

ELSIE INITIATIVE FUND FOR UNIFORMED WOMEN IN PEACE OPERATION (EIF) OPERATIONS MANUAL VERSION 2.0		
Effective Date	11 May 2026	
Review Date	31 December 2028	
Content Owner/s	Manager, Elsie Initiative Fund Secretariat	
Endorsed by EIF Steering Committee	Date:	Version 2.0

This Operations Manual is not a legal document. It describes the governance structure and the operating principles, guidelines and procedures for the day-to-day operations of the Elsie Initiative Fund for Uniformed Women in Peace Operations (hereinafter referred to as the “EIF”) – a United Nations Multi-Partner Trust Fund. In the event of any inconsistency or conflict, the EIF Terms of Reference (TOR), together with the terms set out in the Memorandum of Understanding (MOU) signed between a Participating United Nations Organisation (PUNO) and the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTFO), the Memorandum of Agreement (MOA) signed between a between the Recipient National Government (RNG) and the UNDP MPTFO, and a Standard Administrative Arrangement (SAA) signed between a Contributor and the UNDP MPTFO, would normally take precedence over this Operations Manual. Current EIF TOR, SAA, MOA, and MOU are available on the EIF Website: <https://elsiefund.org/resources/elsie-initiative-fund-documents/>.

Table of Contents

1	1.0 Definitions.....	2
2	2.0 Introduction	3
3	3.0 EIF Financing Modalities	3
4	4.0 Governance of the EIF.....	4
5	5.0 Fund Administration	9
6	6.0 EIF Stakeholders and Partners	10
7	7.0 Programmatic Arrangements	11
8	8.0 Risks, Risk Mitigation and Due Diligence	25
9	9.0 MOA, MOU and PRODOC Signatory Requirements.....	31
10	10.0 Fund Receipt, Bank Account Requirements and Funds Transfer	32
11	11.0 Reporting	37
12	12.0 Monitoring and Evaluation (M&E).....	41
13	13.0 Communications and Knowledge Management	43
14	14.0 Accountability and Transparency Framework	44

15	15.0 Annexes.....	47
16	Acronyms	48

1 1.0 Definitions

- 1.1 **Administrative Agent (AA):** A United Nations Organisation (may also be a Participating United Nations Organisation - PUNO), that administers funds received from Contributors, in accordance with the Memorandum of Agreement (MOA), Memorandum of Understanding (MOU) and Standard Administrative Arrangement (SAA). The AA for the EIF is the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTFO); the MPTFO accepts this appointment on the understanding that Fund Recipients assume full programmatic and financial accountability for funds disbursed to them by the AA.
- 1.2 **Participating United Nations Organisations (PUNO):** A United Nations Organisation or other intergovernmental Organisation that is an implementing entity in a Fund, as represented by signing an MOU with the MPTFO for a particular Fund. PUNOs have established mechanisms to receive funds and implement activities including through national authorities and Civil Society Organisations (CSOs) as implementing partners; PUNOs, however, retain full financial and programmatic accountability, using their respective standard arrangements and procedures for transferring funds to implementing partners.
- 1.3 **Recipient National Government (RNG):** The Member State whose Government signs the MOA with the MPTF Office and assumes full financial and programmatic accountability for EIF funds. The RNG is legally responsible for ensuring compliance with the MOA and national regulatory frameworks and for designating the Government Coordinating Entity (GCE) and National Entity (NE) in accordance with EIF requirements. Accountability under the MOA is exercised in practice through the designated GCE, which acts on behalf of the RNG in project oversight, financial management, and reporting.
- 1.4 **Government Coordinating Entity (GCE):** The central Government body designated by the RNG (typically the Ministry of Finance, Economy, or equivalent) to receive EIF funds, manage government-level financial accountability, and coordinate across National Entities and other stakeholders in accordance with the MOA, acting on behalf of the RNG in fulfilling financial, reporting, and oversight responsibilities under the EIF arrangement.
- 1.5 **National Entity (NE):** The security institution or other government body responsible for implementing the EIF-funded project (e.g. Armed Forces, Police, Gendarmerie, or relevant Ministry).
- 1.6 **Fund Recipient and Implementing Entities:**
- 1.6.1 **Fund recipient:** The organisation legally accountable for EIF funds, being either:
- 1.6.1.1 the Recipient National Government (RNG), acting through the designated **GCE** under the MOA; or
 - 1.6.1.2 a PUNO acting under the MOU.
- 1.6.2 **Implementing Entity:** The entity responsible for carrying out project activities. The Implementing Entity may be the Fund Recipient itself, or another partner entity designated in the approved PRODOC or implementation arrangements. In all cases, the Fund Recipient retains overall accountability for the use of EIF funds.

- 1.7 **Beneficiary:** the security institution or United Nations mission that benefits directly from EIF support (e.g. Armed Forces, Police, Gendarmerie, or United Nations Peacekeeping Mission).
- 1.8 **Implementing Partner (sub-grantee):** An organisation engaged by a PUNO or RNG to implement specific activities or deliver defined technical services in accordance with the approved project document (PRODOC), under the full financial and programmatic accountability of the Fund Recipient. This may include service providers or contractors delivering specialised technical, research, training, communications, or data-collection functions (including for MOWIP Barrier Assessments), as well as national authorities, security institutions, international organisations, or CSOs, in accordance with the Fund Recipient’s regulations. Where such entities deliver discrete or time-bound technical or service inputs, they operate under contractual arrangements with the Fund Recipient and do not assume independent programmatic or financial accountability to the EIF.

2 2.0 Introduction

- 2.1 This Operations Manual describes the EIF’s governance structure and operating principles, along with guidelines and procedures for the EIF’s day-to-day operations. The manual details approaches and policies that have been operationalised by the EIF Secretariat, including with EIF Contributors, the EIF’s Steering Committee (SC) and Technical Committee (TC), the Department of Peace Operations (DPO), the MPTFO, and EIF fund recipients. As such, the Operations Manual is designed to be used primarily by the EIF Secretariat, EIF fund recipients, and EIF principal stakeholders and partners.
- 2.2 **Objectives of the EIF:** The EIF aims to support and incentivise efforts to increase the meaningful participation of uniformed women in United Nations peace operations. Established by the United Nations, Canada, and Member States in 2019, the EIF is an innovative, multilateral fund that aims to accelerate progress towards the United Nations’ gender targets established in Security Council resolutions and the [United Nations Uniformed Gender Parity Strategy 2018-2028](#) (UGPS).
- 2.3 **Stakeholders:** EIF stakeholders include Contributors, United Nations Member States, DPO, T/PCCs – Military and Police Advisors and members of their Security Forces, PUNOs, EIF SC and TC members, DCAF – the Geneva Centre for Security Sector Governance, Cornell University’s Gender and Security Sector Laboratory (GSS Lab), CSOs, Research Institutions (RI), and Military and Policewomen’s networks.
- 2.4 **Contributors:** Contributors, and details of Contributors’ deposits and commitments to the EIF, are shown in real time on the [MPTFO webpage - EIF tab](#), under the Contributors tab.

3 3.0 EIF Financing Modalities

- 3.1 **EIF Financing Modalities:** The EIF provides grants under three financing modalities:
 - 3.1.1 **Barrier Assessment (BA) funding:** For the conduct of a BA, using either the:
 - 3.1.1.1 DCAF and the GSS Lab [Measuring Opportunities for Women in Peace Operations \(MOWIP\)](#) methodology, or
 - 3.1.1.2 a credible national BA methodology in accordance with Appendix 1 of the EIF Terms of Reference (TOR)—BA Criteria.

3.1.2 **Flexible Project Funding (FPF):** For eligible activities and associated budgets, as approved in the EIF PRODOC.

Note: To be eligible for FPF, the RNG / T/PCC must have completed and submitted a credible BA report to the EIF Secretariat.

3.1.3 **Gender Strong Unit (GSU) Premium:** As defined in Section 3.5 of the EIF TOR, a GSU is a military or police unit that meets the EIF’s gender-responsive capability requirements. The GSU premium is calculated in accordance with the EIF TOR and may be requested for up to three consecutive deployments. The GSU premium is paid directly to the RNG through the designated GCE, and must be utilised solely for the specific NE that requested the GSU premium, following verification that the NE/unit meets GSU requirements upon completion of the deployment (normally 12 months), as set out in Section 3.5 of the EIF TOR and detailed in the EIF GSU Assessment Template (Annex B).

4 4.0 Governance of the EIF

4.1 EIF Steering Committee (SC)

4.1.1 **Composition.** The EIF SC comprises the following:

4.1.1.1 Founding Member: Canada, which served as Co-chair for five (5) years (2019-2024), with the option to renew its membership in line with the EIF Terms of Reference.

4.1.1.2 Three permanent members:

4.1.1.2.1 DPO;

4.1.1.2.2 the Executive Office of the Secretary-General; and

4.1.1.2.3 UN Women. UN Women, as host of the EIF Secretariat, serves as Co-chair alongside Germany (2026) and Australia (2027-2028).

4.1.1.3 Three rotating countries, each with a two-year membership:

4.1.1.3.1 a top financial contributor to the Fund that does not already sit on the SC),

4.1.1.3.2 a T/PCC member eligible for [Official Development Assistance](#) (ODA), selected by UN Women as Co-chair, and

4.1.1.3.3 a member of the Canada-led [Elsie Initiative Contact Group](#), also selected by UN Women as Co-chair in consultation with Canada.

4.1.1.4 The MPTFO serves as the Fund Administrator and participates as an ex officio member, without voting rights.

4.1.1.5 Current and previous EIF SC members are listed on the [EIF website](#).

4.1.2 **Roles and Responsibilities:** In addition to the EIF TOR (Section 4.2 – SC), which outlines the SC’s main roles and responsibilities, the SC will also:

4.1.2.1 **Endorse** the EIF Operations Manual prepared by the EIF Secretariat.

4.1.2.1.1 Substantive updates to the EIF Operations Manual may be endorsed by the UN Women Co-chair and subsequently presented to the SC for

information at its next meeting. Where there is a potential conflict of interest, substantive updates will instead be submitted to the SC for endorsement.

4.1.2.1.2 Non-substantive changes to the Operations Manual (for example, editorial clarifications or terminology adjustment) will be made directly by the EIF Secretariat.

4.1.2.2 **Commission** formative reviews, summative evaluations, and ex-post independent evaluations on the EIF's overall performance and its impact in relation to the EIF's objectives, in line with the EIF Monitoring and Evaluation Framework (MEF) (2022) available on the EIF website. Procurement of evaluation services will be conducted by the EIF Secretariat in accordance with UN Women Policy, Procedures and Guidance (PPG) Framework. Evaluation reports will be published on the EIF website.

4.1.2.3 **Approve** any extension of the EIF MPTF's duration, through amendments to the Fund's Terms of Reference. Based on consultation with relevant stakeholders, the EIF Secretariat will develop proposals for the Fund's extension, in coordination with the MPTFO, and submit them to the SC for decision and approval.

4.1.2.4 **Endorse project approvals.** In line with the EIF Terms of Reference and the approved programming cycle, the SC collectively endorses approvals for Flexible Project Funding (FPF) projects and Gender Strong Unit (GSU) premiums. Such endorsement is normally undertaken through a written procedure, including by email, within a timeframe specified by the EIF Secretariat. This endorsement forms part of the EIF's governance and oversight arrangements and is recorded by the EIF Secretariat. Final funding decisions remain vested in the United Nations Co-chair, in accordance with the EIF TOR.

4.1.3 Decisions

4.1.3.1 The EIF TOR (Section 4.2.1) articulates the role of the SC, with decisions made by the SC to be recorded by the EIF Secretariat in SC meeting minutes.

4.1.3.2 Decisions the UN Women Co-chair can make include:

4.1.3.2.1 Final decision on project funding allocations and requests for programmatic or financial modification requests, unless there is a conflict of interest, in which case DPO would act as the Co-chair.

4.1.3.2.2 Funding approval for BA projects.

4.1.4 Meetings

4.1.4.1 The EIF TOR (Section 4.2) requires SC meetings to be convened on an ad hoc basis, at minimum twice a year, and led by the United Nations co-Chair.

4.1.4.2 The SC can also be consulted through email-based meetings, including to seek endorsement of FPF and GSU premium proposals, in accordance with EIF programming round cycles.

4.1.4.3 The EIF Secretariat will arrange SC meetings in accordance with the following timeframes:

4.1.4.3.1 **In person / hybrid meetings:** the EIF Secretariat will inform SC members of the SC meeting date at least four weeks prior to the

meeting. The EIF Secretariat will email the SC with the proposed agenda, supporting documents, and minutes of the previous meeting two weeks prior to the SC meeting.

4.1.4.3.2 **Email consultation:** where the EIF Secretariat is seeking a SC decision including, but not limited to, the endorsement or otherwise of a detailed PRODOC, the EIF Secretariat will allow a period of two weeks for SC members to review and respond by email.

4.1.4.4 Following in person or hybrid SC meetings, the EIF Secretariat will:

4.1.4.4.1 draft the meeting minutes,

4.1.4.4.2 circulate the meeting minutes to the SC for final comments, corrections or updates within two weeks, and

4.1.4.4.3 email the final minutes to the SC as soon as possible after the review period closes.

4.1.5 **Avoidance of Conflict of Interest:** The SC represents the decision-making body of the EIF. As such, any conflict or potential conflict of interest is to be avoided. Representatives appointed as members of the SC shall not have any direct personal interest (such as personal financial gains as employees, consultants, individual contractors whether individually or through corporate ownership, participation, or benefit), or those of their family members or their direct supervisors, of a private or professional nature, in any of the PRODOCs submitted for funding or under implementation by their own RNG / T/PCC or PUNO under the MPTF.

4.1.6 SC members must immediately declare any actual, potential or perceived conflict of interest to the SC Chair and the EIF Secretariat. Where a conflict is identified, the member must stand aside from related decision-making, or their organisation may propose an alternative representative to the SC.

4.2 EIF Technical Committee (TC)

4.2.1 **Composition:** The EIF TOR (Section 4.2.3 – TC) states that the EIF TC will consist of three to four technical specialists who support the EIF Secretariat on an ad-hoc basis, providing additional expertise on issues related to women’s participation in peace operations.

4.2.2 The EIF SC invited and appointed nine TC members, including representatives from DPO (Office for Coordination and Shared Services (OCSS), Office of Military Affairs (OMA), Police Division (PD) and Security Sector Reform Unit (SSRU)), a military gender advisor, CSOs, and academia. TC participation and membership may vary depending on TC member availability and the expertise required.

4.2.3 **Responsibilities:** The EIF TOR (Section 4.2.3 – TC) details the TC roles and responsibilities. A separate TC TOR further describes the role, remit, and authority of the EIF TC.

