



## INTERNAL AUDIT DIVISION

### REPORT 2016/062

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Audit of the management of trust funds at the United Nations Framework Convention on Climate Change

Overall results relating to the effective management of trust funds were initially assessed as partially satisfactory. Implementation of four important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

31 May 2016

Assignment No. AA2015/241/02

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# AUDIT REPORT

## Audit of the management of trust funds at the United Nations Framework Convention on Climate Change

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the management of trust funds at the United Nations Framework Convention on Climate Change (UNFCCC or the Convention).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. UNFCCC is an international treaty that sets an overall framework for intergovernmental efforts to tackle the challenges posed by climate change. The Convention was ratified by 192 countries and came into force in 1994. The Conference of Parties (COP) is the Convention's supreme legislative body, which is supported by the UNFCCC secretariat. From 2006, the secretariat received additional mandates that had significant implications on its work.
4. Based on the approval of the COP, the United Nations Controller established the following six trust funds and a special account to receive extrabudgetary contributions in support of the operations and activities of UNFCCC.
  - (a) The Trust Fund for the Core Budget of UNFCCC: for indicative contributions from Parties calculated based on the United Nations scale of assessments to support the core work programme of the secretariat;
  - (b) The Trust Fund for Supplementary Activities: for voluntary contributions by Parties in addition to their indicative contributions to the core budget to support mandated activities that are not funded through indicative contributions from Parties;
  - (c) The Trust Fund for Participation in the UNFCCC Process: for voluntary contributions in support of participation of eligible representatives from developing countries and economies in transition in meetings of the COP and its subsidiary bodies;
  - (d) The Trust Fund for the Clean Development Mechanism: for income from fees and shares of proceeds under the clean development mechanism;
  - (e) The Trust Fund for the International Transaction Log: for income through user fees under the international transaction log from Annex B Parties;
  - (f) The Trust Fund for the Special Annual Contribution of the Government of Germany: for additional annual contributions from the host country (Germany) in support of conferences and other meetings in Bonn; and
  - (g) Special account for Conferences and other recoverable costs: income and expenditure under this special account is principally towards costs associated with hosting of the COP under

the host country agreement. Balances in this account after closure of events and finalization of accounts are refunded to the host country.

5. According to the terms of reference (TOR) of the trust funds, the Executive Secretary was the programme manager and the Coordinator of Administrative Services was the certifying officer. The programme manager was responsible for ensuring that the funds are utilized for the intended purposes. Table 1 shows the total income and expenditure of the trust funds at UNFCCC as at 31 December 2015.

**Table 1: Trust funds and Special Account: Income and expenditure (Amounts in thousands of \$)**

	<b>Name of the Fund</b>	<b>Income as at 31 December 2015</b>	<b>Expenditure as at 31 December 2015</b>	<b>Balance</b>	<b>Reserves</b>
1	Trust fund for core budget	32,290	31,959	331	9,351
2	Trust fund for supplementary activities	18,659	22,685	(4026)	32,378
3	Trust fund for participation in the UNFCCC process	5,328	3,971	1,367	5990
4	Trust fund for Clean Development Mechanisms	13,261	26,138	(12,877)	157,612
5	Trust fund for International Transaction Log	3,368	2,650	718	8,324
6	Trust fund for the special annual contribution from the Government of Germany	2,036	2,038	(1)	146
7	Special account for Conferences and other recoverable costs	7,644	3,946	3,698	9127
	<b>TOTAL</b>	82,586	93,387	(10,790)	222,928

Source: Data provided by UNFCCC

6. Comments provided by UNFCCC are incorporated in italics.

## **II. OBJECTIVE AND SCOPE**

7. The audit was conducted to assess the adequacy and effectiveness of UNFCCC governance, risk management and control processes in providing reasonable assurance regarding **effective management of trust funds at UNFCCC**.

8. The audit was included in the 2015 OIOS risk-based work plan due to the risk that potential weaknesses in management of the trust funds could adversely affect the achievement of objectives, donor confidence as well as the Organization's reputation.

9. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined regulatory framework as controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of the trust funds; (ii) are implemented effectively; and (iii) ensure the reliability and integrity of financial and operational information.

10. The key control was assessed for the control objectives shown in Table 2.

11. OIOS conducted this audit from 1 February to 12 March 2016. The audit covered the period from 1 January 2014 to 31 December 2015. The audit reviewed activities relating to key processes of the UNFCCC trust funds, namely: resource mobilization, management of projects, controls over expenditure

and donor reporting. The audit reviewed a sample of 15 projects to determine whether UNFCCC managed them in accordance with established policies and procedures.

12. The audit team conducted an activity-level risk assessment to identify and assess specific risk exposures and to confirm the relevance of selected key controls in mitigating associated risks. Through interviews, reviews of relevant documentation, tests of controls and walkthroughs, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

### III. AUDIT RESULTS

13. The UNFCCC governance, risk management and control processes examined were initially assessed as **partially satisfactory**<sup>1</sup> in providing reasonable assurance regarding **effective management of trust funds at UNFCCC**. OIOS made four audit recommendations to address issues identified in the audit.

14. UNFCCC had instituted a mechanism for preparation of cost plans and ensured that earmarked funds were used for the intended purposes. UNFCCC also established a mechanism to track and comply with donor reporting requirements. However, UNFCCC needed to: (a) formalize a secretariat-wide resource mobilization strategy to effectively meet its present and future resource requirements; (b) ensure compliance with due diligence procedures before partnering with non-traditional donors; (c) take measures to improve compliance with the 16-day rule for official travel; and (d) review the current cost recovery mechanism for support services and ensure that the criteria and basis for charging per capita rates are clearly documented to enhance transparency.

15. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of four important recommendations remains in progress.

**Table 2: Assessment of key control**

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of trust funds at UNFCCC	Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory

<sup>1</sup> A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Regulatory framework

### UNFCCC needed to expedite formalizing the fundraising strategy

16. The draft UNFCCC fundraising procedures recognized that fundraising procedures for the six trust funds differ according to the nature of income and noted that voluntary contributions to the trust fund for Supplementary Activities (and to a lesser extent, the trust fund for Participation) necessitate proactive, well-coordinated liaison with Parties, through both formal and informal channels, in order to ensure that funding for mandated activities was made available.

17. Substantive activities not covered by the core budget were listed as activities for supplementary funding under Addendum 2 to the UNFCCC budget proposal and work programme for approval of COP. Currently, fundraising activities mainly involved preparing project proposals and sending fundraising letters signed by the Executive Secretary to Parties requesting for funding to meet the supplementary activities. However, UNFCCC was yet to develop a sustainable multi-year secretariat-wide resource mobilization strategy by considering the creation of a dedicated fundraising arm, ideally focusing on non-traditional donors including the private sector. UNFCCC was yet to consider the Multi-Year Appeal as a vehicle to secure extrabudgetary funds by demonstrating effective use of past contributions and building a case for new or continued funding for future activities.

18. Although the issue concerning the fundraising strategy was discussed in the Management Committee meetings several times and multiple drafts of fundraising procedures were prepared, UNFCCC was yet to formalize a fundraising strategy that was aligned to its goals and objectives. The lack of such a strategy posed a risk that necessary funds for UNFCCC operations may not be secured.

