020 and Domestic and External Borrowing Law (Item 3.5 (f) of the ToR)

The LMU has been closely monitoring the process of formulating and enacting the Federal Budget Law 2020. In June 2020 the LMU shared the English translation of the Domestic and External Borrowing Law, related information from Constitution, Law of

Financial Management No. 6 (2019), CoM's decision and Financial Committee's discussion.

With the uncertainties related to oil revenues until the end of 2020, the global economic crisis and COVID - 19 pandemic, the CoM suspended the process of formulating Federal Budget 2020 and restored instead to Article 13 of the Law of Federal Financial management No. 6 (2019) which authorizes the Minister of Finance to release and the Spending Units to expend 1/12 per month of the total recurrent expenditures of the previous year and to expend the remaining amounts of the annual allocations for ongoing development projects for the previous years. However, with the modest increase in oil revenues and in response to the decision of the CoR, the CoM is considering formulating Federal Budget Law for the remaining 4 months of 2020 (September - December 2020). A final decision on this matter will be made on the week starting on 13 September.

Moreover, to overcome the severe decline in oil revenues and the consequent deficit, the CoM proposed and the CoR enacted the Law of Domestic and External Borrowing to Finance the Financial Deficit of 2020 No. 5 (2020) which authorized the Minister of Finance to borrow IQD 15 trillion domestically and US\$ 5 billion externally to cover the deficit.

10. Federal Budget Law 2021 (Clause 3.5 (f) of the ToR)

Although GoI's process of drafting the Federal Budget Law 2021 is delayed, the LMU has been supporting the MoF/MoP in collecting the expected expenditure under the ODA Loan projects for drafting the Federal Budget Law 2021 via communicating with the PMTs.

11. Monitoring the CBI's and CoM's instructions in banking system (Clause 3.5 (f) of the ToR)

In 2020, several CBI's instructions and CoM decisions related to the banking system in Iraq have been issued, such as putting limitation on the cash withdrawals in foreign currency, the restriction on issuing L/Gs for foreign companies, health certification requirement for opening L/Cs etc. The LMU had closely monitored these issues, analysed and evaluated the impacts to the ODA Loan projects each topic by topic. There has been no impact so far.

VII. Capacity Development

Capacity development is a key component of LMU's scope of work to tackle bottlenecks and weaknesses identified through monitoring activities. The LMU supported the institutional and individual capacity development of the implementing ministries/agencies in procurement, project management and financial management wherever necessary. (Item 3.6 (e) of the ToR)

1. UNDP Procurement Training Programme (Item 3.6 (a), (b) and (c) of the ToR)

- a. Responding to the actual needs of PMTs as identified during the LMU's monitoring activities, which are directly linked to the progress of projects, UNDP has organized and facilitated two annual procurement trainings as follows.

No.	Area	Name of Course (Target)	Date/Place	No. of Participants
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				(Female)
1	Procurement	Advanced Skills for Meeting Management and Negotiation - Projects under Japanese ODA Loans (All Projects)	2-5 September 2019, Basra	27 officials (5 officials)
2		Contract Management Skills for Consulting Services (MoF/MoP/MoP/KR-I/P13/P15/P16/P19/P22-P28)	24-27 November 2019, Erbil	31 officials (7 officials)

b. Ensuring the appropriate nomination of trainees by the implementing ministries / agencies is one of the critical areas for the trainings under the FMA Agreements. In the past years, the LMU tried to put in place an optimal way to ensure adequate nomination, such as making the qualification for the nomination clearer, sharing PMAC's official invitation to the line ministries /agencies with the PMT Directors, making clarifications to the line ministries /agencies for inappropriate nomination etc. These efforts started to work and the process of the nomination in the line ministries /agencies has improved.

2. Financial Management Training (FMT) (Item 3.6 (a), (b), (c) and (d) of the ToR)

The LMU provided in-house training in accordance with the below schedule. The training aimed to enable the participants to lead the financial negotiations with the consultant and contractor for payments under the ODA Loan project and to be able to provide trainings on the Financial Management in their ministries/agencies. This training targeted the qualified financial specialists in each PMT. The course was divided into three parts: 1) how to be a trainer, 2) ISBP 745 with inclusive examples, and 3) case studies. The participants were supposed to organize workshops in 2020 for their ministries/agencies with the support of the LMU, but these workshops were postponed due to the spread of COVID-19.

Payment Procedure Training: In the Financial Bid Opening Meeting for IQ-P19/P29 on 2 March 2020, the prospective contractor showed their willingness to apply direct transfer for the contract. Based on the discussion during the meeting, and on request of SRC, the LMU conducted a workshop to the PMT of IQ-P19/P29 on 31 March 2020 about comparison between commitment procedure and transfer procedure. Because of curfew situation, the workshop was conducted through Skype.

No.	Area	Name of Course (Target)	Date/Place	No. of Participants (Female)
1	Financial Management	Workshop for PMT for the drafting of L/C application of Lot 1R.	2 September 2019, Basra	5 officials (0 officials)
2		Training of Trainers for Financial Management "International Standard Banking Practice ISBP 745" (All projects)	17-21 November 2019, Erbil	14 officials (4 officials)

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3		Payment Procedure Training for SRC staff in IQ-P19/P29 “Comparison between Commitment Procedure and Transfer Procedure”	31 March 2020 (Online)	7 officials (0 officials)
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3. Project Formulation Training