4.2.4 **Meetings:** The EIF Secretariat convenes TC meetings to seek advice on the following:

4.2.4.1 All Letters of Interest (LOIs) received during each Programming Round (PR), to make recommendations to the SC on which applicants should be invited to submit a detailed proposal.

- 4.2.4.2 All detailed PRODOCs received by the EIF Secretariat, prior to their submission by the EIF Secretariat to:
 - 4.2.4.2.1 the SC, for FPF and GSU premium proposals, or
 - 4.2.4.2.2 the United Nations Co-chair, for BA proposals.
- 4.2.4.3 EIF strategies, proposed plans, and other key EIF Secretariat documents, as necessary.
- 4.2.4.4 For all meetings where LOIs and detailed PRODOCs are discussed and TC guidance is provided, the EIF Secretariat Project Focal Point (PFP) will:
 - 4.2.4.4.1 draft TC meeting minutes using the TC Meeting Minutes Template;
 - 4.2.4.4.2 circulate the meeting minutes to TC members for final comments, corrections, and updates within five to seven days;
 - 4.2.4.4.3 incorporate TC comments and update the PRODOC, as required;
 - 4.2.4.4.4 where comments are substantive revisions to the PRODOC, circulate the updated PRODOC to the TC and indicate key changes made; and
 - 4.2.4.4.5 email the final version of the TC meeting minutes to the TC within five to seven days.

4.3 **Administrative Agent (AA): MPTFO**

- 4.3.1 **Roles and Responsibilities:** The EIF TOR (Section 4.2.4 – AA) details the AA’s roles and responsibilities.

4.4 **EIF Secretariat**

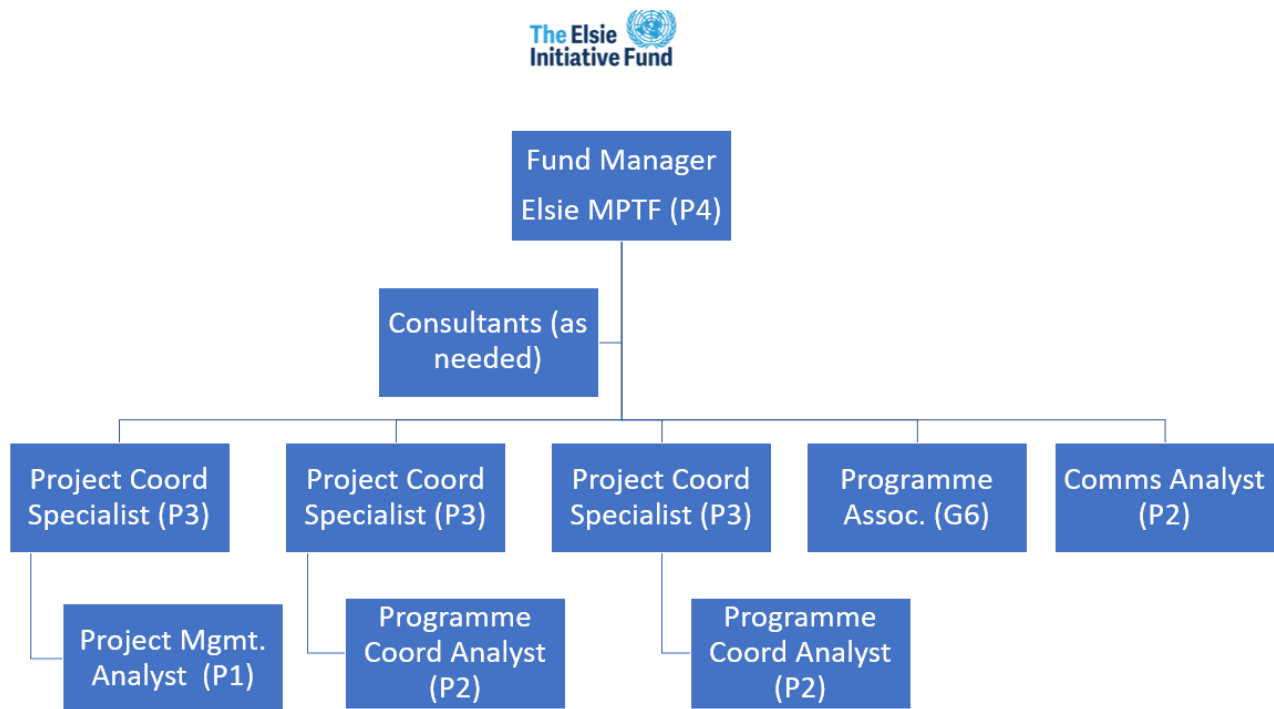
- 4.4.1 **Composition:** The EIF TOR (Section 4.2.2 – Secretariat) states that the EIF Secretariat must include at least:

- 4.4.1.1 a Fund Manager with relevant technical expertise and capacity (P4/5 level),
- 4.4.1.2 four Project Coordination Specialists (P3 level),
- 4.4.1.3 two Program Coordination Analysts (P1-2 level),
- 4.4.1.4 a Communications Analyst (P2 level),
- 4.4.1.5 a Programme Associate (GS6 level), and
- 4.4.1.6 sufficient resourcing to undertake due diligence of proposals, and to implement monitoring and evaluation procedures, to be achieved through:
 - 4.4.1.6.1 the creation of additional positions within the EIF Secretariat;
 - 4.4.1.6.2 funding to outsource these functions; or
 - 4.4.1.6.3 a combination of both.

- 4.4.2 **Host Agency Administrative Framework:** The EIF Secretariat is administered by UN Women as the host agency. In this capacity, the Secretariat operates within UN Women’s corporate policies, financial regulations, administrative procedures, oversight mechanisms, and cost-recovery frameworks. These host agency procedures apply to Secretariat administration and to EIF-funded activities implemented directly by UN Women, in addition to the EIF Terms of

Reference, the MPTFO legal framework, and this Operations Manual. Detailed host agency procedures are set out in Annex A: UN Women–Specific Operational Roles and Responsibilities.

4.4.3 The EIF’s organogram, as of 31 December 2025, is provided below. The EIF Secretariat Manager is accountable for the overall management and strategic direction of the EIF Secretariat. As part of the EIF’s strategic planning process, the EIF Manager is responsible for identifying the required human resources and determining the most appropriate staffing or procurement modality, in accordance with host agency corporate administrative frameworks (see Annex A).



4.4.4 The EIF Manager will seek annual SC approval for the EIF Secretariat budget as presented in the EIF Annual Workplan. Although the Secretariat budget is not prepared using the United Nations Sustainable Development Group (UNSDG) budget categories, Secretariat expenditures are reported to the MPTFO in line with the eight UNSDG budget categories.

4.4.5 **Secretariat Budget Clearance:** The EIF Secretariat Annual Workplan and Secretariat PRODOC are subject to host agency corporate quality assurance and financial compliance review prior to SC submission (see Annex A). This is an internal assurance step and does not affect the SC’s authority.

4.4.6 **Scope of Review:** This review applies **only to the EIF Secretariat Workplan and PRODOC**, not to EIF-funded country projects, and does not affect the SC’s authority to approve the EIF Secretariat budget. It is an internal assurance measure to ensure compliance with host agency corporate requirements prior to SC consideration.

4.4.7 Following the final conclusion of the EIF and recognising the requirement for the EIF TOR to extend beyond the final EIF RNG / T/PCC project end date, the EIF Manager will close the EIF Secretariat project and undertake the necessary closure planning in accordance with MPTF policies and procedures and applicable host agency administrative requirements (see Annex

A). Closure planning will include, as applicable, financial, administrative, and human resources closure actions; completion of all required reporting, including final narrative and financial reports; and knowledge management and documentation activities, including the archiving and handover of records, data, and Monitoring, Evaluation and Learning (MEL) products.

4.4.8 **Roles and Responsibilities:** The EIF roles and responsibilities are detailed in the EIF TOR (Section 4.2.2). Individual roles and responsibilities are as per the position's Duty Statement.

5 5.0 Fund Administration

5.1 **Administrative Agent (AA):** The EIF is administered by the UNDP MPTFO, acting as the EIF AA, under the pass-through management modality. The MPTFO online EIF portal includes real-time financial data, annual reports, data on EIF Contributors, and funded projects: <https://mptf.undp.org/fund/eif00>. The MPTFO's administration services are charged at 1% of received contributions.

5.2 **Financial Contributors:** The EIF TOR (Section 4.2.6 – Contributors) contains information on contributions to the EIF. Contributions may be received from a range of sources, including governments, non-governmental organisations (NGOs), foundations, and the private sector. Contributors wishing to contribute to the Fund must sign an SAA with the MPTFO, which sets out the terms and conditions for the receipt and administration of the contribution, including reporting requirements. The EIF must conduct due diligence on any Contributor that is not a government, in accordance with UNDP's Private Sector Risk Assessment guidelines.

5.3 **Contributions from NGOs, Foundations or the Private Sector:** Prior to receiving contributions from NGOs, Foundations or the private sector, the EIF Secretariat will:

5.3.1 consult with the MPTFO,

5.3.2 seek agreement from the SC,

5.3.3 conduct the required due diligence on the organisation(s), and

5.3.4 submit the due diligence request to the MPTFO for approval and authorisation.

5.4 As the EIF is a Multi-Partner Trust Fund (MPTF) — a pooled funding modality under the UNSDG governance mechanism¹ — contributions cannot be tied or earmarked to a specific recipient organisation, activity, or project.

5.5 **Fund Recipient:** An EIF fund recipient may be a:

5.5.1 **RNG**, acting under a signed MOA with the MPTFO. Funds are received through the GCE, with implementation undertaken by the designated NE (e.g., Armed Forces, Police, or Gendarmerie); or

5.5.2 **PUNO**, acting under a signed MOU with the MPTFO. A PUNO may:

5.5.2.1 implement directly;

5.5.2.2 implement in partnership with an NE of a T/PCC; or

¹ United Nations Sustainable Development Cooperation Framework: https://unsdg.un.org/sites/default/files/2019-10/UN-Cooperation-Framework-Internal-Guidance-Final-June-2019_1.pdf

5.5.2.3 implement in support of a United Nations Peacekeeping Mission or other United Nations activity.

Note: A CSO cannot be a direct EIF Fund Recipient. However, a RNG or PUNO may partner with Implementing Partners, including CSOs, who may receive funds through the Fund Recipient's systems.

5.6 **Eligibility:** Eligibility criteria are detailed in the EIF TOR (Section 4.2.5 – Recipient Organisations) and apply equally to **RNGs** and **PUNOs**.

6 6.0 EIF Stakeholders and Partners

6.1 The EIF Secretariat works closely with its principal stakeholders as follows:

6.1.1 **Contributors:** The EIF receives significant financial support from a number of governments (see the [MPTFO EIF webpage](#) for up-to-date information on contributions).

6.1.2 **Engagement with Contributors:** The EIF engages with its contributors through a range of mechanisms, including the annual donor and stakeholder meeting, and project launch events. Contributors are invited to each programming round launch, are regularly acknowledged through EIF social media, and receive the EIF Annual Report, issued 31 May annually.

6.1.3 **Non-Government Contributors:** The EIF can also receive contributions from NGOs, foundations, and the private sector. Prior to receipt of any funding or in-kind support from the private sector, and in consultation with the MPTFO, the EIF will contract a consultant to conduct the required due diligence on the prospective contributor, seek EIF SC endorsement, and submit the due diligence package to the MPTFO for final approval.

6.1.4 **UN Women:** UN Women is a signatory to the EIF MOU. As host of the EIF Secretariat, UN Women serves as the United Nations Co-chair of the EIF, a responsibility held by the UN Women Executive Director and delegated to the UN Women Deputy Executive Director (DED) Normative Support, United Nations System Coordination, and Programme Results.

6.1.5 **PUNOs:** PUNOs are key strategic partners in EIF-funded projects. When partnering with RNGs and NEs, PUNOs provide strong technical leadership and accompaniment. They may lead or co-lead the drafting of PRODOCs, translate project concepts into technically robust programme frameworks, and ensure alignment with EIF requirements, the United Nations' [Human Rights Due Diligence Policy](#) (HRDDP) and [Harmonized Approach to Cash Transfer](#) (HACT) standards, gender-responsive approaches, risk management, monitoring and evaluation systems, and reporting obligations. This support is designed to **strengthen national capacity, not replace it**, and to help ensure that RNGs and NEs are positioned to lead successful implementation. Beyond implementation, PUNOs contribute to institutional strengthening and sustainability, working with RNGs and NEs to embed gender-responsive systems, policies, and practices that endure beyond the lifespan of EIF funding.

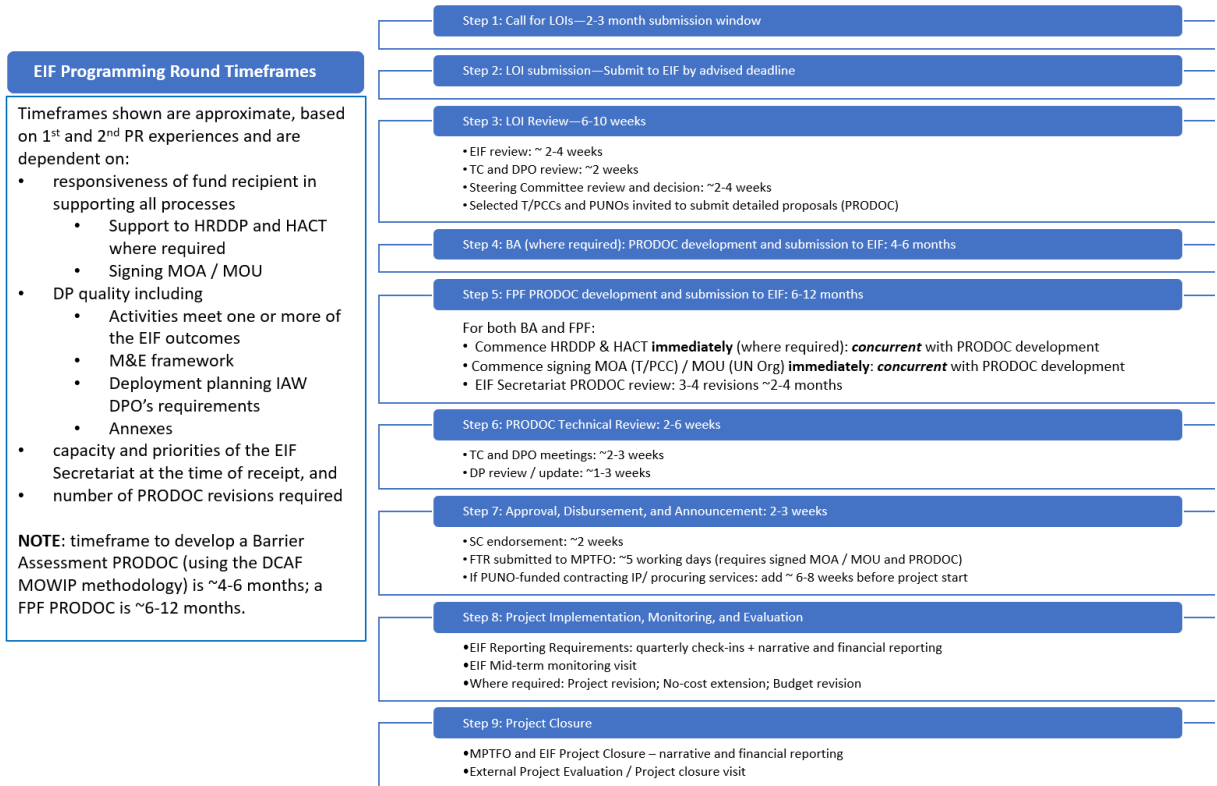
6.1.6 **Engagement with PUNOs:** The EIF engages regularly with PUNOs and their Regional and Country Offices, as well as Resident Coordinator Offices (RCOs), as required, to support project development and implementation, encourage submissions to the EIF, and advance broader advocacy on women in peacekeeping.