**(1) UNFCCC should formalize a secretariat-wide fundraising strategy aligned to its goals and objectives in order to effectively meet its present and future financial needs.**

*UNFCCC accepted recommendation 1 and stated that the secretariat's Management Team at its meeting of 13 April 2016 gave the green light for implementing the proposed secretariat's strategy on "Partnerships and Resource Mobilization". Recommendation 1 remains open pending receipt of the secretariat-wide fundraising strategy.*

### Due diligence procedures needed to be complied with

19. UNFCCC administrative guidelines of 15 February 2011 on partnership with the private sector specified the sources to be consulted while conducting the due diligence checks. These sources included: (i) United Nations partnership units such as the United Nations Global Compact Office; (ii) listings of sanctioned entities maintained by United Nations bodies and offices; (iii) the United Nations Procurement Division and the Secretariat's list of suspended or removed vendors; and (iv) general information publicly available, e.g., through the media or the internet. Further, the guidelines stipulated that private sector entities eligible for cooperation with the secretariat must abide by the principles of the United Nations Global Compact. These guidelines were designed to ensure that the secretariat exercises due diligence before engaging in such partnerships to assess the risks (legal, financial, operational and, most importantly, reputational) and protect the Organization's interests.

20. Article 7, paragraph 2 (1) of the Convention recognizes the value of engaging with non-governmental organizations and mandates the COP to "seek and utilize, where appropriate, the services and cooperation of, and information provided by, competent international organizations and intergovernmental and non-governmental bodies". To address this need, UNFCCC established a

committee on public/private partnerships to support the Management Team in developing a coherent and coordinated approach for engaging with the private sector. However, the committee was not fully operational. UNFCCC stated that efforts were underway to fully operationalize the committee.

21. UNFCCC started entering into a number of public-private partnerships to support its activities not funded by the Parties. It received approximately \$5 million from non-traditional donors as at 31 December 2015.

22. There was no evidence that due diligence checks were conducted before entering into agreements with the non-traditional donors by consulting with the sources listed in the administrative guidelines. UNFCCC stated that it conducted due diligence checks in some cases but they were not documented. OIOS noted that UNFCCC did not establish the necessary tools to conduct and record the results of due diligence checks. For example, the United Nations Global Compact Office's standard operating procedures on due diligence checks require that basic information about prospective partners is collected in a standard pre-screening questionnaire before conducting detailed checks in global databases. The results of due diligence checks are recorded in a report template. Also, a standard checklist is completed confirming that all required due diligence checks have been performed. These procedures provide assurance that the required due diligence checks have been conducted.

23. Engaging in partnerships requires that a robust due diligence process is established and consistently applied to ensure that the attendant risks are mitigated. Non-compliance with due diligence requirements could expose the Organization to a number of risks including the risk to its reputation.

**(2) UNFCCC should establish a mechanism to ensure that due diligence requirements are complied with and documented before external parties are engaged as partners.**

*UNFCCC accepted recommendation 2 and stated that the "Partnerships and Resource Mobilization" strategy includes the goal of taking two important actions for the secretariat: (i) revise "UNFCCC partnering with private parties" guidelines; and (ii) prepare standard operating procedures on implementation of the revised guidelines in order to have clarity on internal process for concluding partnership agreements with the private sector, as well as with entities other than the private sector, including a due diligence process for screening/vetting partners. Recommendation 2 remains open pending receipt of documentation showing the mechanism established to ensure that due diligence requirements are complied with and documented before engaging external parties as partners.*

Project activities were in accordance with the mandate, guidelines and TOR

24. According to the TOR of the trust funds, one of their key purposes was to support and assist UNFCCC in implementing its mandated activities.

25. OIOS review of activities and substantive reports relating to the selected sample of 15 projects indicated that their objectives matched with the UNFCCC mandate and prioritization criteria. Project objectives were aligned with the priorities in the UNFCCC 2014/2015 strategic plan, and project activities were in accordance with the TOR of the trust funds. OIOS therefore concluded that the controls for project review and prioritization were operating satisfactorily.

#### UNFCCC had prepared cost plans as required

26. According to the Secretary-General's bulletin ST/SGB/188 on the establishment and management of trust funds, the development of a cost plan is a prerequisite for all trust funds. The implementing office is responsible for preparing the cost plan.