The LMU observed that the suboptimal understanding of ODA Loan scheme by the PMTs and/or implementing ministries/agencies is causing delays in the formulation of the project components. Additionally, oversight ministries, namely MoF and MoP, are increasing their interferences during the technical phase of formulation without having adequate understanding of the requirements and formulation process of ODA Loan projects. Therefore, the LMU planned to organize a training with JICA for the oversight ministries (MoF and MoP) to discuss the role of the oversight ministries in ODA Loan formulation and how to synchronize with the GoI procedures in order to avoid the delay caused by the internal procedures. However, due to the spread of COVID-19, this training has been postponed. (Item 3.6 (f) of the ToR)

4. Project Management Training

No.	Area	Name of Course (Target)	Date/Place	No. of Participants (Female)
1	Project Management	Training for how to prepare good MPR (Basra Projects)	7 February 2020, Basra	8 officials (0 officials)

5. Knowledge Sharing Platform (Item 3.6 (g) and (i) of the ToR)

- a. With LMU’s facilitation, PMTs in Basra had regular meetings at UNDP Basra Office in order to enhance knowledge-sharing in implementing Japanese ODA Loan projects. Due to the religious holidays and visits as well as the security concerns in Basra, it was not possible to hold any meeting during the 2nd and 3rd quarters of 2019.
- b. On 8 February 2020 the meeting was held at UNDP Basra Office. The participants, the PMT members of each Project in Basra, shared their recent concern and good practices for implementation of the project. Before visiting Basra for the meeting, the LMU discussed with JICA about the questions to be asked and concerns to be raised in the meeting, and the LMU reported the feedback of the PMTs to JICA after the meeting. The meetings have been postponed again since March 2020 because of the pandemic of COVID-19; thus, the LMU focused on on-the-job knowledge sharing among PMTs.

6. The LMU also reviewed the public awareness material related to the ODA Loan projects issued by the ministries/agencies and provided feedbacks on the contents to the PMTs (Item 3.6 (h) of the ToR)

7. Cancellation of Trainings (Item 3.6 (g) and (h) of the ToR)

Six other trainings were planned under the FMA Agreement (IX). Specifically, the LMU has almost completed the preparation for the Annual Financial Management Training and Bid Opening Workshops; however, due to the security concerns and spread of COVID-19, these trainings were cancelled.

VIII. Consultation

1. Public Relations (Item 3.8 (b) of the ToR)
 - a. The LMU updated the ODA Loan Project Information Sheets with focus on the impact of the projects, which is used as an outline of the initial briefing on the projects for both JICA and the GoI.
 - b. The LMU shared media reports and articles related to ODA Loan Programme with JICA with English translation as well as background information and analysis/opinion on the media reports upon JICA's request.

No.	Project	Date	News Source	Contents
1	IQ-P1	6 May 2020	Al-Rasheed, Shafaaq News, FaceIraq, Ikhbaria News, Iraq News	Press Releases on Iraqi tugboat sank in Umm Qasr, Basra- Tuesday 05 May 2020
2	IQ-P3	16 September 2019	MoE	Opening Ceremony of Al-Mussayb Plant
3	P9/P26	23 April 2020	Al-Mirbad	Al-Hartha Intake Damage
4	P9/P26	23 April 2020	Al-Mirbad	Installation of new pumps in Basra Unified Water Project- V2
5	P9/P26	13 July 2020	Nawazin News	Work Stalled in Al-Basra Grand Water Project
6	P9/P26	15 July 2020	PMO	CoM meeting in Basrah
7	IQ-P16	4 July 2020	Mawazin News	Review of Progress of Hospital Construction in Dhi Qar by the Planning Minister
8	P19/P29	29 July 2020 29 July 2020 29 July 2020 30 July 2020	Mubasher.info MoO Rai Al-Youm Dostor	Awarding of a \$4 billion FCC Refinery Project to Japanese J.G.C Company
9	IQ-P23	15 April 2020	Kitabat	A Scandal of more than a heavy caliber: Japanese loan of 2 billion dollars for Kurdistan governorates and payment from the south oil
10	ODA	15 October 2019	PMO	CoM Approves Recommendations on the 43 rd MC Meeting
11	ODA	21 January 2020	PMO	CoM Regular Meeting
12	ODA	31 May 2020	Alsumaria News	Excluding CBI and the state-owned banks, including TBI, from the total curfew
13	-	15 October 2019	The Baghdad Post	The demonstrations scheduled for the 25 th of October after the end of the Arbaeen visit
14	-	16 October 2019	Arabic.rt	Decision to dismiss dozens of officials from their posts
15	-	19 October 2019	Alsumaria News	Religious Clerk Muqtada Al Sadr_ regarding the Demonstrations of Oct 25 th
16	-	10 February 2020	Iraqi News Agency	Parliamentary efforts to merge both Oil and Electricity Ministries into one ministry”
17	-	22 April 2020	Alsumaria News	Nominee Ministers of Al-Kadhemi's New Cabinet

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No.	Project	Date	News Source	Contents
18	-	2 June 2020	Alsumaria News	Discussing Financial Matters and Reprioritizing Financing Budget Lines
19		14 June 2020	Rudaw	Ongoing Suspension of Regular Flights until Sat 20 June 2020