- 6.1.7 **DPO:** The DPO is a strategic partner for the EIF. The EIF serves as a key instrument supporting DPO advocacy and engagement with T/PCCs to increase the number and meaningful participation of uniformed women deployed to United Nations peace operations, across all ranks, leadership, command, and technical roles.
- 6.1.8 **Engagement with DPO:** DPO is represented on both the EIF SC and TC. In addition to its participation in reviewing LOIs and PRODOCs, the EIF and DPO consult frequently to align strategic engagement on Women, Peace and Security (WPS) and women in peacekeeping priorities.
- 6.1.9 **T/PCC:** Existing and potential T/PCCs are essential partners of the EIF, as primary fund beneficiaries. In contexts where the **RNG** is a Fund Recipient, engagement takes place through the **GCE** and the relevant **NE** (Armed Forces, Police, or Gendarmerie). Recognising the importance of national ownership, the EIF Secretariat provides technical advice and guidance to T/PCC focal points, NEs, and relevant ministries to support project development and implementation and to strengthen institutional gender capacity and project management skills.
- 6.1.10 **EIF SC:** The EIF SC is a vital stakeholder for the EIF. The EIF Secretariat engages regularly with EIF SC members, both individually and collectively, as described in Section 4 above.
- 6.1.11 **EIF TC:** The EIF TC is also a vital stakeholder for the EIF. The EIF Secretariat engages regularly with EIF TC members, both individually and collectively, as described in Section 4 above. The EIF Secretariat also consults TC members to support strategic thinking and coordination across a range of WPS and women in peacekeeping activities and issues.
- 6.1.12 **Other stakeholders:** Other stakeholders engaged by the EIF include DCAF; Cornell University's GSS Lab; research institutions such as RESDAL – the Latin American Security and Defence Network, the International Peace Institute (IPI), the Organisation internationale de la Francophonie (OIF), and military and police women's networks.

7 7.0 Programmatic Arrangements

- 7.1 **Programming Cycle:** The EIF TOR (Section 5.1 – Programming Cycle) outlines the steps to be undertaken for each programming round. Prior to the commencement of a programming round, these steps may be updated or refined based on EIF process reviews and lessons learned.
- 7.2 This section provides additional detail on actions and activities undertaken by the EIF Secretariat for each programming round. Timeframes for each step do vary and will vary. Figure 1 provides indicative timeframes, as well as key factors and processes that may influence their duration.

Figure 1: EIF Programming Cycle



7.2.1 **Step 1: Call for Letters of Interest (LOI).** The EIF Secretariat will formally announce the commencement of each programming round to all T/PCCs, through a Note Verbale (NV) to Member States’ Permanent Missions to the United Nations. The NV will be accompanied by the Call for LOIs. The programming round launch will also be advertised on the [EIF website](#), through UN Women, DPO, and EIF social media channels, with amplification encouraged by EIF contributors, partners, and stakeholders.

7.2.2 To support the programming round launch and Call for LOIs, the EIF Secretariat will:

- 7.2.2.1 conduct a Launch Event to inform EIF stakeholders, partners and interested parties of the programming round launch, LOI submission deadline, and highlight the Fund’s impact to date;
- 7.2.2.2 conduct Technical Briefings for EIF stakeholders, prospective implementing entities, partners, and beneficiaries on the technical aspects of the EIF;
- 7.2.2.3 conduct additional webinars targeting different stakeholders on (i) how to apply to the EIF, (ii) funding modalities, (iii) the requirement for, and conduct of, a BA; and
- 7.2.2.4 ensure the EIF Call for Letters of Interest (Annex C), LOI Template (Annex D), and supporting tools to assist completion and submission of LOIs (and subsequently PRODOCs), are available on the EIF website in accessible formats by the programming round launch date.

7.2.3 **Step 2: LOI submission.** T/PCCs and PUNOs are requested to submit a complete LOI, signed by the relevant senior official of the Security Institution, such as the responsible Minister or

Chief of the Security Institution, including all required annexes, to the EIF Secretariat via email (elsie.mptf@unwomen.org), in accordance with the EIF Call for LOIs (Annex C), and no later than the LOI submission closing date.

- 7.2.4 It is important that RNG / T/PCCs and PUNOs read and understand the following DPO guidance and ensure it is taken into account when developing their LOI and proposed activities.

DPO Guidance - Deployment Planning for United Nations Peace Operations

Applicants to the EIF are to note that it is the United Nations Department of Peace Operations - Office of Military Affairs and Police Division, who has the authority to select and deploy T/PCC personnel to United Nations peace operations.

The following factors will determine whether an Elsie-funded project can achieve the outcome, as set out in the Terms of Reference of the Elsie Fund, of “increased meaningful deployment of uniformed women peacekeepers to United Nations missions”:

- A T/PCC’s ability to deploy trained female and male personnel with the required skillsets in the timeframe stipulated in the project proposal and to address challenges related to performance and sustainability when it increases the number of Individual Uniformed Personnel (IUP), Formed Police Units and/or military contingents it is deploying.
- DPO’s processes, criteria and available infrastructure for deployment of military and police personnel, including but not limited to:
 - actual and future needs for police and military personnel, taking into consideration any United Nations field missions projected to close or downsize;
 - the obligation to ensure geographical representation of Troop Contributing Countries (TCCs) and Police Contributing Countries (PCCs) in the military and police components of United Nations field missions;
 - the obligation to respect the pledges made by TCCs and PCCs in the framework of the United Nations Peacekeeping Capability Readiness System (PCRS);
 - the availability in the United Nations field mission(s) of the requisite logistics, infrastructure, welfare and medical facilities for women.

In addition to the above, any provision of training or other assistance by DPO to TCCs and PCCs that is outlined in a project proposal will be contingent upon the availability of relevant DPO personnel and financial resources unless the EIF or other partners can mobilize requisite resources—in a timely manner—to enable the planning for and creation of additional capacities to address the scale and scope of activities envisaged in the project proposal(s).

- 7.2.5 **Step 3: Review of LOIs.** In addition to the steps detailed in the EIF TOR (Section 5.1 – Step 3), which include consulting with the TC to consider all received LOIs prior to presenting them to the EIF SC, the EIF Secretariat will also consult with relevant DPO offices (e.g., OMA, PD, SSRU, Office for Coordination and Shared Services (OCSS), Strategic Force Generation Cell (SFGC), Integrated Training Services, and the Department of Operational Support) as appropriate, depending on the nature of the proposed project. The purpose of these

consultations is to seek strategic and technical guidance on each LOI, as well as across the full set of submissions, including from a force generation perspective. The EIF Secretariat will request DPO confirmation that:

- 7.2.5.1 proposed deployment planning figures are feasible and realistic,
 - 7.2.5.2 proposed activities are in alignment with DPO's policies and procedures, and
 - 7.2.5.3 missions where increased numbers of women are proposed to be deployed have receptive environments that can accommodate additional women, as per DPO's guidance above (Deployment Planning for United Nations Peace Operations).
- 7.2.6 The EIF Secretariat will also consider the broader operational context and current dynamics of United Nations peacekeeping and regional peace support operations when assessing LOIs.
- 7.2.7 To facilitate consultations, the EIF Secretariat will highlight any elements from the list above that should receive specific attention by DPO.
- 7.2.8 The EIF will also meet with DCAF and the GSS Lab to ascertain their capacity to support BA submissions using the MOWIP methodology (GSS Lab – Partnership Model A & B; DCAF – Partnership Model C).
- 7.2.9 In addition to the criteria specified in the EIF TOR (Section 3.6 - Criteria for Prioritisation), the EIF Secretariat will also consider the following additional factors when formulating its recommendations to the SC:
- 7.2.9.1 regional balance, including relevant linguistic considerations linked to UN mission requirements;
 - 7.2.9.2 balance between military and police submissions;
 - 7.2.9.3 funding modalities requested (e.g., FPF, GSU, BA); and
 - 7.2.9.4 ensuring that funding allocations to UN-led projects do not exceed 20% of total available funds.

Note: projects where United Nations organisations receive funds in coordination with a T/PCC beneficiary are not included in the 20% cap on UN-led projects.

- 7.2.10 Following consultation and analysis of all LOIs received in a programming round, the EIF Secretariat will recommend to the EIF SC the LOIs to be invited to develop a detailed PRODOC, along with the total funding amount allocated to that programming round. On SC approval, the EIF Secretariat will notify all applicants of the SC decision. Successful applicants will be invited to submit a detailed PRODOC to the EIF Secretariat within a two- to six-month timeframe, as specified in the EIF invitation letter.
- 7.2.11 **Step 4: Barrier Assessment.** A credible BA must be conducted prior to accessing FPF. The BA provides the evidence base for identifying priority barriers and designing appropriate responses. T/PCCs must agree to provide a full copy of the BA report to the EIF Secretariat, and for a public facing BA report to be published on the EIF website. While a BA is not required to access a GSU premium, the EIF Secretariat strongly recommends that T/PCCs include the conduct of a BA as part of their GSU proposal.
- 7.2.12 **Step 5: Development and submission of detailed FPF & BA proposals.** Fund recipients are to use the EIF FPF and MOWIP PRODOC Templates to submit their full proposal to the EIF, in accordance with the guidance provided in the EIF templates and explainers.

- 7.2.13 The detailed proposal should build on the concepts, priorities, and activities outlined in the LOI, providing further detail, justification, and implementation planning rather than introducing a new project concept. Both MOWIP and FPF submissions must use the templates and explainers issued for that programming round and available on the EIF website, including:
- 7.2.13.1 PRODOC templates (BA/MOWIP and FPF, Annexes E – F),
 - 7.2.13.2 Budget templates (BA/MOWIP and FPF, Annexes G – H),
 - 7.2.13.3 Risk Assessment template (Annex I), and
 - 7.2.13.4 BA/MOWIP Workplan Template (Annex J).
- 7.2.14 For FPF submissions, detailed proposals should prioritise addressing the highest barriers and issue areas identified through the BA/MOWIP assessment.
- 7.2.15 For MOWIP projects, T/PCCs are required to use the DCAF MOWIP tools and templates, together with the EIF MOWIP PRODOC Template.
- 7.2.16 **Step 6: Technical Review of Projects.** In addition to the steps detailed in the EIF TOR (Section 5.1 – Step 6), which include meeting with the TC to consider the PRODOC, and subsequent presentation of the PRODOC to the EIF SC, the EIF Secretariat will:
- 7.2.16.1 conduct a technical review of proposals and budgets, to ensure consistency with the EIF TOR, accuracy of budget calculations, value for money, and compliance with EIF budget preparation guidance described in Section 7.3 below;
 - 7.2.16.2 provide guidance to Fund Recipients to support revision and refinement of the PRODOC prior to EIF submission to the TC; and
 - 7.2.16.3 request a TC meeting to review the PRODOC, in line with the agreed 10-working-day TC review timeframe.
- 7.2.17 Concurrent with the TC process (PRODOC and EIF summary are emailed to TC members at least seven working days prior to the TC meeting), the EIF Secretariat will email DPO (OCSS EIF focal point, OMA and PD Gender Focal Points), a summary of key activities for DPO review and confirmation that all proposed activities are feasible and realistic and aligned with DPO policies and procedures. This email will highlight any activities that diverge from DPO's policies, procedures, or Deployment Planning guidance, to ensure final confirmation. These activities will have been consulted with DPO as outlined in Sections 7.2.5 to 7.2.7.
- 7.2.18 **Step 7: Approval, Disbursement and Announcement.** In addition to the steps detailed in the EIF TOR (Section 5.1 – Step 7), and once any substantive issues raised by DPO or the TC have been addressed, the EIF Secretariat will convene a SC e-meeting and complete the following actions:
- 7.2.18.1 **SC Approval:** Following DPO and TC consultations, the EIF Secretariat will prepare an Executive Summary (Annex K) on the PRODOC and circulate it to the EIF SC, along with the TC meeting minutes, requesting SC endorsement or otherwise, on a no-objection basis.
 - 7.2.18.2 **BA proposal only:** BA proposals may be approved by the EIF SC United Nations Co-chair. Following United Nations Co-chair approval, the EIF Secretariat will inform the EIF SC of the decision.

- 7.2.18.3 The standard timeframe for responses from both the EIF SC and the United Nations Co-chair is 10-working days.
- 7.2.18.4 If no objection is received within the 10-working-day period, the proposal will be deemed approved on a no-objection basis. Objections received after the deadline may not be considered. The review period may be extended, where justified, at the discretion of the Co-chairs.
- 7.2.18.5 **Funds Disbursement:** The EIF Secretariat will submit the Fund Transfer Request (FTR) (Annex L), and all required supporting documentation from fund recipients (refer to Section 10 below), to the MPTFO, who will, on review, initiate the funds transfer to the recipient organisation, normally within five working days of receipt.

7.2.19 **Step 8: Project Implementation, Monitoring and Evaluation.**

- 7.2.19.1 **Implementation:** Following fund disbursement, Fund Recipients – including RNG (through the GCE and NE) and PUNOs are responsible for implementing activities in accordance with the approved PRODOC, workplan, budget, and risk management framework.
- 7.2.19.2 **Reporting Requirements:** Fund Recipients must comply with EIF reporting requirements, including:
 - 7.2.19.2.1 quarterly check-ins with the EIF Secretariat;
 - 7.2.19.2.2 narrative and financial reporting in line with EIF templates and timeframes; and
 - 7.2.19.2.3 submission of any additional documentation requested by the EIF Secretariat, donors, or the MPTFO, as applicable.
- 7.2.19.3 **Monitoring:** The EIF Secretariat will monitor project implementation through routine engagement, review of reports, and a mid-term monitoring visit, where feasible, to assess progress, identify challenges, and provide technical guidance and support.
- 7.2.19.4 **Project Revisions:** Where required, Fund Recipients may request adjustments to their project. These may include:
 - 7.2.19.4.1 budget revisions;
 - 7.2.19.4.2 project revisions; and
 - 7.2.19.4.3 no-cost extensions.
- 7.2.19.5 All revision requests must use the EIF PRODOC Revision Request Template (Annex M) and be approved by the EIF Secretariat and/or EIF SC as required (see Section 7.4 below).
- 7.2.19.6 **Evaluation:** The EIF typically does not commission evaluations of MOWIP BA projects, as these projects are diagnostic in nature and are designed to generate evidence, analysis, and recommendations rather than deliver implementation outcomes. The MOWIP methodology already incorporates quality assurance, validation, and review mechanisms. Evaluations are normally undertaken for FPF projects, where implementation outcomes, effectiveness, and impact can be assessed.