27. UNFCCC had instituted a mechanism for preparing cost plans for projects financed from the trust funds. Project managers prepared the cost plans/project proposals by using standard cost estimates for items such as daily subsistence allowance, salaries and travel. OIOS reviewed the cost plans/project proposals for the selected projects and noted that they included a detailed budget and plan of action, clearly outlining the purpose and distribution of funds. OIOS therefore concluded that the controls over preparation of cost plans/project proposals were satisfactory.

#### Controls over the review of trust fund activities were satisfactory

28. The UNFCCC Management Team established a sub-committee on finance on 5 April 2012 to oversee the secretariat's financial situation. The work of the sub-committee included: (i) monitoring expenditures, contributions and budgetary surpluses; (ii) prioritization for allocation of earmarked funds and surplus resources; and (iii) approval of policies related to management of supplementary funding resources. The Management Team also established prioritization criteria to ensure that requests for additional resources for mandated projects were consistent with the secretariat's work programme.

29. The sub-committee, chaired by the Deputy Executive Secretary, met at regular intervals and made recommendations on policies, operating procedures, programmes and resource allocation relating to extrabudgetary funding. OIOS reviewed the minutes of the sub-committee's meetings and noted that it vetted and approved project proposals, analyzed the level of available funding, and made recommendations for new rounds of funding allocations for each year based on the established prioritization criteria. OIOS therefore concluded that the controls over the review of trust fund activities were satisfactory.

#### Earmarked contributions were allotted and disbursed in accordance with contribution agreements

30. Donor contribution letters and agreements set forth the basis on which funds were to be utilized. The TOR stipulated that when a contribution was made to the trust fund, earmarking and disbursement should respect the intention of the donor. In the event that the contribution could not be used as intended, consultations should be held with the donor on the appropriate use of the contribution.

31. OIOS review of 15 contribution agreements for 2014 and 2015 with earmarked funding showed that UNFCCC tracked donor contributions, project allotments, expiration dates, funding levels and project expenditure to ensure compliance with contribution agreements. These controls also ensured that expenditures did not exceed the funding provided. OIOS therefore concluded that the controls over earmarked contributions were satisfactory.

#### Controls over travel needed to be improved

32. Administrative Guidance AG/2014/1 states that heads of programmes shall ensure that all certified requests to purchase a ticket for individuals travelling on official business are finalized at least 16 calendar days in advance of commencement of any official travel. The number of, and reasons for, late purchases or changes of tickets by programme and category of traveller shall be reported to the Executive Secretary at regular intervals.



33. UNFCCC had 1,440 transactions related to travel during the period 1 January 2014 to 31 October 2015, which amounted to approximately \$6.1 million paid from five trust funds. Thirty one per cent of travel requests during the period 1 January 2014 to 31 October 2015 were finalized in less than 16 days before the commencement of official travel. UNFCCC did not institute a mechanism to report cases of non-compliance with the 16-day rule to the Executive Secretary.

34. UNFCCC stated that there was a need to respond to sudden emergencies and as a result, some travel requests could not comply with the 16-day rule. OIOS recognizes that this may sometimes be the case, but justification for such exceptions should be regularly reported to the Executive Secretary.

**(3) UNFCCC should take measures to improve compliance with the 16-day rule for official travel and ensure that reasons for deviations from the rule are reported to the Executive Secretary at regular intervals.**

*UNFCCC accepted recommendation 3 and stated that the OIOS observations are based on both air and train tickets, while advance purchase of train tickets does not effectively result in savings like in the case of air tickets. The secretariat will adjust AG/2014/1 accordingly. Measures already in place to improve compliance with the 16-day rule include: (i) programme heads must endorse justifications in all cases; (ii) justifications must be included in Umoja travel requests; and (iii) the Travel Team reviews all justifications for relevance and follows up accordingly. The report on non-compliance with the 16-day rule will be submitted to the Executive Secretary on an annual basis. Recommendation 3 remains open pending receipt of documentation showing that deviations from the 16-day rule are reported to the Executive Secretary at regular intervals.*

UNFCCC was planning to take measures to mitigate foreign exchange losses

35. In accordance with COP decisions, UNFCCC was required to present budgets in Euro and the financial statements in US dollars.