2. Law of Protecting Iraqi Products (Item 3.8 (c) of the ToR)

- a. In 2018, IQ-P6 and P9 had problems in proceeding with the custom clearance. In particular, SFCSR completed all the requirements and received the custom duty waiver from GCC in September 2017. However, as a consequence of series of CoM decisions related to the enforcement of the Law of Protecting Iraqi Products No. 11 (2010) issued over the period October 2016 - March 2018, the custom clearance of IQ-P6, and then IQ-P9, suffered serious delays while the relevant ministries had to pay the Domestic Product Protection Levy, which is an additional custom duty imposed on imported products similar or identical to domestic products. Both projects raised this issue in the 40th ODA Loan MC meeting (January 17, 2019). Meanwhile, MoE addressed the CoM (letter no. 17613 dated 31 March 2019) to exempt contracts of MoE concluded under the German Kreditanstalt für Wiederaufbau (KfW) (Credit Institute for Reconstruction) Loan Agreement from the application of the Law of Protecting Iraqi Products No. 11 (2010). In response, the CoM issued Decision No. 184 (2019) dated 21 May 2019 dictating that “contracts of the Ministry of Electricity concluded under loan agreements shall be exempted from paying the Domestic Product Protection Levy”, thus expanding the exemption beyond what the MoE requested.
- b. With this issue persisted and causing serious implications and delays for ODA Programme, the 43rd ODA Loan MC meeting (4 July 2019) discussed this issue again and JICA and LMU had a joint meeting with the Chairman of the M/C on 28 August 2019 to solve the issues. The M/C issued a recommendation to the CoM to expand the exemption provided under CoM Decision No. 184 (2019) to the ODA Loan Programme. The CoM endorsed the recommendation of the ODA Loan M/C in its 40th Session dated 15 October 2019 and issued Decision No. 355 (2019), which amended Para. 2 of CoM Decision No. 184 (2019) to be:

“Loans, foreign bonds and all financed projects shall be exempted from taxes and custom duties in accordance with the stipulations mentioned in the Loan Agreements, and setting the protection of products at zero for the loan agreements signed prior to the issuance of this Decision”, provided that future loan agreements shall consider the Product Protection Law in the project contracts funded by loans for the materials and goods covered by the issued decisions for product protection”.
- c. The LMU also discussed the impact of the Law of Protecting Iraqi Products to conducting the business in Iraq with the Economic Advisor of the PMO and relevant departments in the MoP with the analysis of the business process in GoI.
- d. CoM Decision No. 453 (2019) dated 17 December 2019 approved the recommendations of Diwani Order 57 (2019) committee on facilitating, correcting and controlling custom clearance, combatting corruption, improving the work of the commercial attachés, processing authentications and ensuring the flow of the relevant information.

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X. Performance Evaluation

The LMU finalized the 2018 annual performance evaluation of PMT based on the key performance indicators. The 2019 annual performance evaluation is still in the process due to the curfew and closures of the ministries/agencies, which delayed the collection of the government official documents. The LMU will submit the report to JICA for the joint review and finalize it. The summary of scores in 2018 is shown below. (Clause 3.6 of the ToR)

ODA Loan Project	Implementing Ministry / Agency	Organizational Efficiency and Effectiveness	Procurement Management Performance	Contract Management Performance	Financial Management Performance	Reporting	Total	Extension (-5 points) ⁽¹⁾	Obtainable Score ⁽²⁾	Corrected Score	Overall Ranking	Ranking within Group
Points		20.0	25.0	20.0	25.0	10.0	100					
Group 1 ⁽³⁾												
IQ-P3	MoE	8.2	2.5	12.3	20.9	5.0	48.8	43.8	81.0	54.1	8	6
IQ-P4	MoCH	7.3	2.0	12.0	21.0	0.0	42.2	-	81.0	52.1	9	7
IQ-P6	MoIM - SCFSR	12.7	3.0	16.0	20.6	5.0	57.3	52.3	81.0	64.6	4	3
IQ-P7	MoO - SOC	10.6	2.0	2.0	7.3	0.0	21.8	16.8	81.0	20.8	14	8
IQ-P8	MoE	7.8	6.0	10.7	24.6	7.0	56.2	-	81.0	69.3	1	1
IQ-P9 / P26	MMPW	14.8	9.5	14.5	14.2	1.0	54.0	49.0	81.0	60.5	7	5
IQ-P15	MoE/ KR-I	11.0	3.0	15.1	14.1	10.0	53.2	-	81.0	65.7	3	2
IQ-P20	MoT - GCPI	10.9	13.1	16.9	11.2	10.0	62.1	-	100.0	64.1	5	4
Group 2 ⁽³⁾												
IQ-P13	MMPW	10.0	3.0	1.1	4.7	10.0	28.7	-	75.5	38.1	13	6
IQ-P16	MoH	11.6	6.0	1.1	8.2	10.0	36.8	-	94.5	39.0	12	5
IQ-P19	MoO - SRC	7.0	10.6	4.4	17.6	0.0	39.6	-	94.5	41.9	10	3
IQ-P22	MoE	9.7	20.0	11.6	13.2	10.0	64.5	-	94.5	69.3	2	1
IQ-P24	MoE	7.2	15.0	0.0	5.0	0.0	27.2	-	69.5	39.2	11	4
IQ-P25	MoE	5.7	12.0	10.7	15.1	10.0	53.5	-	86.0	62.2	6	2
Remarks												
⁽¹⁾ Extension implies that the original project disbursement period has been extended. For this, 5 scoring points have been deducted.												
⁽²⁾ Obtainable Score has been devised since Performance Evaluation 2012 in consideration of the various stages of implementation of the projects. This implies that some projects have not evaluated for certain categories or sub-categories.												
⁽³⁾ Grouping is based on the date of effectuation and the planned progress in contract management.												

X. Recommendation and Lesson Learned

To move forward, the LMU proposes the following recommendations and derived the following lessons learned to ensure efficient, effective and timely implementation of the ODA Loan projects;

1. The Support Unit to the M/C

a. The ODA Loan monitoring mechanism

Though there is certain improvement in the monitoring mechanism after JICA and the LMU took action, there is still need to improve the follow-up mechanism of the action points agreed on during the M/C meetings and interventions and responses that should be initiated immediately after the M/C meeting and to develop the capacity and skills of PMTs in presentation, discussion, interlocution and persuasion. It is also recommended to enhance the management of the M/C meetings including, but not limited to, enforcement of the agenda of the meeting and the time management. Additionally, following actions are recommended.