7.2.20 **Step 9: Project Closure.** At project completion, Fund Recipients must fulfil MPTFO and EIF project closure requirements, including the submission of final narrative and financial reports in accordance with agreed formats and timeframes. Project closure requirements are set out in Section 7.6 (Project Closure) and Section 7.8 (Management of Unspent Funds).

7.3 EIF Budget Preparation – Guidance on UNSDG Categories, Eligible and Ineligible Costs

7.3.1 **UNSDG Categories:** Every budget line must be classified in accordance with the UNSDG categories. Further guidance on the use of UNSDG categories is provided in the EIF Budget Template Explainer (Annex N).

7.3.2 **Indirect Support Costs:** For PUNOs, indirect support costs that are not directly related to the project and are not recovered through programme support costs are harmonised at 7% in line with standard UNSDG pooled fund practice.

7.3.2.1 The 7% indirect support cost is calculated on the total direct project budget and is then added to the overall project cost to determine the final PRODOC budget amount. Refer to the EIF Budget Template Explainer (Annex N) for further detail.

7.3.2.2 T/PCCs are not to include any budget lines under the indirect support cost category.

7.3.3 **Contingencies:** It is acceptable to include a contingency amount of up to 5% under UNSDG category 7 (General Operating and other Direct Costs). Contingencies of up to 10% may be considered on a case-by-case basis but must be justified with a detailed rationale.

7.3.3.1 Contingency funds should be used only where required to support existing approved PRODOC activities.

7.3.3.2 Use of contingency funds for new or additional activities is not normally supported. However, it may be considered where the proposed activities directly contribute to, or strengthen, the project's approved outcomes and outputs. In such cases, Fund Recipients must first consult the EIF Secretariat and, if supported, submit a Project Revision Request in accordance with Section 7.4.

7.3.4 **Eligible Costs:** Eligible costs must meet all of the following criteria:

7.3.4.1 comply with principles of sound financial management, including principles of economy, efficiency, effectiveness, transparency, and accountability;

7.3.4.2 be included in the project budget;

7.3.4.3 be necessary and reasonable for the delivery of the objectives of the project; and

7.3.4.4 be identifiable in the accounting records and supported by original documentation demonstrating that the costs were incurred in line with the approved PRODOC and within the approved project period.²

7.3.5 **Eligible costs for PUNOs** may include the following, provided costs are consistent with the implementing entities' or partners' internal policies and do not exceed costs borne by those entities or partners in comparable projects:

7.3.5.1 **Staff costs** directly involved in project delivery, including salaries, social security contributions, medical insurance, rest and recuperation allowances, hazard pay

² For example, invoices – stamped and signed 'paid'.

- when applicable, and any other cost included as part of the normal staff salary and benefits package.
- 7.3.5.2 **Costs for consultancies** directly involved in project implementation. Consultancy inputs may be full-time, part-time, intermittent, or surge-based. Consultancy costs must reflect the actual level of effort required, demonstrate value for money, and be clearly linked to defined deliverables and project timelines.
 - 7.3.5.3 **Support staff costs** at country level, directly related to the project.
 - 7.3.5.4 Travel and subsistence costs directly linked to the project implementation for project staff, consultants, and other personnel.
 - 7.3.5.5 **Purchase costs for goods and services** delivered to the beneficiaries of the project, including quality control, transport, storage, and distribution costs.
 - 7.3.5.6 **Costs related to non-expendable items** (assets), such as information and communications technology (ICT) equipment for the project.
 - 7.3.5.7 **Other costs** derived directly from the requirements of the project, such as monitoring, reporting, dissemination of information, translation, insurance for the duration of the project, and financial service costs, including bank transfer fees.
 - 7.3.5.8 **Programme / Implementing Partner Audits.** Where Programme or Implementing Partner audits are required, the EIF Secretariat will manage and finance these directly at Secretariat level.
- 7.3.6 **Eligible costs for Recipient National Governments (RNG) may include:**
- 7.3.6.1 Reasonable costs for innovative activities designed to increase the meaningful deployment of uniformed women peacekeepers in accordance with the EIF TOR.
 - 7.3.6.2 Reasonable travel and subsistence costs directly linked to the project implementation, where not provided for by the RNG.
- 7.3.7 **Provision of Equipment to Government Institutions.** Where EIF-funded projects foresee support to Government ministries or security institutions through the provision of equipment, such support must be explicitly justified, described, and costed in the approved PRODOC and results framework as part of a defined institutional capacity strengthening intervention. The PRODOC must specify the intended purpose of the equipment, the National Entity responsible for its use, and how the equipment contributes to achieving the approved outputs and outcomes.
- 7.3.8 Purchase of equipment solely for the purpose of donation, or where equipment is not directly linked to an approved capacity-strengthening output and results pathway, is not permitted. Arrangements related to asset use, management, safeguarding, reporting, and post-project utilisation must be set out in the PRODOC and implemented in accordance with the applicable MOA or MOU, national regulatory frameworks, and relevant United Nations policies. Where appropriate, the EIF Secretariat may request additional clarification in the PRODOC on asset sustainability and continued use beyond the project period, as part of its technical review.
- 7.3.9 Fund Recipients are responsible for ensuring compliance with national regulations, United Nations policies, and the provisions of the MOA / MOU, and for consulting the EIF Secretariat in advance where clarification is required.

7.3.10 Capacity Strengthening Support – Other United Nations Entities: Consistent with paragraph 7.3.7, PUNOs and United Nations Peacekeeping Missions implementing EIF-funded activities, any provision of equipment, assets, or material support to Government partners as part of capacity strengthening initiatives should be undertaken in line with the respective entity’s financial regulations, asset management rules, procurement policies, and programme partnership procedures.

7.3.10.1 Where capacity strengthening through equipment provision is envisaged, it should be explicitly reflected in the approved PRODOC and results framework, clearly linked to capacity outcomes, and implemented through the agency’s standard partnership or implementation arrangements. This should include clarity on ownership, accountability, asset use, and end-of-project disposition, consistent with the entity’s policies and the applicable legal agreements.

7.3.10.2 The EIF Secretariat encourages PUNOs to ensure that relevant policy requirements, including documentation and asset transfer procedures, are followed to support transparency, accountability, and effective delivery of results.

7.3.11 Ineligible costs: The following are ineligible for both PUNOs and RNGs:

7.3.11.1 salaries or wages for Ministry, Government, Security Institution, Military, or Police personnel, or other already salaried personnel;

7.3.11.2 vehicles of any type;

7.3.11.3 weapons of any type;

7.3.11.4 ammunition of any type, or equipment designed to restrain, subdue, or inflict harm on an individual, i.e., baton, handcuffs, CS gas, etc;

7.3.11.5 construction of facilities that can be used for detention;

7.3.11.6 costs incurred outside the approved implementation period of the project (taking into consideration duly approved no-cost extension(s));

7.3.11.7 costs for activities not detailed in the original PRODOC and not approved through a revision process;

7.3.11.8 foreign exchange rate differentials;

7.3.11.9 capital infrastructure directly supporting security force operations and/or institutional modernisation that is unrelated to gender inclusion (e.g., armouries, firing ranges, barracks modernisation unless clearly gender-specific enabling, and generic information and communications technology (ICT) or information technology (IT) capital infrastructure such as servers, networks, or institutional ICT upgrades);

7.3.11.10 personal benefits, incentives, or cash payments to serving military or police personnel (beyond legitimate per diem under United Nations rules), gifts, honoraria, or ex-gratia payments; and

7.3.11.11 double-funding for activities already financed by other donors.

7.3.12 Value-added Tax (VAT) Treatment for EIF-Funded Projects: VAT treatment under EIF-funded projects is governed by applicable national legislation, Fund Recipient financial regulations, and established United Nations pooled fund financial governance principles. As VAT provisions are not explicitly addressed in the EIF MOA or MOU, this Operations Manual sets

out the EIF policy position to ensure clarity, consistency, fiduciary assurance, and alignment with international good practice. As a general principle, VAT is considered an ineligible expenditure under EIF-funded projects unless it is formally demonstrated to be non-recoverable under applicable national legislation.

7.3.12.1 Where VAT is **recoverable**, it must not be charged to the EIF. Project budgets and financial reporting must be prepared net of recoverable VAT. Recoverable VAT must therefore not appear as an expenditure in financial reports submitted to the EIF Secretariat.

7.3.12.2 Where VAT is **non-recoverable**, and this is duly justified and documented, it may be treated as an eligible project cost in line with the MOA/MOU and the Fund Recipient's financial regulations. In such cases, VAT may be included within the approved project budget and reported as part of total project expenditure in accordance with the Fund Recipient's applicable financial regulations and VAT rules.

7.3.12.3 Where VAT treatment **varies** by transaction, item, or vendor, only documented non-recoverable VAT may be charged to the EIF. Mixed VAT contexts must be clearly explained in financial reporting.

7.3.12.4 Fund Recipients must maintain accurate documentation confirming VAT status (including, where applicable, evidence that VAT cannot legally be reclaimed), ensure consistency with national tax law and United Nations system good practice, and ensure that VAT treatment is applied transparently and consistently.

7.3.12.5 Where there is uncertainty regarding VAT recoverability, Fund Recipients must seek clarification from their national tax authority and inform the EIF Secretariat in writing of the confirmed VAT treatment.

7.3.13 This list of ineligible costs is not exhaustive. The EIF Secretariat reserves the right to determine the eligibility of any expenditure and may deem additional costs ineligible where they are inconsistent with the EIF TOR, United Nations policies, human rights due diligence standards, or principles of sound financial management.

7.4 **Budget, No-cost Extension and Project Revision Requests:** The EIF recognises three types of project revision categories:

7.4.1 **Budget Revision:** required where a revision to the approved project budget is sought, including to:

7.4.1.1 increase overall project costs. The maximum budget increase supported by the EIF is 10% of the original PRODOC-approved amount.

Note: The total revised project amount must not exceed the maximum allocation permissible within the respective programming round (i.e., PR1 – US\$1.0M; PR2, 3 and 4 – US\$1.5M).

7.4.1.2 affect the distribution between UNSDG budget categories;

7.4.1.3 utilise contingency funds for additional or new activities; and/or

7.4.1.4 change the total budget of any outcome.

Note: Where the full approved GSU Premium amount is not eligible for transfer, the Fund Recipient must submit a project revision request to amend the approved project budget to

reflect the actual amount transferred or eligible for transfer. This allows any unutilised balance to be released from the project budget.

Approval authority for Budget Revisions is determined in accordance with Section 7.5.3.

7.4.2 **No-cost Extension Revision:** required where a revision to a project's timeframe is requested, without an increase in the total approved budget.

7.4.3 **Project Revision:** required where:

7.4.3.1 any modification is proposed to a project's expected outcome(s) or intervention area; or

7.4.3.2 a substantive change to the project design and/or activities is requested (deletion / addition / modification).

7.4.3.3 Where a programme modification or activity change is anticipated (for example, where an additional workshop was not originally foreseen), the Project Manager should review the overall project budget to identify possible savings and consult with the EIF Secretariat to receive guidance. Smaller programmatic changes can be accommodated within the PRODOC, with approval from the EIF Manager.

7.4.4 **Submission of EIF Revision Requests:** All revision requests should be emailed to the EIF Secretariat at least two months before the project's *end date*.

7.4.5 **Where a Fund Recipient seeks a:**

7.4.5.1 Budget and/or a No-cost Extension Revision, the Fund Recipient must:

7.4.5.1.1 submit an **EIF PRODOC Revision Request** with a detailed justification;

7.4.5.1.2 ensure all remaining project expenses have been committed (for example, via a contract or purchase order); and

7.4.5.1.3 ensure that a minimum of 70% of the original budget has been liquidated or committed.

7.4.5.2 **Project Revision:** the Fund Recipient must submit an updated EIF PRODOC with a clear and detailed explanation of the proposed changes to outcomes, intervention areas and/or activities, and a detailed justification for the requested revision.

7.4.6 **Signature and Documentation Requirements**

7.4.6.1 All project revision requests must be signed by:

7.4.6.1.1 RNGs: the same GCE and NE that signed the PRODOC and MOA.

7.4.6.1.2 PUNOs: the same United Nations organisation Country Office or Mission that signed the original PRODOC.

7.4.6.2 and must be submitted to the EIF Secretariat with the required annexes:

7.4.6.2.1 Annex A: updated workplan, to include an updated risk assessment;

7.4.6.2.2 Annex B: updated budget, if required.

7.5 **Budget, No-cost Extension and Project Revision Requests - Approval and Delegation**

7.5.1 Prior to seeking any budget increase, Fund Recipients must review, in detail, all project activities and associated budgets to identify and implement cost savings.

7.5.2 The EIF is unable to support budget revisions in excess of 10% of the original request. Requests over 10% should seek alternate financing options (bilateral, national, or future EIF rounds).

7.5.3 Approval Authority Delegations

7.5.3.1 **EIF Manager:** The SC has delegated authority *to the EIF Manager* to approve the following revision requests:

7.5.3.1.1 **No-cost Extension Revisions,**

7.5.3.1.2 **Budget Revisions up to US\$20,000,** and

7.5.3.1.3 **Budget Revisions that do not** substantially modify the project's results framework and/or do not affect the distribution between UNSDG budget categories by more than 20%.

7.5.3.2 **UN Women Co-chair:** The SC has delegated authority *to the UN Women Co-chair,* to approve the following revision requests:

7.5.3.2.1 **Budget Revisions** up to 10% of the original amount approved in the PRODOC, for all amounts exceeding **US\$20,000;**

7.5.3.2.2 **Budget Revisions** that substantially modify the project's results framework and/or affect the distribution between UNSDG budget categories by more than 20%; and

7.5.3.2.3 **Project Revisions involving** any modification of a project's expected outcome, intervention area, or a substantive revision (i.e., deletion / addition / modification) of project activities.

7.5.3.3 **Post Approval Actions:** Following approval by either the EIF Manager or the UN Women Co-chair, the EIF Secretariat will:

7.5.3.3.1 submit the signed EIF PRODOC Revision Request, and the FTR where required, to the MPTFO, and

7.5.3.3.2 advise the SC of the decision by email.