36. UNFCCC participated in the Euro cash pool of the United Nations Office at Geneva where all Euros received from donors were kept. At a peak in 2014, UNFCCC held about Euro 40 to 50 million in this cash pool. At the time, the Euro was strong compared to the US dollar. Since then, the Euro depreciated considerably against the US dollar (1.38 USD per Euro at the beginning of 2014 and 1.219 US Dollar per Euro at the end of 2014), leading to a revaluation loss of \$3.25 million, which UNFCCC allocated as follows:

(a) \$2.05 million to projects: This translated to a reduction in the available balance for implementing projects as of end of December 2014. In arriving at the proposed reduction for each programme, the loss was pro-rated to all projects with available balances.

(b) \$1.2 million to operating reserves: This allocation reduced the reserve by 48 per cent from \$2.5 million to \$1.3 million.

37. To mitigate the exchange rate risk, UNFCCC was planning to resort to: (i) currency hedging strategies to lower its exposure to change rate fluctuations; (ii) instituting monthly cash flow forecasting; and (iii) urging donors to pay their contributions on a timely basis to minimize the loss that may occur due to delayed receipt of pledged amounts. In view of the actions being taken by UNFCCC, OIOS did not make a recommendation on this matter.

Internal cost recovery mechanism for support services needed to be reviewed to enhance transparency

38. United Nations Financial Regulation 5.8 states that a system of internal controls should be maintained to provide reasonable assurance regarding the reliability of financial reporting.

39. UNFCCC adopted an internal cost recovery mechanism (total cost of ownership, or TCO) in 2008 to recover the cost of support services, which were not covered under programme support costs. However, it did not promulgate a formal policy on TCO. TCO costs for administrative services and information technology services were based on a per capita charge applied to staff members paid from the non-core budget. In the biennium 2014-2015, the annual per capita charge for information technology services was budgeted at Euro 8,750 while the per capita charge for administrative services was Euro 5,900. TCO costs for conference services were based on a weighting system depending on the level of services provided to each event. UNFCCC estimated the TCO cost for each complex meeting to be \$15,000. However, there was no supporting evidence to show how these per capita charges were arrived at. UNFCCC explained that the Management Team reviewed and approved the per capita TCO charges biannually. However, UNFCCC did not formalize the criteria for arriving at the per capita charge. In the absence of established criteria and supporting evidence for the per capita charges, their reasonableness could not be assured.

**(4) UNFCCC should review its current internal cost recovery model and ensure that the criteria and basis for per capita charges are clearly documented to enhance transparency.**

*UNFCCC accepted recommendation 4 and stated that review of cost recovery in the information and communications technology programme is in progress. A review of programme support costs is scheduled to commence in the second quarter of 2016 and will include a review of the current internal cost recovery model. Recommendation 4 remains open pending receipt of documentation showing the results of the review of the internal cost recovery model.*

UNFCCC generally complied with donor reporting requirements

40. UNFCCC guidelines require compliance with mandatory reporting requirements specified in each donor agreement.

41. OIOS review of selected projects showed that UNFCCC had a system to monitor compliance with donor-reporting requirements. Financial reports were produced on a monthly basis to monitor the income and expenditures of projects. UNFCCC monitored the reporting requirements stipulated in the donor agreements and made sure that reports were submitted to donors in a timely manner. OIOS therefore concluded that controls over the donor reporting process were adequate.

#### **IV. ACKNOWLEDGEMENT**

42. OIOS wishes to express its appreciation to the Management and staff of UNFCCC for the assistance and cooperation extended to the auditors during this assignment.