- i. In view of the recent appointments of the DGs of MoF's DPD and MoP's DIC, who represent the oversight ministries in the M/C, it is recommended that JICA and the LMU hold successive meetings, as soon as possible, with the newly appointed DGs to familiarize them with the ODA Loan Programme, JICA's role and responsibilities and the LMU's interventions in monitoring and capacity development.
- ii. In consideration of the recent restructuring of the DIC, particularly detaching the "Development Projects Evaluation and Follow - Up Subdivision", from the DIC and attaching it to the Follow - Up and Coordination Division of the DGIP, and if it is confirmed that this new structure is not temporary and likely to be a permanent change, the LMU recommends expanding MoP's representation in the M/C by adding the DG of the DGIP as permanent member of the M/C in addition to the DG of the DIC.
- iii. Alternatively, with MoP's increasing role and say in the ODA Loan Programme, particularly in project formulation, listing on the Investment Programme and monitoring, the LMU recommends upgrading the representation of MoP in the M/C to the level of Deputy Minister-Technical Affairs, replacing the DG of the DIC. This will ensure improved MoP's collaboration, cooperation and responsiveness. Also, if this recommendation is approved, MoP's Deputy Minister-Technical Affairs will be the second in seniority to the Chairperson, thus can lead the meetings in case of absence of the Chairperson.

b. LMU's engagement with the DGIP

Considering that the responsibility of monitoring international donors projects to Iraq was recently transferred from the DIC to the DGIP, the LMU shall work closely with MoP to realize how this restructuring within MoP will affect the structure and functions of the Follow-Up Team for Projects Funded by Foreign Loans and Grants. This recommendation is also applied to the bellow point 2.

c. Capacitating in the oversight ministries/agencies

The LMU has been providing on-the-job training for the MoP's staff in the field of monitoring process after their assignment to the Follow-Up Team for Projects Funded by Foreign Loans and Grants. The LMU recommends establishing a solid approach and method for this purpose to ensure sustainability and will identify and work closely with the new Leader of the Follow-Up Team for Projects Funded by Foreign Loans and Grants when appointed.

Additionally, the LMU started the process of monitoring MoF's role of the ODA Loan scheme. Although the LMU's intervention would be limited according to the ToR of the FMA Agreement (IX), it will continuously observe that area to ensure improvement.

- d. The regional mid-M/C meeting among Basra PMTs
Since Basra Governorate has several on-going ODA Loan projects, and due to the physical distance, Basra PMTs faced serious coordination challenges with their HQs in Baghdad and with oversight ministries/agencies. Therefore, the LMU needs to resume the coordination of the regional mid-M/C meetings in Basra after COVID-19 diminishes.
2. Formulation of new/proposed projects
 - a. The formulation of new/proposed ODA Loan projects faced challenges. For the last five years, three candidate projects have been pending the internal discussions and procedures within the GoI. Although this was mainly related to the strategic level, with oversight ministries, namely MoF and MoP, increasing their intervention during the technical phase of formulation without having adequate understanding of the requirements and formulation process of ODA Loan projects. Specific cases include the timing of the listing on the Annual Investment Programme, Federal Budget, and submission of the official request to the GoJ. In this context, and while the LMU respects GoI's internal procedures and practices in this regard, MoP's insistence on applying the "Principles of Preparing Feasibility Studies of Development Projects (2008)" as pre-condition for listing a candidate project to the ODA Loan on the Investment Programme is difficult to understand and justify, as JICA and other external funding agencies' requirements for project formulation are not the same as the requirements of GoI's feasibility studies on various levels. In addition, the LMU observed that the responses of relevant ministries / agencies to MoP's requests for clarifications and additional information has been suboptimal, whether in quality, content or time of response.
 - b. In general, the LMU observed the multiple listing of the same projects on several loans in addition to the Federal Budget 2019, while MoP still claims that they have not approved these projects and are, accordingly, not listed on the Annual Investment Programme. In other words, there is allocated funding on Federal Budget 2019 for projects that MoP didn't approve yet and didn't list on the Investment Programme, which is something contrary to the logic and the established process within the GoI and causes administrative complications and delays for the formulation of the project.
 - c. MoF has hold the documents needed for the official request of new projects under ODA Loan for nearly a year. The LMU has been following up the necessary actions in MoE and MoB for their new projects, and the LMU observed that spread of COVID-19 hinders direct communication within the ministries for the new projects. In the case of MoE, staff in charge for processing necessary actions for the new project are not clearly determined. Therefore, the LMU keeps monitoring so that necessary actions won't be stopped.
 - d. The GoI's foreign borrowing policy is not clear. While approving several commercial loans, the GoI's approval of concessional loans has been unjustifiably delayed. Considering the above, the LMU reckons that an in-depth involvement of the LMU in facilitating and expediting the formulation process within the GoI is inevitable after the curfew associated with COVID-19 is relieved. Meanwhile, oversight ministries are required to agree on how to synchronize their own

procedures in order to avoid the confusions and delay caused by the inadequate procedures.

3. Preparatory Assistance for the ODA Loan projects

a. PMTs Organization Issues and Delegation of Authorities

Since 2009, the LMU conducted successive analyses and evaluations on the ODA Loan implementation set-ups and the related institutional capacities of the GoI to identify institutional weaknesses, capacity deficiencies, capacity development needs and to propose optimal organizational arrangements, including PMT internal structures, staffing, mode of functioning, work procedures and empowerment, in relation to the ODA projects. The ultimate purpose of these analyses and evaluations has been ensuring effective, efficient, and timely implementation of the ODA Loan projects. The LMU drafted and submitted a proposed “Code of Authorities to the ODA Loan PMT Directors” to the M/C and PMAC in July 2012, but it is still pending.