7.5.4 The EIF Secretariat will report to the SC, at its next scheduled meeting, all EIF-funded projects that have undergone revisions (including no-cost extensions, budget revisions, and other material amendments). The update will note the justification for the revision, the approval authority, and any implications for implementation, risk, timeline, or financial management.

7.5.5 For any EIF **PRODOC Revision Request** that falls outside of these guidelines, and following detailed consultation with the Fund Recipient, the EIF Secretariat will submit the request to the SC for endorsement / approval, or otherwise.

Note: The ability of the EIF to support any budget revision will depend on the EIF's liquidity at the time the **EIF PRODOC Revision Request** is submitted.

7.5.6 The EIF Secretariat may seek SC or TC guidance for any **Budget, No-cost Extension, and Project Revision Requests**, as necessary.

7.6 Project Closure

7.6.1 **Project closure requirements:** At the conclusion of a project, the Fund Recipient is responsible for closing the project in the United Nations system through the submission of final narrative and financial reports as required by the applicable legal framework.

7.6.1.1 **External Evaluation / Closure Visit:** Where required or appropriate, the EIF Secretariat may undertake a final monitoring or closure visit and/or commission an external project evaluation to assess results, sustainability, and lessons learned.

7.6.1.2 **Knowledge Management:** Key lessons learned, good practices, and evidence generated through implementation will be documented and shared, contributing to broader learning across the EIF portfolio and stakeholders.

7.6.2 **Project Operational Closure**

7.6.2.1 Both RNG / T/PCCs and PUNOs must report operational closure to the EIF Secretariat and submit a results-oriented, evidence-based final narrative report, covering the final year of implementation, within three months after the end of the calendar year in which operational closure occurred, and **no later than 31 March**.

7.6.2.2 This enables the EIF Secretariat to report to the MPTFO **no later than 30 April** of the year following operational closure.

7.6.2.3 Upon receipt of the final narrative report, the MPTFO will mark the project as “Operationally Closed” on the Gateway.

7.6.2.4 **RNG:** The responsible NE submits final reports to the GCE, which consolidates and submits the final narrative and financial reports to the EIF Secretariat. The MOA signed between the RNG and UNDP (MOA Section V) sets out the requirements and steps for financial and operational closure of activities under the approved programme document.

7.6.2.5 **PUNO:** PUNOs submit final reports to the MPTFO. The MOU signed between PUNOs, and UNDP (MOU Section IV) sets out the requirements and steps for financial and operational closure of activities under the approved programme document.

Note: Procedures for managing any unspent funds are set out in Section 7.8 – Management of Unspent Funds and must be followed prior to financial closure.

7.6.3 **Project Financial Closure:** Fund Recipients must ensure financial reconciliation, including expenditure verification, return of unspent funds (where applicable), and compliance with MPTFO financial closure procedures.

7.6.3.1 Unspent funds must be addressed in accordance with Section 7.8 – Management of Unspent Funds, before financial closure can be completed.

7.6.3.2 **RNGs** are required to:

7.6.3.2.1 submit certified final financial statements and final financial reports, covering the final year of activities under the approved programme document, to the EIF Secretariat within three months after the end of the calendar year in which operational closure occurred, and no later than 31 March. This enables the EIF Secretariat to report to the MPTFO no later than 31 May, following the end of the calendar year in which financial closure occurs, and

- 7.6.3.2.2 return any remaining balance held in GCE/NE accounts to the MPTFO by bank transfer.
 - 7.6.3.3 For projects involving GSU premiums:
 - 7.6.3.3.1 the FPF component may be closed by completing the above two steps, and
 - 7.6.3.3.2 to close the GSU component, the EIF will inform the MPTFO in writing.
 - 7.6.3.4 **PUNOs** are required to:
 - 7.6.3.4.1 submit certified final financial statements and final financial reports covering the final year of activities under the approved programme document, to the MPTFO via UNEX **within three months** after the end of the calendar year in which operational closure occurred, and no later than 31 May of the following calendar year; and
 - 7.6.3.4.2 return any unspent balance of US\$250.00 or greater in PUNO accounts to the MPTFO by bank transfer. Unspent balances below US\$250.00 may be retained in accordance with MPTF policy.
 - 7.6.3.5 Upon notification by the relevant authority and receipt of the final narrative and financial reports (using the EIF Project Closure Report Templates (Annex O), and any applicable refunds, the MPTFO will close the project financially and mark it accordingly on the MPTF Gateway.
- 7.6.4 **Confirmation of Closure:** The EIF Secretariat will confirm project closure once all programmatic, financial, and administrative requirements have been fulfilled.
- 7.7 **Fund Closure:** Once the EIF has ceased operating, the EIF Secretariat will inform the MPTFO, **which will close the EIF as follows:**
 - 7.7.1 verify that all EIF funded projects have been financially closed;
 - 7.7.2 verify that all EIF Secretariat projects have been financially closed;
 - 7.7.3 verify that all interest has been received;
 - 7.7.4 refund any remaining balance of the account (including interest) to Contributors on a proportional basis;
 - 7.7.5 issue the certified final report of the activities of the MPTFO; and
 - 7.7.6 close the EIF in the United Nations system.
- 7.8 **Management of Unspent Funds**
 - 7.8.1 Unspent funds are typically identified during project closure and final financial reconciliation. All unspent balances must be managed in line with the applicable legal framework (MOU for PUNOs; MOA for RNGs), MPTFO requirements, and Section 7.6 Project Closure.
 - 7.8.2 As a matter of good financial stewardship, Fund Recipients are encouraged to identify potential underspend as early as practicable and to engage with the EIF Project Focal Point where material balances are anticipated.

- 7.8.3 Where a material amount of unspent funds is identified prior to financial closure, the EIF Project Focal Point will normally work with the Fund Recipient to determine whether remaining approved EIF project activities can be completed or finalised. Where appropriate, this may require a formal project revision or extension, subject to EIF approval and applicable procedures.
- 7.8.4 **PUNOs:**
- 7.8.4.1 Unspent balances must be managed in line with MPTFO policy, as follows:
 - 7.8.4.1.1 Balances \geq US\$250.00 must be refunded to the MPTFO.
 - 7.8.4.1.2 Balances $<$ US\$250.00 may be retained as miscellaneous income in line with MPTF policy.
 - 7.8.4.2 Where balances below US\$250.00 are retained, the EIF does not require specific approval for their use, provided such expenditure is consistent with applicable organisational rules.
 - 7.8.4.3 Where UN Women is the Fund Recipient/Implementing Partner, indirect support cost adjustments and refund processing follow UN Women financial rules and procedures (see Annex A).
- 7.8.5 **RNGs:**
- 7.8.5.1 Refunds by RNGs are generally discouraged. Where feasible, unspent funds should be reinvested in EIF-aligned activities, subject to prior approval by the EIF Secretariat and consistency with the approved PRODOC and results framework.
 - 7.8.5.2 Where a refund is required, arrangements will be coordinated with the MPTFO in line with the MOA and applicable financial procedures.
- 7.8.6 All unspent funds must be resolved before financial closure can occur. Final certified financial reports and any required refunds must be completed within the timelines set out in 7.6.3 Project Financial Closure.
- 7.8.7 The EIF Secretariat will retain records of all decisions relating to the management of unspent funds, including approvals for reinvestment, project revisions, and refunds.

8 8.0 Risks, Risk Mitigation and Due Diligence

- 8.1 The EIF TOR (Section 3.7 – Risks and Mitigations Strategies), describes a number of high-level risks to the EIF, and corresponding mitigation strategies. The EIF TOR notes that the EIF is exposed to a range of internal and external factors that may impact the achievement of the EIF’s objectives.
- 8.2 In addition to the risks identified in the TOR, the EIF Secretariat maintains a Fund-Level Risk Management Register (Annex P) and a project-level Risk Assessment template (Annex I). Completion of the project-level Risk Assessment template is required for all PRODOCs and considers key strategic, fiduciary, programmatic, safeguarding, operational, and reputational risks, together with corresponding mitigation measures.
- 8.3 The Fund-Level Risk Management Register aggregates relevant risk information at the portfolio level, considers the same core risk dimensions, and is used to inform strategic oversight, decision-making, and management of the Fund. It is an active management tool, owned by the EIF Manager, updated

on a quarterly basis by the EIF Secretariat, and used internally to inform portfolio oversight and management decisions.

- 8.4 High-level or material risks, where they have strategic implications for the Fund, may be brought to the EIF SC for information and/or guidance. Where relevant, the EIF Secretariat will normally recommend appropriate mitigation measures.
- 8.5 Risk considerations form part of EIF decision-making across the programming cycle, including during proposal review, monitoring, and project revision processes. Where risks are assessed as significant, the EIF Secretariat may consult the TC and/or SC and, where warranted, will normally seek SC guidance specifically on strategic or high-level risks and recommend appropriate mitigation measures.
- 8.6 Fund-level risk management is also supported by existing host agency and MPTFO frameworks, including HACT, procurement controls, audit mechanisms, and financial oversight arrangements, with HRDDP risk assessments supported by the UN's HRDDP framework. Where the EIF Secretariat or an EIF-funded activity is administered by a United Nations entity, that entity's applicable corporate policies and procedures apply (see Annex A).

Operating-Environment Safeguarding Risk Context.

- 8.7 As part of its overall safeguarding and risk management approach, the EIF may, where relevant in reviewing Letters of Interest for participation in the EIF, consider publicly available data on sexual exploitation and abuse (SEA) risk in United Nations peace operations. The data may be supported by contextual analysis provided by the Department of Management Strategy, Policy and Compliance (DMSPC). Such inputs serve as background environmental risk information only and do not constitute a project review, approval, or clearance function. EIF risk assessments, funding decisions, and mitigating measures remain the responsibility of the EIF Secretariat and SC in accordance with the EIF TOR.
- 8.8 Proposals the EIF intends to approve are to be reviewed against the [United Nations Human Rights Due Diligence Policy](#) (HRDDP) and the [Harmonized Approach to Cash Transfer](#) (HACT) Framework. Projects must remain eligible for United Nations support following the risk assessment process and application of any required mitigating measures, prior to any disbursement of funds. The following sections describe the steps undertaken by the EIF Secretariat to ensure that HRDDP and HACT policy requirements are applied as part of the overall risk assessment for each project submitted to the EIF.
- 8.9 **Human Rights Due Diligence Policy (HRDDP):** The HRDDP applies to all United Nations entities providing support³ to non-United Nations security forces⁴ (see HRDDP Paragraphs 8 & 9 for definitions). The EIF TOR (Section 3.7 Risks and Mitigation Strategies) requires all proposals the EIF intends to approve, to be reviewed against the HRDDP.
- 8.10 **Applicability to EIF fund recipients.**
- 8.10.1 **RNG GCE as Fund Recipient (T/PCC context):** Where an RNG, acting on behalf of a T/PCC, is the Fund Recipient and the EIF-funded activities involve support to national security institutions, the EIF must apply the HRDDP in accordance with Article 8(b) and (c). An HRDDP Risk Assessment is required, and recommended mitigating measures must be incorporated

³ See HRDDP paragraph 8 for the definition of 'support'.

⁴ See HRDDP paragraph 7 for the definition of 'non-United Nations security forces'.

into the PRODOC. In all such cases, the EIF Secretariat will contract and manage the HRDDP consultant.

- 8.10.2 **PUNO as fund recipient:** Where a PUNO is the fund recipient, an HRDDP Risk Assessment is not normally required at approval stage. However, where a PUNO subsequently transfers funding to, or provides support to, a T/PCC security institution, the HRDDP must be applied in accordance with the HRDD policy on UN support to non-UN security forces. In such cases, the EIF Secretariat will contract and manage the HRDDP consultant, and the PUNO must ensure sufficient time and cooperation for the assessment process.
- 8.10.3 **Budgeting:** Where an HRDDP Risk Assessment is required, the related costs will be managed centrally by the EIF Secretariat. Fund recipients are not required to budget separately for HRDDP consultancy costs.
- 8.11 The RNG, including the relevant NE and security institution, is required to support this process, including to ensure the availability of personnel and subject-matter experts for consultations through either direct on-site visits or virtual meetings, and the provision of documents electronically.
- 8.12 **EIF HRDDP Risk Assessment:** In line with the HRDDP and guided by OHCHR and relevant United Nations expertise, the EIF applies the EIF HRDDP Implementation Framework to ensure a consistent approach to assessing and managing human rights risks for all projects requiring an HRDDP review.
 - 8.12.1 The EIF HRDDP Risk Assessment places particular attention on risks related to gender discrimination, including sexual and gender-based violence (SGBV), sexual harassment, sexual exploitation and abuse (SEA), conflict-related sexual violence (CRSV), and other serious violations as outlined in paragraph 12 of the HRDDP.
 - 8.12.2 The EIF HRDDP Implementation Framework includes a set of standardised mitigating measures, which are tailored to the findings of each assessment, taking into account the specific T/PCC and security institution context.
 - 8.12.3 The EIF contracts an HRDDP consultant to conduct the assessment in line with the EIF HRDDP Implementation Framework and TOR (Annex Q). A summary of the HRDDP findings and the assessed risk rating will be included in the EIF Project Executive Summary.
 - 8.12.4 Final decisions regarding HRDDP eligibility and the adequacy of mitigating measures rest with the EIF SC. Where the overall risk is assessed as high, the EIF may require the project to be implemented through a PUNO.
 - 8.12.5 Table 1 outlines the steps to initiate and conduct the HRDDP Risk Assessment, which can take between **2 to 4 months**, depending on the responsiveness of stakeholders.

Table 1: EIF HRDDP Risk Assessment

Steps	
1	The EIF Project Focal Point requests the United Nations Resident Coordinator (through the RCO) or UN Women to transmit a formal letter to the relevant RNG Ministry / Security Institution advising of the HRDDP requirement and initiating the process. (HRDDP Guidance Note : pp. 11-12)
2	The EIF Secretariat contracts an HRDDP consultant in accordance with the EIF HRDDP TOR.
3	The HRDDP consultant conducts stakeholder consultations (initially facilitated by the EIF Project Focal Point), typically including: the United Nations presence in the T/PCC; the security institution (including legal focal points; Gender Advisor, and women representatives); relevant governmental

	bodies, including the ministry responsible for human rights; national human rights institutions; and CSOs.
4	The HRDDP consultant conducts desk research and consolidates interview findings.
5	The HRDDP consultant prepares confidential HRDDP Risk Assessment reports , consisting of: <ul style="list-style-type: none"> • a detailed report (approximately 15–20 pages) • a two-page Executive Summary.
6	The HRDDP consultant, in coordination with the EIF Project Focal Point, meets with the T/PCC to present and discuss the assessment findings and agree on mitigating measures, which are then incorporated into the final PRODOC and monitored through quarterly project reporting.
7	Identified risks and agreed mitigating measures are recorded in the EIF Risk Management Register.
8	The HRDDP Executive Summary is submitted to the EIF SC Co-chair(s) for consideration and endorsement as part of the overall project approval process.