*(Signed)* Eleanor T. Burns  
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Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the management of trust funds at the United Nations Framework Convention on Climate Change

Recom. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
1	UNFCCC should formalize a secretariat-wide fundraising strategy aligned to its goals and objectives in order to effectively meet its present and future financial needs.	Important	O	Receipt of the secretariat-wide fundraising strategy.	31 December 2016
2	UNFCCC should establish a mechanism to ensure that due diligence requirements are complied with and documented before external parties are engaged as partners.	Important	O	Receipt of documentation showing the mechanism established to ensure that due diligence requirements are complied with and documented before engaging external parties as partners.	31 December 2016
3	UNFCCC should take measures to improve compliance with the 16-day rule for official travel and ensure that reasons for deviations from the rule are reported to the Executive Secretary at regular intervals.	Important	O	Receipt of documentation showing that deviations from the 16-day rule are reported to the Executive Secretary at regular intervals.	31 December 2016
4	UNFCCC should review its current internal cost recovery model and ensure that the criteria and basis for per capita charges are clearly documented to enhance transparency.	Important	O	Receipt of documentation showing the results of the review of the internal cost recovery model.	31 December 2016

<sup>2</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>3</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>4</sup> C = closed, O = open

<sup>5</sup> Date provided by UNFCCC in response to recommendations.

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the management of trust funds at the United Nations Framework Convention on Climate Change

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNFCCC should formalize a secretariat-wide fundraising strategy aligned to its goals and objectives in order to effectively meet its present and future financial needs.	Important	Y	Chief of Staff and AS Coordinator	31/12/2016	27/04/16: The secretariat's Management Team at its meeting of 13 <sup>th</sup> April 2016 gave the green light for the implementation of the proposed secretariat's strategy on "Partnerships and Resource Mobilization".
2	UNFCCC should establish a mechanism to ensure that due diligence requirements are complied with and documented before external parties are engaged as partners.	Important	Y	Chief of Staff and AS Coordinator	31/12/2016	27/04/16: The "Partnerships and Resource Mobilization" strategy includes the goal of taking two important actions for the secretariat: <ul style="list-style-type: none"> <li>• Revise UNFCCC PPP guidelines (based on the revised Guidelines on a Principle-based Approach to the Cooperation between the United Nations and the Business Sector and on lessons learnt from previous guidelines);</li> <li>• Prepare SOPs on implementation of the UNFCCC revised guidelines in order to have clarity on internal process for concluding partnership agreements with the private sector, as well as with entities other than the private sector, including: inter alia o Due diligence process for screening/vetting partners.</li> </ul> <p>The work on the above products is scheduled to be completed by the end of 2016.</p>

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of the management of trust funds at the United Nations Framework Convention on Climate Change

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	UNFCCC should take measures to improve compliance with the 16-day rule for official travel and ensure that reasons for deviations from the rule are reported to the Executive Secretary at regular intervals.	Important	Y	Chief, Procurement, Travel & General Services	31 December 2016	<p>27/04/16: The OIOS observations are based on both air and train tickets, while advance purchase of train tickets does not effectively result in savings like in the case of air tickets. The secretariat will adjust AG/2014/1 accordingly – <b><u>by 31 Dec 2016.</u></b></p> <p><b><u>Measures already in place to improve compliance with the 16 day rule:</u></b></p> <ul style="list-style-type: none"> <li>○ Programme Heads must endorse justifications in <i>all</i> cases on MOF or via separate email if missed on MOF</li> <li>○ Justifications must be included in Umoja Travel Request in the respective field <i>and</i> through attachment of MOF/email.</li> <li>○ Travel Team reviews all justifications for relevance and follows up accordingly</li> </ul> <p>The report will be submitted to the Executive Secretary on an annual basis.</p>
4	UNFCCC should review its current internal cost recovery model and ensure that the criteria and basis for per capita charges are clearly documented to enhance transparency.	Important	Y	Coordinators of AS and ICT	31 December 2016	<p>27/05/16: Review of cost recovery in the ICT programme is in progress following the review and restructuring of the ICT programme. A review of PSC is scheduled to commence in the second quarter of 2016 and will include a review of the current internal cost recovery model.</p>