The LMU observed several cases where the decisions and recommendations made by the PMTs were turned over by their senior managements without understanding the context of the ODA Loan scheme, especially the result of the P/Q and selection processes, the responsibilities of the employer and interpretation of the contract conditions. This caused delay in the decision-making in the ODA Loan project implementation.

b. Reasonable delegation of authority is one of the critical pre-requirements for the smooth implementation of the ODA Loan projects. However, this is a 2 – sided issue: the willingness of the implementing ministries agencies to delegate adequate level of authorities to PMTs and the willingness of some PMT Directors to be delegated a reasonable level of authorities to implement the projects and to exercise it, which varies substantially from one PMT Director to another. Accordingly, the LMU considers that it’s time to resume the effort for a comprehensive approach to adopt the Code of Authority to the ODA Loan PMT Directors. This will be associated with the increasing role and importance of the Japanese ODA Loan in the GoI’s capital investment programme and national development due to the current budget constraints.

c. Amendment of Unified Law of Retirement No. 9 (2014)

The Law No. 26 (2019) of the 1st Amendment to the Law of Retirement No. 9 (2014) was passed by the CoR on 19 November 2019 and entered into effect on 31 December 2019. The Amendment reduces the legal age of retirement to 60 instead of 63 years.

After enforcement of this law, several key personnel for ODA Loan projects were pensioned off, including the Acting Deputy Minister of Planning for Administrative Affairs, DG of DGIP of MoP, and the DG of the DPD of MoF as well as several PMT staff. Careful monitoring on the negative impact for such personnel change is required, and updated capacity development plan for the replacement staff will be useful to address these changes.

d. Several PMTs (IQ-P3, P6, P11/P28, P13, P16, P19/29, P20, P21, P23, P25, and P27) have been experienced the personnel changes including by the enforcement of the Amendment of Unified Law of Retirement No. 9 (2014). Without physical meetings with JICA and the LMU, the new members of those PMTs are facing the difficulties to implement projects according to the JICA’s rules and regulations. The method of mitigating gaps shall be considered.

4. Project Management (Procurement Management)

a. The PMTs generally understand JICA's rules and regulations. However, the LMU observed several issues in the implementation stage that were caused by some inadequate procurement processes and documents, such as vagueness in contractual terms and conditions or inconclusive contract negotiations. The PMTs need to understand the philosophy, concept and interpretation of JICA's rules and regulations as well as international standards and practices in order to avoid the potential risks of disputes in the implementation stage. It is also important for the LMU to consult with JICA for their observation and identified vagueness during the process of JICA's review and concurrence on the procurement documents.

b. Timeliness of contract negotiations

The timeliness of contract negotiations is still far beyond the target. This is due to the inadequate capacity and skill of PMTs in contract negotiations associated with lack of sufficient knowledge of JICA procurement guidelines among those responsible for approving the outcomes of contract negotiations. Though the LMU observed, in some cases, the support of the consultants in the contract negotiations of main components may not have been adequate, the PMTs still needed to have sufficient capacity for contract negotiations of main components. So, it is important to keep monitoring if this bottleneck is being resolved with the LMU's capacity development interventions. Yet, considering the strong interests of the PMTs in the capacity development training on negotiation skills, the PMTs themselves obviously recognize this challenge. Therefore, it is important to have a detailed analysis on the bottlenecks and challenges, which PMTs face during contract negotiation.

c. Adherence to JICA guidelines and advice

In IQ-P16, the bidding process for construction of 200 bed public hospital turned out to be re-tendered because of 1st ranked bidder's declined to extend the validity of the bid bond for the prolonged evaluation process, even though JICA informed that proceeding the contract negotiation without the extending the validity of the bid bond would not violate the JICA's procurement guideline.

MoH's decision to re-tender is based on the opinion of a legist, who is member of the PMT, who apparently doesn't have adequate understanding of the ODA Loan scheme and JICA guidelines. The opinion that the legist expressed is based on GoI procurement instruction not JICA guidelines. The PMT Director accepted and submitted to his superiors the recommendation to retender, while disregarding JICA's advice.

In addition to the additional delay in an already over-delayed project, retendering will have serious implications, particularly cost escalation.

This case evidently indicates suboptimal understanding of JICA guidelines as well as the mismanagement of the bidding process, particularly the delay in bid evaluation and the failure to request extending the bid bond validity in proper time.

This case of unsuccess and mismanagement should be shared with other PMTs as a lesson learnt. Meanwhile, the M/C, JICA and the LMU should consistently stress to the implementing ministries/agencies and PMTs that JICA guidelines are

prevailed to GoI procurement instruction to the ODA Loan projects and that this confusion with GoI procurement instruction should be avoided.

In addition to the explained PMT capacity issue, the LMU reiterates that part of this and other challenges relate to the suboptimal awareness of GoI's senior decision - makers with the ODA Loan scheme and JICA guidelines and procedures. This makes holding the awareness seminar to senior GoI decision - makers that the LMU has been suggesting necessity.