8.13 Harmonized Approach to Cash Transfer (HACT): The HACT is a United Nations system-wide operational framework for transferring cash to government and non-government implementing partners. It has been adopted by UNDP, United Nations Population Fund (UNFPA), and United Nations Children’s Fund (UNICEF), and applies to all cash transfers from participating United Nations entities to implementing partners. HACT establishes common principles and procedures for: (i) partner capacity assessment, (ii) cash transfer modality, (iii) audit, (iv) assurance, and (v) monitoring. The EIF TOR (Section 3.7 Risks and Mitigation Strategies) requires all proposals the EIF intends to approve to be reviewed against the HACT.

8.13.1 HACT Micro-Assessment (MA): The HACT Micro-Assessment (MA) is the tool used by the EIF to assess the financial management capacity of implementing partners, including accounting systems, procurement, reporting, internal controls, and related processes, to determine the risk level and assurance measures.

8.13.2 Safeguarding and partner capacity considerations: Where partner capacity assessments are conducted for EIF-funded projects, these should include consideration of safeguarding-related risk dimensions, including SEA-related controls, leadership and governance, data privacy and protection, and meaningful participation of women, to the extent reflected in the applicable assessment framework. Where a United Nations entity administers the relevant partner assessment process, its corporate procedures apply (see Annex A).

8.14 Applicability to EIF fund recipients

8.14.1 RNG as fund recipient: Under the MOA between the RNG and the MPTFO:

8.14.1.1 the RNG assumes full financial and programmatic accountability for funds transferred to the GCE, and

8.14.1.2 the GCE disburses funds to NEs responsible for implementation.

8.14.2 Accordingly:

8.14.2.1 a HACT MA is required on the NE responsible for project implementation, and

8.14.2.2 the RNG through the GCE and NE, must facilitate the process, including access to personnel, documentation, and virtual/on-site engagement.

8.14.3 Budgeting: The EIF will contract a consultant to conduct the HACT Micro-Assessment of the NE Security Institution (normally Police / Military / Gendarmerie), using the EIF TOR – HACT

Micro-Assessment (Annex S). Normally 10 to 15 working days are required, depending on responsiveness.

- 8.14.4 RNG transfers funds to implementing partners: all activities financed under the MOA must be implemented in accordance with the RNG’s applicable national laws, regulations, and procedures—the National Regulatory Framework—provided they do not contravene the principles set out in UNDP’s regulations and rules.
- 8.14.5 **PUNO transfers funds to an implementing partner:** Where a PUNO is the fund recipient and transfers funds to an implementing partner, the PUNO is responsible for conducting a financial risk assessment in accordance with its own HACT and internal assurance procedures.
- 8.15 **Use of HACT Results:** The EIF Secretariat uses the results of the HACT Micro-Assessment, UN Women’s Risk Based Capacity Assessment (RBCA), or equivalent to assess financial and managerial risk throughout the project life cycle and to determine:
- 8.15.1 the appropriate cash transfer modality (cash transfer, direct payment, reimbursement), and
- 8.15.2 the level and frequency of assurance activities.
- 8.16 A new HACT MA is not required if a valid assessment by a United Nations entity exists within the previous four years and is shared with the EIF.
- 8.17 **Final Determination and Implications:** The MPTFO will make the final decision in relation to the acceptance of the HACT report. Should the risk level be higher than low, and the cash transfer modality proposed as a result of a HACT assessment be either reimbursement or direct payment, the MPTFO is unable to transfer funds to the RNG/GCE, and the project would have to be implemented through a PUNO (HACT guidance note).
- 8.18 Table 2 outlines the steps to initiate and conduct the HACT Micro-Assessment, which can take between 1-3 months, depending on the receptiveness of stakeholders.

Table 2: EIF HACT Micro Assessment for a RNG as Fund Recipient

Steps	
1	EIF Project Focal Point confirms whether a valid HACT Micro-Assessment exists (within the last four years) for the NE responsible for project implementation, by consulting: <ul style="list-style-type: none"> • the United Nations Country Team / UN Women • UNDP / MPTFO HACT databases • any relevant United Nations agency assessments. If none exists, proceed to Step 2.
2	The EIF Secretariat procures and contracts an independent accounting/audit firm (third-party service provider) to conduct the HACT Micro-Assessment, using the EIF HACT TOR (Annex S) and standard HACT tools.
3	The audit firm conducts the assessment, including: desk review of key documents (agreements, policies, financial records); an on-site visit to the NE; and interviews with management and relevant staff. The firm assesses internal controls and financial management capacity.
4	The audit firm completes the standard HACT Micro-Assessment questionnaire, assigns an overall risk rating (e.g. low/medium/significant/high), and drafts the HACT Micro-Assessment report with key findings and recommended assurance and mitigation measures.

5	The draft report is discussed with the NE and the requesting United Nations entity (EIF/UN Women) for factual clarification. The firm finalises the HACT Micro-Assessment report and submits it to the EIF Secretariat.
6	The HACT consultant and Project Focal Point meet with GCE / NE to present and discuss the findings of the risk assessment and agree timelines and mitigating measures for identified risks for integration in the RNG's final PRODOC.
7	The EIF Secretariat uses the HACT results to inform risk management, cash transfer modality, and assurance planning, and submits the report to the MPTFO for review and final determination on acceptance of the HACT outcome and implications for fund transfer to the RNG / GCE.

- 8.19 **Performance-based Tranche Approach:** To mitigate financial risk and support accountability and ownership in implementation, where a RNG is the fund recipient, the EIF applies a performance-based funding approach for project funding. For projects with a duration of 12 months or more, funds will be disbursed through tranches. This approach does not apply to Gender-Strong Unit (GSU) premium payments, which follow a separate performance verification and disbursement modality.
- 8.20 Project budgets will normally be divided into two to three tranches of similar value. Where a project is assessed as higher risk, the first tranche may be reduced and/or additional tranches may be introduced. Only the first tranche is considered fully committed by the MPTFO; subsequent tranches are contingent upon the conditions below and EIF liquidity at the time of request.
- 8.21 The minimum tranche amount is US\$100,000. Payment of second and subsequent tranches does not require a SC decision, provided implementation remains consistent with the approved PRODOC and budget.
- 8.22 To request release of a tranche, the RNG, through the GCE and NE, must have met EIF monitoring, evaluation, financial, and narrative reporting requirements, and must submit a PRODOC Tranche Request (Annex T) accompanied by:
- 8.22.1 certified financial reports using the EIF Financial Report (Annex U), signed by both the GCE and NE (refer to the EIF Financial Report Explainer, Annex V), and
 - 8.22.2 bank statements demonstrating that at least 70% of the previous tranche(s) have been liquidated and/or documentation confirming commitment of funds (e.g. purchase orders).
- 8.23 Once the above requirements are confirmed, the EIF Manager will request the MPTFO to transfer the tranche to the GCE via an FTR. The MPTFO will transfer funds within five working days of receipt of the authorised FTR.
- 8.24 **Audit Requirements and Spot checks**
- 8.24.1 As per the SAA, each PUNO is audited through its own internal and external audit mechanisms, in accordance with its financial regulations and rules. Where United Nations entities participating in the Fund undertake a joint internal audit, the Internal Audit Services of the participating entities and the MPTFO will consult with the EIF SC. The EIF will bear the total cost of such internal audit activities.
 - 8.24.2 **Audit of RNGs:** In accordance with the MOA, the GCE and NEs will be audited in relation to the implementation of EIF-funded activities and their use of EIF resources, in line with the national regulatory framework and subject to any additional external audit requirements

stipulated in the EIF TOR. (As of 31 December 2025, the EIF TOR does not establish additional external audit requirements.)

8.24.3 Where financial irregularities become apparent, or where additional financial assurance is required, the EIF Secretariat will contract a qualified auditor/consultant to conduct a spot check and/or audit of the relevant security institution to:

8.24.3.1 verify the adequacy of internal controls related to financial management, procurement, and other systems required to implement the approved workplan; and

8.24.3.2 review a representative sample of expenditures to confirm they are supported by appropriate documentation and comply with the approved workplan and applicable United Nations requirements.

9 9.0 MOA, MOU and PRODOC Signatory Requirements

9.1 This section outlines the requirements for the signing of MOAs, MOUs, and PRODOCs.

9.2 **MOA:**⁵ The MOA is a standard agreement signed between the MPTFO and each RNG GCE prior to any transfer of funds. Under the MOA, the RNG GCE assumes full financial and programmatic accountability for funds disbursed by the MPTFO to the GCE. The RNG is responsible for ensuring that all obligations of the GCE and the NE are fulfilled in accordance with the signed MOA.

9.2.1 **Recipient National Government (RNG):** Assumes full financial and programmatic accountability for the funds disbursed to the GCE.

9.2.2 **Government Coordinating Entity (GCE):** A central government body designated by the Government, typically the Ministry of Finance, Economy, or equivalent. The GCE has the mandate to receive funds and is responsible for coordination, financial accountability, and ensuring compliance with the MOA.

9.2.3 **National Entity (NE):** The Security Institution responsible for implementing the project, usually the Gendarmerie, Military, or Police.

9.2.4 **Governance Requirement:** There can only be one MOA signed between the RNG and the MPTF Office for all EIF projects. To ensure clarity of accountability, separation of duties, and strong financial governance:

9.2.4.1 the GCE **must not** be the same institution as the NE;

9.2.4.2 the GCE provides impartial oversight of implementing security institutions; and

9.2.4.3 this separation supports transparency, prevents conflicts of interest, and strengthens financial and programmatic management under the MOA.

9.3 **MOU:**⁶ The MOU is a standard agreement signed between the MPTFO and all PUNOs. Under the MOU, each PUNO assumes full programmatic and financial accountability for the funds disbursed to it by the MPTFO, in accordance with its own financial regulations, rules, directives, and procedures. There is one MOU for the EIF Trust Fund, to which PUNOs accede by adding their signature.

⁵ MOA for the Elsie Initiative Fund for Uniformed Women in Peace Operations using pass-through fund management (UNDP and T/PCC Government)

⁶ Standard MOU for the Elsie Initiative Fund for Uniformed Women in Peace Operations using pass-through fund management, as agreed by the UNSDG

- 9.4 **United Nations Peacekeeping Missions:** Where a United Nations Peacekeeping Mission is the Fund Recipient, the Chief of Mission Support (CMS) is required to sign, where delegated full financial authority.
- 9.5 **GSU Premium:** Where a GSU premium is approved, the RNG must sign an MOA with the MPTF Office in order to receive the GSU funds. The GSU premium cannot be transferred to, or administered by, a PUNO. Only the RNG, through the designated GCE, may receive and manage the GSU premium funding.
- 9.6 **PRODOC:** The PRODOC is the official document that describes the project activities in detail, the agreed timeframe, monitoring and evaluation arrangements, risk assessment and mitigation measures, and the detailed budget required to implement the project. The PRODOC must be signed by the authorised signatory/ies in line with the applicable MOA or MOU, together with the relevant implementing entity / partner, in accordance with Table 3.

Table 3: PRODOC Signing Requirements - required signatories

Requirements will be clearly set out on the LOI and PRODOC	
FUND RECIPIENT is a <u>T/PCC</u>	FUND RECIPIENT is a <u>PUNO / United Nations organisation</u>
<p>Government Coordinating Entity (GCE) (<i>same GCE that signs the MOA</i>):</p> <ul style="list-style-type: none"> Confirms Government acceptance of full financial and programmatic accountability under the MOA <p>and</p> <p>National Entity (NE) (<i>Security Institution – Defence, Police, Gendarmerie</i>) senior authority, e.g. Minister, Chief of Defence, Police Commissioner, Minister of Interior):</p> <ul style="list-style-type: none"> Confirms institutional responsibility for implementation of the approved project <p>and</p> <p>Implementing Entity / Partner (EIF requirement) e.g., T/PCC project manager / focal point(s) / penholder(s)</p> <ul style="list-style-type: none"> Confirms day-to-day responsibility, coordination, and technical accountability 	<p>Head of United Nations Agency Country Office / Representative</p> <ul style="list-style-type: none"> Confirms full financial and programmatic accountability in accordance with the MOU <p>and</p> <p>T/PCC Project Manager / focal point(s) (EIF requirement)</p> <ul style="list-style-type: none"> Confirms Government partnership role and implementation coordination <p>United Nations Peacekeeping Mission as Fund Recipient and Implementing Entity</p> <p>(i) Chief of Mission Support (CMS)</p> <ul style="list-style-type: none"> Confirms full financial accountability under delegated authority <p>and</p> <p>(ii) Mission Project Focal Point / Point of Contact</p> <ul style="list-style-type: none"> Confirms day-to-day implementation responsibility and coordination

10 10.0 Fund Receipt, Bank Account Requirements and Funds Transfer

10.1 This section sets out the financial management, banking, and fund transfer requirements for all EIF-funded projects, including where the Fund Recipient is:

10.1.1 an RNG; or

10.1.2 a PUNO / United Nations Peacekeeping Mission.

10.2 Principles

10.2.1 EIF funds may only be transferred to Fund Recipients that are properly registered in the MPTFO financial system and have fulfilled all legal and administrative requirements under the MOA (for RNGs) or MOU (for PUNOs).

10.2.2 Fund Recipients must maintain financial arrangements that ensure segregation of funds, transparent tracking, auditability, and compliance with national regulations and United Nations requirements.

10.2.3 Funds are transferred only following EIF SC approval, completion of legal agreements, and receipt of required banking documentation.

10.3 **RNG as Fund Recipient:** Where a RNG is the Fund Recipient, separate financial arrangements must exist for both the GCE and each NE to ensure clear accountability and traceability.

10.3.1 The GCE and the NE must be different institutions. The GCE cannot serve as the NE for any EIF project. This separation must ensure clear accountability, independent oversight, and transparent financial management.

10.3.2 **GCE:** A dedicated GCE EIF bank account, or a separate ledger account within an existing Government account, must be established. One GCE account/ledger can service multiple NEs and projects.

10.3.2.1 The GCE account/ledger must begin with a nil opening balance.

10.3.2.2 The GCE financial arrangement may be either a bank account or a ledger (sub-account).

10.3.2.3 EIF funds must not transit through any other Government account prior to being deposited in the designated GCE account/ledger.

10.3.3 **NE:** Each NE must maintain a separate account or ledger for each EIF project, with a nil opening balance, to ring-fence project funds from all other institutional funds.

10.3.4 A separate bank account or separate ledger (sub-account) within an existing NE bank account may be used, provided it:

10.3.4.1 fully segregates EIF funds;

10.3.4.2 allows independent reporting and can be audited and reconciled separately;

10.3.4.3 is used exclusively for the EIF project; and

10.3.4.4 enables production of independent financial statements.