5. Project Management (Contract Management)

- a. Restriction of entry to Iraq from China started on February 2, 2020 and was extended to other countries later. Also, the countries of the consultants and the contractors restricted their citizens travel abroad. So, almost all consultants and contractors had to stay in their countries. Also, PMT members had to work from home. Because of these restriction and situation, the construction work had to be stopped, or slowed down significantly. In addition, extensive curfew has been imposed for extended periods since mid - March 2020.
- b. While maintaining the regular monitoring and verification of the contract management, JICA and the LMU need to reconsider the method and level of monitoring and intervention for the projects facing serious delays by increasing the number of site visits while paying attention to COVID-19 safeguards, identifying the challenges and bottlenecks and suggesting solutions, including how to facilitate communication between the PMTs and the consultants and contractors.
- c. Though kept improving, PMTs' understanding of the contracts is important. Some of the challenges/bottlenecks in contract management are not caused by the management of the PMTs, such as political tension, security concerns, insufficient communication between contractors and sub-contractors, and so on. Accordingly, PMTs are required to adopt pragmatic and flexible solutions within the framework set for the ODA Loan project. Though not only the responsibility of the PMTs – consultant/contractors should be equally responsive as well, as many contract disputes under the ODA Loan projects do not have the “exit policy” at the contract negotiation stage, and both parties keep insisting on their own positions or attempting to convince the other parties. This is why the negotiation strategy should be well established and agreed internally before entering into negotiations. So, it is required for the PMTs to analyze the risks and prepare mitigation plans for these issues, such as the establishment of Dispute Board as one of the vehicles to solve contractual disputes. Though the discussion points are different from one project to another, the basic understanding shall be addressed through the capacity development training.
- d. The GoI system of physical asset management and the sustainability of completed ODA Loan projects needs to be reviewed, analyzed and evaluated. This is extremely important to ensure the adequate operation, maintenance and, eventually, sustainability of the ODA Loan project assets, particularly considering the GoI's long record of poor operation and maintenance that led to rapid deterioration of these physical assets.
- e. Tax exemption and custom duty waiving for the ODA Loan contracts has been one of the key challenges that had negative impact on the progress of procurement and contract management, causing substantial delays in implementation and unexpected costs to contractors and suppliers. The new GoI policies of increasing attempting to custom duty revenues and protecting domestic products led to

conflict with the established tax exemption and custom duty waiving mechanism for ODA Loan contracts in particular. This contradiction was caused mostly by series of CoM Decisions made without the detailed legal consultation and review as well as arbitrary interpretation and enforcement of these CoM Decision. Also, there is still considerable confusion about the legal basis for the tax exemption and custom duty waiving among GoI entities, including GTC, GCC, MoP-DGIP and implementing ministries/agencies.

6. Financial Management

- a. It is recommended to closely monitor and analyze the PMTs' consistent commitment on the payment process responding to the achievement of the procurement and contract management in view of financial management. During this period, the LMU observed several delays in payments against the physical progress of the contracts, particularly IQ-P3, IQ-P6, IQ-P9/P26, IQ-P20 and IQ-P25. The LMU started collecting the data on the process from the submission of invoices for contractual payment to the effectuation of disbursement, delineating duration of delays and reasons. Some of these delays were caused by internal PMTs and implementing ministries/agencies complications. In particular, some payment processes, especially those requiring sort of certificate from the PMTs, showed some delays.
- b. Under COVID-19 pandemic situation, domestic and international courier services were restricted. And since the pandemic still persists, it is recommended to consider the disbursement processes which can be processed prior to receiving original documents for disbursement.
- c. As part of the LMU's attempts, ToT was provided to PMT members who are responsible for the financial management in order to lead the financial part of contract negotiations. Simultaneously, there is need to identify the responsible party for these delays in order to provide the appropriate actions to overcome the bottlenecks. Moreover, the LMU recommends that consultants should give more attention to these delays because all claims from contractors are submitted to them to verify before being processed by PMTs.
- d. Capacity of Iraqi contractors
Though few works contracts and subcontracts have been awarded to local (Iraqi) private contractors, the LMU observed their weak financial capacity as well as their inadequate experience in international financial management practices. The LMU recommends conducting an analysis of this matter and adequately addressing these weaknesses through capacity development. This will eventually contribute to the strategic GoI target of developing vibrant private sector as set in the National Development Plan 2018-2022 and the Private Sector Development Strategy 2014-2030.

7. Capacity Development

The LMU planned the capacity development activities of 2019 and 2020 in consideration of the following main approaches.

- a. Regular capacity development training
 - i. It is important to maintain the regular and basic capacity development trainings, especially on procurement, contract and financial managements to build the capacity for beginners and refresh it for the others. The international business practices in those fields are still not common in the GoI system,

- without those trainings, the procurement process will face challenges on the levels of practice and approval process within the GoI system.
- ii. One of the successful factors of the capacity development under the FMA partnership with JICA is that the trainees are able to use the obtained knowledge in the daily practice right after the provided trainings. The provision of the timely off-the-job trainings has contributed to accelerate the procurement process in transparent and accountable manner.
- b. Knowledge-sharing
Recognition of the importance of knowledge-sharing is increasing among the oversight ministries/agencies and PMTs, which has materialized in several occasions since 2014. As mentioned above, the current challenges require PMTs to adopt more practical solutions, which they can learn from other PMTs' experiences. Therefore, the LMU recommends having a knowledge sharing workshop for the PMTs with the topic of the project management.
 - c. Proposed measures for Capacity Development (Item 3.6 (c), (d) and (h) of the ToR)
 - i. The LMU has been conducting standard procurement trainings on selection process and contract management on both basic and advanced levels. Through the findings by the monitoring activities and observation of the training feedbacks, the LMU is designing a procurement training as a "Review Station" for the previous main challenges and concerns expressed or captured.
 - ii. As well acknowledged, the solid knowledge sharing platform is one of the significant keys of the smooth implementation of the ODA Loan projects in Iraq. The knowledge sharing workshop for the project management teams has contributed to utilizing the lesson learnt among the PMTs.
 - iii. The continual enhancement of the negotiation skills comes important when applying negotiations and meetings over web, though the LMU had provided twice in the past.
 - iv. L/C extension cost
To clarify who owes the payment for L/C extension cost often causes delay in the process of L/C extension. This point is better to be focused on in future financial training.
 - v. Incoterms 2020
Incoterms 2020 has been published, these changes need to be integrated into both procurement and financial management trainings.
8. Consultation
 - a. The LMU regularly updated the ODA Loan Project Information Sheets with focus on the impact of the project. It is recommended to develop these information sheets to a simplified PR package for ODA Loan Projects to appeal to the people outside of the ODA Loan projects circle.
 - b. The LMU shared media reports and articles related to ODA Loan Programme with JICA with English translation. It is observed that most of the articles include inaccurate and even incorrect information. The LMU recommends that the M/C and JICA publish a comprehensive article of the ODA Loan Programme in the Iraqi media. (Item 3.7 (d) of the ToR)
 - c. The LMU recommends that the M/C and JICA organize awareness workshop(s) on the ODA Loan projects for the senior levels of the GoI, including the Council of Representatives, implementing ministries/agencies, Secretariat General of the Council of Ministers, independent commissions (Central Bank of Iraq, Integrity Commission) and the TBI after COVID-19 diminishes.

- d. Public perception of and awareness with and visibility of the ODA Loan Programme to Iraq is still less than the expected, particularly considering the size and conditions of the Loan and the nature, size and strategic significance of the projects being implemented. To address these issues, the LMU recommends publishing articles, pamphlets and flyers on the ODA Loan Programme to Iraq, both in Arabic and English, written in a language that addresses the general public.
- e. Adaptation to COVID-19
 - i. Project Implementation adapted to COVID-19
 - The pandemic of COVID-19 has not yet been mitigated all over the world, and no one can expect when COVID-19 will be defeated. So, it is highly recommended for all parties of ODA Loan projects to assume that the spread of COVID-19 will continue for unlimited time, and to discuss the way to advance the projects under COVID-19, particularly proceeding construction works by mobilization of international contractors and experts.
 - GoI does not have the modality of the “work-from-home” in its system, so the PMTs has faced the challenge of issuing the official letters while they have been maintaining certain level of the practical works for implementing the projects. The LMU also observed several regular meetings among the PMTs, consultants/contractors were disrupted for the limited internet capacity in Iraq as well as insufficient communication skills. It is important to adopt the method/strategy for holding the web-based meetings for the parties. Considering continued COVID-19 situation and frequent security concerns, it is recommended GoI to establish the digitalized management system.
 - ii. Force Majeure
 - Several contractors, such as the one of IQ-P24, requested to apply Force Majeure for the crisis of COVID-19. On the other hand, Article 13 of the Decision of Diwani Order 55 (2020) Committee, dated 21 March 2020, dictated that the coronavirus crisis period shall be considered as a force majeure for all projects and contracts starting on 20 February 2020 until Ministry of Health announces the end of the pandemic. It is recommended that all parties of ODA Loan projects have basic understanding on applying Force Majeure, even though actual impact by COVID-19 differs from one project to another.
 - Although under the situation of Force Majeure, there are significant political and public pressures on delayed/suspended works. On 15 July 2020, the CoM had its weekly regular session in Basra in consideration of the political and economic significance of Basra Governorate and the deteriorated public services there. While urging the acceleration of projects, the international contractors face the difficulty to mobilize their personnel to Iraq. It is important for the international community to reach agreements with the GoI on how to settle this issue. Noteworthy is that the attention and political pressures on the ODA Loan projects have increased while the GoI funded projects are suspended for the financial constraints.
 - iii. ODA Loan Repayment and Disbursement Period

Due to the difficult financial situations caused by COVID-19 and low oil price, the GoI may raise the issue of suspending or deferring re-payment of ODA Loan principal, due interest and Front-End Fee. Also, some PMTs may request extension of the validity of Loan Agreements for a period equivalent to the

period of Force Majeure. And though this is a matter of bilateral agreement and subject to both governments policies and decisions, the LMU will continually monitor the situation.

Attachments

Type	Name	Date	Document / News Source	File
Agreement	Agreement and ToR	30 June 2019	Agreement	1
Monitoring Committee	43 rd Monitoring Committee	4 July 2019	Presentation Minutes of Meeting	2
	44 th Monitoring Committee	19 December 2019	Presentation Minute of Meeting	3
Weekly Progress Monitoring	Progress Monitoring Sheet	12 April 2020	Weekly Report	4-1
	Summary of recent news and PR on COVID-19	12 April 2020	Weekly Report	4-2
	Progress Monitoring Sheet	19 April 2020	Weekly Report	4-3
	Summary of recent news and PR on COVID-19	19 April 2020	Weekly Report	4-4
	Progress Monitoring Sheet	26 April 2020	Weekly Report	4-5
	Summary of recent news and PR on COVID-19	26 April 2020	Weekly Report	4-6
	Progress Monitoring Sheet	3 May 2020	Weekly Report	4-7
	Summary of recent news and PR on COVID-19	3 May 2020	Weekly Report	4-8
	Progress Monitoring Sheet	10 May 2020	Weekly Report	4-9
	Progress Monitoring Sheet	17 May 2020	Weekly Report	4-10
	Summary of recent news and PRs on ODA Loans and COVID-19	17 May 2020	Report for 2-14 May 2020	4-11
	Progress Monitoring Sheet	31 May 2020	Weekly Report after Eid Al-Fitr	4-12
	Progress Monitoring Sheet	7 June 2020	Weekly Report	4-13
	Progress Monitoring Sheet	14 June 2020	Weekly Report	4-14
	Progress Monitoring Sheet	21 June 2020	Weekly Report	4-15
	Progress Monitoring Sheet	28 June 2020	Weekly Report	4-16
	Summary of recent news and PRs on ODA Loans and COVID-19	28 June 2020	Report for 8-27 June 2020	4-17
	Progress Monitoring Sheet	5 July 2020	Weekly Report	4-18
	Summary of recent news and PRs on ODA Loans and COVID-19	5 July 2020	Weekly Report	4-19
	Progress Monitoring Sheet	12 July 2020	Weekly Report	4-20
	Summary of recent news and PRs on ODA Loans and COVID-19	12 July 2020	Weekly Report	4-21
	Progress Monitoring Sheet	19 July 2020	Weekly Report	4-22
	Summary of recent news and PRs on ODA Loans and COVID-19	19 July 2020	Weekly Report	4-23
	Progress Monitoring Sheet	26 July 2020	Weekly Report	4-24
	Summary of recent news and PRs on ODA Loans and COVID-19	26 July 2020	Weekly Report	4-25
	Progress Monitoring Sheet	9 August 2020	Weekly Report after Eid al-Adha	4-26
	Summary of recent news and PRs on ODA Loans and COVID-19	9 August 2020	Weekly Report after Eid al-Adha	4-27