10.4 Bank / Financial Documentation Requirements. The following documents must be submitted to the MPTFO (through the EIF Secretariat) for each GCE and NE financial arrangement.

10.4.1 **GCE:** Financial arrangement must be in the name of the GCE:

10.4.1.1 UNDP Supplier Form – required to establish the RNG in the MPTFO finance system (Template – Annex W, Explainer – Annex X);

10.4.1.2 Bank Letter confirming account or ledger details – (Annex Y);

10.4.1.3 Bank/Financial Authority Letter confirming a minimum of two authorised signatories (Annex Z).

10.4.2 **NE:** Financial arrangement must be in the name of the NE security institution (e.g. Military, Police, Gendarmerie):

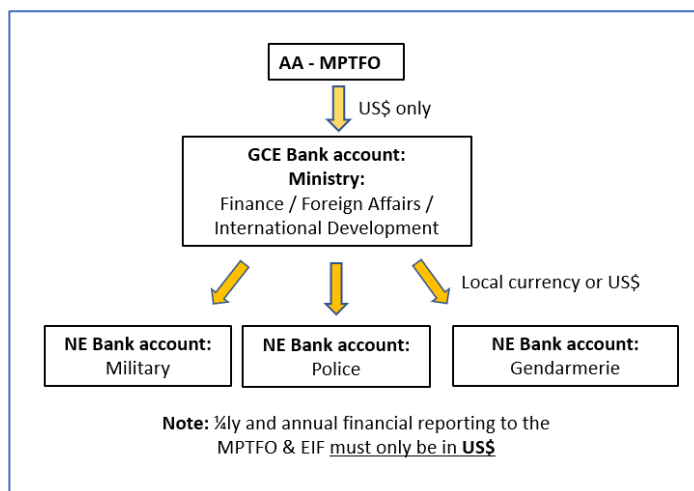
10.4.2.1 Bank Letter confirming account or ledger details (Annex Y). Where a ledger arrangement is used, the letter must confirm that the ledger is segregated, auditable, and capable of standalone financial reporting.

10.4.2.2 Bank/Financial Authority Letter confirming a minimum of two authorised signatories (Annex Z)

Note: Where authorised signatories change, an updated letter must be provided to the EIF Secretariat.

10.4.3 The MPTF Office recommends the designation of GCE and NE ministries as illustrated in Figure 2.

Figure 2: Recommended GCE and NE Ministry authorities



10.5 **PUNO as Fund Recipient:** Where a PUNO is the fund recipient and is an existing Participating Organisation as listed on the [MPTFO webpage](#), (i.e. UN Women, UNDP), the PUNO is to establish a separate ledger for receipt and administration of the funds in line with that PUNO's rules and regulations.

10.6 Where a **United Nations Organisation is the fund recipient** and is not yet an existing Participating Organisation it must:

10.6.1 sign the MOU to become a PUNO; and

10.6.2 submit the following documents to the EIF Secretariat:

10.6.2.1 UNDP Supplier Form – required to establish the United Nations mission in the MPTFO finance system (Template - Annex W, Explainer - Annex X);

10.6.2.2 Proof of Business Relationship – a signed MOU is acceptable; and

10.6.2.3 Certified bank details (void cheque, bank letter, or redacted bank statement).

Note: Where a Mission uses a central United Nations trust fund bank account, MPTFO will register that central account, ensuring the supplier and account names align. PUNOs are not required to open separate bank accounts; a separate ledger is sufficient.

10.7 **Compliance:** Failure to establish compliant financial mechanisms may delay:

- 10.7.1 issuance of Fund Transfer Requests (FTRs); and/or
- 10.7.2 disbursement of funds by the MPTFO.
- 10.8 All arrangements must remain compliant throughout the life of the project.
- 10.9 **Funds Transfer:** Following SC approval of the project and its budget allocation – whether approved in full or on a tranche basis to mitigate financial risk – and on receipt of the authorised and signed documentation below, the EIF Secretariat will submit the FTR with all supporting documents, to the MPTFO through the digital FTR platform and request transfer of funds to the Fund Recipient:
 - 10.9.1 SC meeting minutes detailing the project and budget approval;
 - 10.9.2 Signed PRODOC;
 - 10.9.3 Signed MOA / MOU;
 - 10.9.4 required financial documentation;
 - 10.9.5 HACT risk assessment (where required); and
 - 10.9.6 HRDDP risk assessment rating (included in the EIF Executive Summary).
- 10.10 **FTR Signature and Authorisation:** To avoid any conflict of interest and ensure separation of duties, the authority to sign the FTR depends on the Fund Recipient:
 - 10.10.1 **PUNO as Fund Recipient**
 - 10.10.1.1 Director, Coordination and Shared Services, DPO: signs FTRs when UN Women is the Fund Recipient, including EIF Secretariat Direct Costs (to avoid UN Women authorising transfers to itself).
 - 10.10.1.2 DED, Normative Support, United Nations System Coordination and Programme Results, UN Women: signs FTRs for all other PUNOs, including United Nations Peacekeeping Missions.
 - 10.10.2 **RNG as Fund Recipient**
 - 10.10.2.1 DED, Normative Support, United Nations System Coordination and Programme Results (UN Women): signs the FTR.
- 10.11 Table 4 details the FTR supporting documents and authorization / approvals required by the MPTFO to transfer the funds.

Table 4: FTR supporting documents and authorisation / approval required by the MPTFO

Fund Recipient	T/PCC	FTR signed by UN Co-chair	PUNO	FTR signed by UN Co-chair
Project type				
BA	<ol style="list-style-type: none"> Signed / completed PRODOC (PDF) EIF Executive Summary (PDF, signed by UNW)⁷ Signed MOA UNDP Supplier and financial forms Budget in Excel, aligned with UNSDG budget categories EIF Secretariat email to UN co-chair recommending project endorsement HACT assessment 	UNW	<ol style="list-style-type: none"> Signed / completed PRODOC (PDF) EIF Executive Summary (PDF, signed by UNW)⁸ Signed MOU UNDP Supplier and financial forms (required only if the T/PCC or UN organisation is not already registered as a Participating Organisation with the MPTFO: https://mptf.undp.org/partners/organizations) Budget in Excel, aligned with UNSDG budget categories EIF Secretariat email to UN co-chair recommending project endorsement 	<p>DPO where UNW is fund recipient</p> <p>UNW for all other PUNOs</p>
FPF	<ol style="list-style-type: none"> Signed /Completed PRODOC (PDF) EIF Executive Summary (PDF) Signed MOA UNDP Supplier and financial forms SC meeting minutes detailing the \$ approved Budget in Excel, aligned with UNSDG budget categories EIF Secretariat email to EIF SC requesting project endorsement HACT assessment 	UNW	<ol style="list-style-type: none"> Signed /Completed PRODOC (PDF) EIF Executive Summary (PDF) Signed MOU UNDP Supplier and financial forms (required only if the T/PCC or UN organisation is not already registered as a Participating Organisation with MPTFO: https://mptf.undp.org/partners/organizations) SC meeting minutes detailing the \$ approved (virtual or email) Budget in Excel aligned with UNSDG budget categories EIF Secretariat email to EIF SC requesting project endorsement 	<p>DPO where UNW is fund recipient</p> <p>UNW for all other PUNOs</p>
<p>Note: HRDDP assessment (Executive Summary and Report) is CONFIDENTIAL. Neither is emailed to the MPTFO. Co-chairs receive a copy of the 2-page Executive Summary.</p>				
EIF Secretariat PRODOC			<ol style="list-style-type: none"> Completed PRODOC – PDF SC meeting minutes with funding allocation approved Annual workplan / budget breakdown 	- DPO

10.12 On confirming that the submitted documents are consistent with the applicable provisions of the MOA / MOU and the MPTFO’s legal requirements, the MPTFO will transfer the funds no later than five working days after receipt of the FTR and supporting documents; the MPTFO will also email the Fund Recipient and the EIF Secretariat to advise of the details of the funds transfer and advise the unique **Project ID number**, which is to be included in all project reports and communications.

10.13 **Fund Transfer Date and Project Start Date:** The project start date will be the date the MPTFO transfers the funds to the RNG or PUNO HQ. On receipt of the funds, the Fund Recipient is to acknowledge receipt to the EIF Secretariat within five-working days. Unless otherwise specified in the approved PRODOC or legal agreement, the project end date is calculated based on the approved project duration counted from the date of fund transfer.

⁷ UN Women Co-chair is authorised to approve a BA; there will be no separate SC Meeting minutes

⁸ UN Women Co-chair is authorised to approve a BA; there will be no separate SC Meeting minutes

10.13.1 **Project Announcements:** For each project approved, the EIF Secretariat prepares a communications package in collaboration with EIF recipients and stakeholders, including a Press Release, tweets, and digital assets in English, French, and/or local languages. The press releases are published on the EIF website on the launch date. The package highlights the project's expected impact, voices of the EIF recipients and United Nations partners, and acknowledges the support from EIF Contributors. To increase the reach and impact of announcements, the EIF Secretariat collaborates with EIF recipients, UN Women HQ, Regional/Country offices, DPO, and relevant stakeholders for the dissemination of the package via regional, national, and local platforms.

11 11.0 Reporting

11.1 **Narrative Reporting:** Fund Recipients must submit narrative progress reports to the EIF Secretariat in accordance with the timelines in Table 5. Additional progress updates may be requested by the SC where warranted, for programme oversight or risk management purposes.

11.2 **Financial Reporting:** Fund Recipients must submit financial reports to the EIF Secretariat in accordance with the timelines in Table 5, either to the EIF Secretariat or directly to the MPTFO, as applicable. All financial reporting must be in US dollars and must clearly demonstrate the use of resources against agreed outputs and outcomes in the approved results framework.

11.2.1 **RNG / T/PCC Fund Recipients** are required to submit quarterly financial reports, in US dollars, demonstrating expenditure against approved outputs, outcomes, and the agreed results framework.

11.2.2 **PUNO Fund Recipients** are normally required to submit financial reports annually in line with the MOU and MPTF Office reporting arrangements. The EIF Secretariat may request additional interim financial reporting on a case-by-case basis under its delegated programme oversight authority, where:

11.2.2.1 Financial risk is assessed as moderate or high, based on ongoing programme monitoring, financial review, and implementation performance information, or

11.2.2.2 There are concerns regarding budget execution, fund utilisation, timeliness, or compliance with approved project activities, or

11.2.2.3 Tranche-based disbursements require verification of expenditure.

11.2.3 Any such request will be communicated formally and in writing, and justified on the basis of risk management, fiduciary assurance, or EIF monitoring requirements.

11.2.4 Further detail on reporting standards, content, and quality expectations is provided in Section 12 – Monitoring and Evaluation.

11.3 Upon receipt of Fund Recipients' financial reports, **the MPTF Office consolidates financial data for inclusion in the EIF Annual Report**, including but not limited to:

11.3.1 General financial overview;

11.3.2 Contributions by donors;

11.3.3 Net value of funding by objective / result;

11.3.4 Net value of funding by project;

- 11.3.5 Net value of funding per participating organisation;
 - 11.3.6 Total and categorical financial execution rates; and
 - 11.3.7 Financial execution rate per project; and per participating organisation.
- 11.4 Additional financial reporting obligations for Fund Recipients are set out in the legal agreements between the MPTFO and Fund Recipients:
- 11.4.1 **MOA** - applicable to RNG / T/PCCs.
 - 11.4.2 **MOU** - applicable to PUNOs.
- 11.5 **EIF Financial Reporting Requirements:** As part of a RNG / T/PCC's annual financial reporting requirements, the EIF Secretariat requires RNGs / T/PCCs to maintain and provide the following financial documentation to the EIF Secretariat, to support financial integrity, verification, and audit readiness, with all reporting to be in US dollars. The EIF Secretariat is responsible for reviewing the quality and accuracy of financial reporting and will seek the support of Fund Recipients and the MPTFO to ensure accuracy.
- 11.5.1 **NE bank / ledger statement:** from the NE bank account or dedicated ledger for each financial year (1 January to 31 December).
 - 11.5.2 **Account entries:** Each debit entry on the bank / ledger account must be clearly annotated to include expenditure details:
 - 11.5.2.1 payee/s,
 - 11.5.2.2 amount/s, and
 - 11.5.2.3 description of the expense / debit.
- Note:** The MPTFO records GSU premium payments as “expenses” under UNSDG Category 6 (Transfers and Grants to Counterparts) upon transfer of the funds to the GCE.
- 11.5.3 **Foreign exchange gains and losses** arise due to currency exchange rate fluctuations between the time funds are received and when they are converted, spent, or reported. EIF project budgets are approved and reported in USD, and foreign exchange differences do not alter the approved EIF project budget ceiling.
 - 11.5.3.1 **Foreign exchange gains:** Where foreign exchange gains occur following the transfer of funds by the MPTFO, these may be used for complementary project activities only, with prior written approval from the EIF Secretariat. Fund Recipients must report to the EIF on the use of such gains. The EIF does not need to report foreign exchange gains to the MPTFO.
 - 11.5.3.2 **Foreign exchange losses:** Foreign exchange losses may occur as a result of currency fluctuations when converting funds into local currency. These do not constitute an increase to the approved project budget and cannot be claimed as additional costs to the EIF. Such losses must be managed within the approved budget envelope, including contingency funds where applicable.
 - 11.5.4 **Treatment in accounting and financial reporting:** Foreign exchange gains and losses are not included as budget lines within EIF project budgets.
 - 11.5.4.1 Where foreign exchange gains arise, Fund Recipients may be required to reflect the proposed use of such gains in the project budget in local currency only, for

transparency and planning purposes. Any such budget lines must show a value of zero (0) in US\$ and are for disclosure and approval of use only; they do not constitute an increase to the approved EIF budget.

11.5.4.2 Foreign exchange differences are recorded as financial accounting adjustments, in line with MPTFO policy and Fund Recipient financial regulations.

11.5.5 **Interest income:** Where interest is generated, its treatment must be consistent with the MOA and national regulatory framework and must be agreed in advance with the EIF Secretariat. In principle, interest should either be utilised for agreed project-related activities or returned, subject to MPTFO guidance. Fund Recipients must report to the EIF on any interest generated. The EIF does not need to report project-level interest gains to the MPTFO.

11.5.6 **Treatment in budgets and financial reporting:** Interest income is not reflected as a project budget line. Interest earned is reported in financial statements in accordance with the MOA/MOU and MPTFO policies, and the applicable financial rules and regulations of the PUNO, and is treated as fund-level or agency-level financial income rather than programme resources, unless otherwise agreed.

11.5.7 **Refunds and Timeliness of Returned Funds:** Where unspent balances are required to be returned to the EIF, Fund Recipients are expected to return such funds as soon as operationally feasible following project closure, cancellation, or revision, and in accordance with the MOA/MOU and MPTFO procedures. Delays in the financial closure process, including the return of unspent funds, may result in the MPTFO refraining from further disbursements to the entity, in line with its policies and procedures.