Type	Name		Date	Document / News Source	File
	Summary of recent Turkish Airstrikes in KRG		9 August 2020	Weekly Report	4-28
	Progress Monitoring Sheet		16 August 2020	Weekly Report	4-29
	Summary of recent news and PRs on ODA Loans and COVID-19		16 August 2020	Weekly Report	4-30
	Summary of recent Turkish Airstrikes in KRG		16 August 2020	Weekly Report	4-31
	Progress Monitoring Sheet		23 August 2020	Weekly Report	4-32
	Summary of recent Turkish Airstrikes in KRG		23 August 2020	Weekly Report	4-33
	Progress Monitoring Sheet		30 August 2020	Weekly Report	4-34
	Summary of recent news and PRs on ODA Loans and COVID-19		30 August 2020	Report for 15-29 August 2020	4-35
	Summary of recent Turkish Airstrikes in KRG		30 August 2020	Weekly Report	4-36
On-Site Monitoring Mission	P6	Meeting	23-27 June 2019	Attendance Report	5-1
	P9/P26	Site Visit and Meeting	11 July 2019	Site Visit Report	5-2
	P9/P26	Site Visit and Meeting	11 September 2019	Site Visit Report	5-3
	P9/P26	Site Visit and Meeting	8 February 2020	Site Visit Report	5-4
	P9/P26	Contractual Issues	11 March 2020	Meeting Report	5-5
	P11/P28	Site Visit and Monitoring	9 September 2019	Site Visit Report	5-6
	P11/P28	Bid opening (PK3- Lot1)	10 June 2020	Attendance Report	5-7
	P11/P28	Bid opening (PK4)	8 July 2020	Attendance Report	5-8
	P15	Site Visit and Monitoring	8 September 2019	Site Visit Report	5-9
	P15	Site Visit and Monitoring	20 October 2019	Site Visit Report	5-10
	P15	Site Visit and Monitoring	13 November 2019	Site Visit Report	5-11
	P16	Technical Bid Opening (Construction Work)	20 August 2019	Attendance Report	5-12
	P16	Price Bid Opening (Construction Work)	11 December 2019	Attendance Report	5-13
	P19/P29	Bid Opening (EPC)	25 November 2019	Attendance Report	5-14
	P19/P29	Price Bid Opening (EPC)	2 March 2019	Attendance Report	5-15
	P19/P29	Alternative Price Bid Opening (EPC)	9 March 2020	Attendance Report	5-16
	P20	Site Visit and Meeting	24 June 2019	Site Visit Report	5-17
	P20	Technical Bid Opening (PK 3C)	26 August 2019	Attendance Report	5-18
	P20	Price Bid Opening (PK 3C)	15 October 2019	Attendance Report	5-19
	P22	Bid Opening (Lot1)	30 June 2019	Attendance Report	5-20
P22	PQ Opening (Lot3)	29 July 2019	Attendance Report	5-21	
P22	Bid Opening (Lot4)	14 October 2019	Attendance Report	5-22	

Type	Name		Date	Document / News Source	File
	P22	Bid Opening (Lot2)	3 November 2019	Attendance Report	5-23
	P22	Price Bid Opening (Lot1)	21 November 2019	Attendance Report	5-24
	P22	Price Bid opening (Lot2)	29 December 2019	Attendance Report	5-25
	P22	Price Bid opening (Lot4)	29 December 2019	Attendance Report	5-26
	P22	PQ Opening of (Lot5)	26 January 2020	Attendance Report	5-27
	P22	Bid Opening (Lot3)	1 March 2020	Attendance Report	5-28
	P22	Price Bid Opening (Lot3)	28 April 2020	Attendance Report	5-29
	P27	Price Opening (C/S)	4 August 2019	Attendance Report	5-30
Training and Workshops	Advanced Skills for Meeting Management and Negotiation		2-5 September 2019, Basra	Presentation	6-1
	Contract Management Skills for Consulting Services		24-27 November 2019, Erbil	Presentation	6-2
	Training of Trainers for Financial Management		17-21 November 2019, Erbil	Presentation	6-3
	How to prepare the MPR		7 February 2020	Presentation	6-4
	Payment Procedure Training		31 March 2020 (Online)	Presentation	6-5
Reporting	Monthly Progress Report		Every month	Feedback to MPR	7
Consultation	Project Information Sheet		September 2019	Project Information Sheet	8