11.5.7.1 Timely return of unspent balances is an important fiduciary good practice. It supports transparent financial management, enables reallocation of funds where appropriate, and ensures that any fund-level financial benefits, including interest accrued at the MPTF Office level, are attributable to the EIF and its contributors.

11.5.7.2 All Fund Recipients are encouraged to make every reasonable effort to expedite the financial closure process and avoid undue delays in refunding unspent balances. Where delays are anticipated, Fund Recipients should inform the EIF Secretariat and provide an indicative timeline.

11.5.8 **Records and supporting documentation:** including original receipts, signed contracts, invoices signed as “paid”, and procurement / payment records are to be maintained in accordance with the RNG national regulatory framework, and to support internal and external audits as required. These are not required to be submitted to the EIF Secretariat unless specifically requested as part of an audit requirement.

11.6 **Transfer of assets:** Transfer of assets is to be conducted in accordance with the policies and procedures of the implementing entity and in line with the MOA / MOU, national regulations, and applicable United Nations asset management standards.

Table 5: Narrative and Financial Reporting Requirements – Fund Recipients, EIF Secretariat, and MPTFO

Fund Recipient Reporting Obligations	Prepared by	Submit to	Due Date
Narrative Reports			
Quarterly narrative reports Q1: 1 January – 31 March Q2: 1 April – 30 June Q3: 1 July – 30 September Q4: 1 Oct – 31 December	All fund recipients	EIF Secretariat	Submit one month after the end of each quarter: Q1: 30 April (1 January-31 March) Q2: 31 July (1 April-30 June) Q3: 31 October (1 July-30 September) Q4: 31 January (1 October-31 December)
Annual Narrative Progress Reports ⁹	All fund recipients	EIF Secretariat	31 January (annually)
Final Narrative Report: RNG / NE ¹⁰ / PUNO ¹¹	All fund recipients	EIF Secretariat	Within 3 months of project closure date and no later than 31 March
Financial Reports			
Quarterly financial reports	RNG / NE	EIF Secretariat	Q1: 30 April (1 January-31 March) Q2: 31 July (1 April-30 June) Q3: 31 October (1 July-30 September)
Annual financial reports (as of 31 December) using the EIF results based financial template	RNG / NE	EIF Secretariat	31 January (annually)
	PUNO ¹²	MPTFO	30 April (annually)
Certified final financial statements and final financial reports ¹³	RNG / NE	EIF Secretariat	31 March
	PUNO	MPTFO	31 May
EIF Secretariat Reporting			
Narrative Reports			
Annual Narrative Progress Reports – all fund recipients	EIF Secretariat	MPTFO	31 March (annually)
Final Narrative Report	EIF Secretariat	MPTFO	30 April
Financial Reports			
Annual Financial Reports – RNG / NE	EIF Secretariat	MPTFO	30 April (annually)
Certified final financial statements and final financial reports – RNG / NE	EIF Secretariat	MPTFO	31 May
Consolidated Report			
Annual Progress Report – Consolidated Narrative and Financial for publication	EIF Secretariat	MPTFO	31 May (annually)
MPTFO Reporting			
Certified Annual Financial Statement ¹⁴	MPTFO	Contributors & SC	31 May (annually)
Consolidated Report			
Annual Consolidated Narrative Progress and Financial Report	MPTFO	Contributors & SC	31 May (annually)

⁹ EIF MOU pg. 9: Annual and final narrative reports will compare actual results with expected results at the output and outcome level and explain the reasons for over or underachievement.

¹⁰ EIF MOU pg. 9: The final narrative report will also contain an analysis of how the outputs and outcomes have contributed to the overall impact of the Fund. The financial reports will provide information on the use of financial resources against the outputs and outcomes in the agreed results framework.

¹¹ EIF MOA pg. 9: The final narrative report will also contain an analysis of how the outputs and outcomes have contributed to the overall impact of the Fund. The financial reports will provide information on the use of financial resources against the outputs and outcomes in the agreed results framework.

¹² EIF MOU pg. 9: ‘The financial reports will provide information on the use of financial resources against the outputs and outcomes in the agreed results framework’

¹³ A Government-issued final financial report, signed by an authorised official and stamped/sealed, shall be accepted as the certified final financial statement.

¹⁴ EIF MOU pg. 9: “Source and Use of Funds” as defined by UNSDG guidelines.

EIF Closure	Prepared by	Submitted to	Due Date
Final Consolidated Narrative	EIF	MPTFO	30 March (3 months after year of EIF Operational Closure)
Final Financial Report	EIF	MPTFO	30 April (4 months after year of EIF Operational Closure)
Certified Final Financial Statement ¹⁵	MPTFO	Contributors & SC	31 May (5 months after year of EIF Operational Closure)
Final Consolidated Narrative and Financial Report	MPTFO	Contributors & SC	30 June (6 months after year of EIF Operational Closure)

12 12.0 Monitoring and Evaluation (M&E)

12.1 **EIF M&E Framework (MEF):** The EIF TOR (Section 3.4 – Results) and the EIF’s MEF, endorsed by the EIF SC, set out the EIF’s theory of change and results framework, including the ultimate and secondary impacts, four outcomes, and related outputs, as illustrated in Figure 3.

Figure 3 – EIF Results Framework

ULTIMATE IMPACT	Support by the EIF contributes to accelerating the pace of change towards the increased meaningful participation of uniformed women in UN peace operations			
SECONDARY IMPACT	Knowledge gained by the EIF contributes to the global conversation on increasing the representation of uniformed women in UN peace operations			
OUTCOMES	1 Expanded country-specific knowledge of barriers to deployment of uniformed women peacekeepers to UN peace operations	2 Increased meaningful deployment of uniformed women peacekeepers to UN peace operations	3 Increased pool of uniformed women eligible to deploy as UN peacekeepers	4 Improved working or/and living conditions for uniformed women peacekeepers in UN peace operations
OUTPUTS	1.a. Barrier assessment (BA) is commissioned or undertaken by T/PCC	2.a. National projects aimed at reducing specific obstacles to the deployment of uniformed women peacekeepers identified in BAs are carried out 2.b. T/PCCs are reimbursed for some, or all of the additional costs incurred to deploy GSUs 2.c. T/PCCs have received GSU premiums for deployment of GSUs	3.a. Recruitment campaigns for national armed forces & police services that include messaging for women are launched 3.b. Training (e.g., training on gender equality in security institutions/peacekeeping, and in UN examinations) is delivered to prepare uniformed personnel to be deployed as UN peacekeepers 3.c. Awareness campaigns and activities to inform uniformed women in national armed forces and police services of deployment opportunities, deployment criteria, cost & benefits, and relevant application procedures are held	4.a. In-mission pilot projects to improve the workplace safety of deployed uniformed women peacekeepers are undertaken 4.b. In-mission pilot projects testing equipment or infrastructure to diminish barriers to uniformed women peacekeepers’ full participation in mission tasks, take place 4.c. Pilot projects aimed at enhancing in-mission support mechanisms or policies to identify and address gender-related deployment challenges are undertaken
CROSS-CUTTING OUTPUT	Collection of policy-relevant knowledge about increasing meaningful participation of uniformed women in UN peace operations developed			

12.2 **EIF indicator placemat:** To measure progress made towards achieving the EIF outputs, outcomes, and impact, the EIF indicator placemat in the EIF MEF describes the EIF’s standard indicators, including data sources and collection methods. The EIF Secretariat publicly reports on these indicators on an annual basis in its Annual Report.

12.3 **MEF implementation:** The EIF Secretariat is responsible for implementing the MEF and ensuring that it is applied consistently across EIF-funded projects. In doing so, the Secretariat:

12.3.1 disseminates the MEF to stakeholders,

12.3.2 ensures prospective applicants understand alignment requirements,

12.3.3 ensures all approved projects contribute to the EIF Results Framework, and that

¹⁵ EIF MOU pg. 9: “Source and Use of Funds” as defined by UNSDG guidelines

- 12.3.4 prospective EIF recipients are informed of the requirement to align with, and contribute to, the EIF Results Framework during programming round technical briefings.
- 12.4 **EIF-level Evaluations:** The EIF will conduct and/or commission Fund-level evaluations as described in the EIF TOR (Section 5.3 Monitoring, Reporting and Evaluation), and detailed in the EIF MEF. In line with the TOR and the standard MOA/MOU provisions, stakeholders engaged in EIF-supported activities are expected to cooperate with and support EIF-level evaluations, including by facilitating access to relevant information and personnel where activities contribute to Fund-level results, in accordance with applicable rules and procedures. The EIF will share evaluation results with stakeholders and incorporate findings and recommendations into its programming and internal processes.
- 12.4.1 **A Formative Evaluation** conducted in 2023–2024, informed adjustments to programme design, Secretariat procedures, and subsequent programming rounds.
- 12.4.2 **A Summative Evaluation** will be conducted in 2027–2028 to assess the overall relevance, effectiveness, efficiency, sustainability, and emerging impact of the EIF, and to inform decisions on legacy, transition, and institutionalisation of results.
- 12.4.3 **An Ex-post Evaluation** will be conducted in 2030–2031 to assess the EIF’s longer-term contribution to removing systemic barriers to the full, equal, and meaningful participation of uniformed women in United Nations peacekeeping.
- 12.5 **Project-level Evaluations:** Separate from EIF-level evaluations, individual EIF-supported projects may include project-level evaluations, depending on project scope, duration, budget, and risk profile, and as reflected in the approved PRODOC and budget. Project-level evaluations assess the performance, results, and lessons of a specific project.
- 12.6 In principle, project-level evaluations are commissioned and managed by the Implementing Partner or PUNO, in line with their respective rules and procedures. However, where project risk, capacity constraints, fiduciary considerations, or the absence of dedicated evaluation resources warrant additional oversight, the EIF Secretariat may organise, commission, or directly support a project-level evaluation. Such decisions are taken on a case-by-case basis, applying a risk-based and proportionate approach.
- 12.7 The EIF Secretariat may provide guidance, review evaluation Terms of Reference and reports, and use findings to inform Fund-level learning and programming improvements. In this context, project-level evaluations are distinct from project closure reports, which confirm completion of activities, outputs, and financial closure.
- 12.8 **Fund Recipient M&E Requirements**
- 12.8.1 **Project-level results frameworks:** All EIF-funded projects must contribute directly to at least one of the four EIF outcomes and target at least one of the associated indicators.
- 12.8.2 EIF recipients are responsible for developing a detailed project results framework as part of their proposal and PRODOC, in coordination with, and with guidance from, the EIF Secretariat.
- 12.8.3 Where required during project inception, the EIF Secretariat can also support EIF recipients:
- 12.8.3.1 to ensure their project results framework and M&E plan are logical and coherent with the EIF’s results framework, and

- 12.8.3.2 in the selection of EIF indicators and data collection tools to monitor progress at the project level.
- 12.8.4 Fund Recipients are also encouraged to identify and track additional indicators as necessary for their own monitoring purposes.
- 12.9 **Quarterly reporting:** In support of the reporting requirements described in Section 11, EIF Fund Recipients are required to report on their project's progress on a quarterly basis, using the templates described below.
 - 12.9.1 **Narrative:**
 - 12.9.1.1 EIF Quarterly Reporting Template BA - MOWIP Annex AA;
 - 12.9.1.2 EIF Quarterly Reporting Template FPF - Annex BB.
 - 12.9.2 **Financial:**
 - 12.9.2.1 EIF Financial Report Template (Annex U) and the EIF Financial Report Explainer (Annex V).
 - 12.9.3 To support completion of these templates, the EIF Secretariat will:
 - 12.9.3.1 conduct an initial meeting with project penholders to provide guidance on how to complete the templates,
 - 12.9.3.2 post report submission, conduct a quarterly check-in with each Fund Recipient to discuss progress, challenges, good practices, lessons, and recommendations. This check-in is also an opportunity for Fund Recipients to raise any programmatic issues that they would like to discuss.
 - 12.9.4 During quarterly monitoring, the EIF Secretariat reviews progress against agreed project mitigating measures, including HRDDP and HACT. The EIF Project Focal Point updates the project-based Risk Assessment accordingly and elevates any significant or emerging risks, particularly those with potential strategic implications, to the EIF Manager for review and guidance.
- 12.10 **M&E visits:** The EIF Secretariat will conduct monitoring missions on a periodic basis, including a:
 - 12.10.1 mid-term monitoring, to determine if current project implementation and progress are effective; and
 - 12.10.2 final monitoring or evaluation mission to assess whether contributions have had their intended effect, to determine whether results are being, or have been, achieved, and whether contributions have been used for their intended purposes.
- 12.11 These visits enable assessment of progress towards results, review of delivery performance and risk, and discussion of implementation challenges, good practices, lessons learned, and capacity-building needs with key national and United Nations stakeholders.
- 12.12 EIF-led monitoring missions do not constitute a financial, compliance or other audit of the Fund Recipient, the project, or any activities funded under the relevant MOU or MOA.

13 13.0 Communications and Knowledge Management

- 13.1 To support advocacy, visibility, stakeholder engagement, and learning, the EIF is guided by its Communications and Outreach Strategy (C&KM) which frames how the Fund communicates its

objectives, results, and impact. The EIF will continue strengthening its knowledge management approach, including progressively systematising the capture and sharing of lessons learned.

13.2 In line with these strategies, the EIF Secretariat will update, maintain, and use the following communications and knowledge platforms:

13.2.1 **Website:**

13.2.1.1 Provides detailed information on the EIF, funding modalities, and guidance for prospective applicants.

13.2.1.2 Publishes information on EIF-funded projects and results.

13.2.1.3 Hosts the EIF gender statistics dashboards tracking the participation of uniformed women in United Nations peacekeeping.

13.2.1.4 Shares reports, policy guidance, data, and analysis produced by the EIF and EI research partners, including DCAF, Cornell University's GSS Lab, IPI, RESDAL, the Stimson Centre, Monash University, United Nations entities, and other research institutions working on Women in Peacekeeping.

13.2.2 **Social media (LinkedIn and X):**

13.2.2.1 Provides timely programming updates, including calls for proposals, project approvals, key milestones, and report launches.

13.2.2.2 Ensures visibility of donor support and partnerships.

13.2.2.3 Promotes awareness of the meaningful participation of uniformed women in United Nations peacekeeping and highlights results and achievements of EIF-supported initiatives.

13.2.3 **Quarterly Newsletters:** Provide updates to donors, T/PCCs, PUNOs, and other stakeholders on project implementation, results, donor contributions, events, and advocacy efforts.

13.2.4 **Events:** The EIF organises and participates in briefings, advocacy events, report launches, and meetings with donors, T/PCCs, PUNOs, and partners to share information on EIF objectives, programming rounds, impact, and results.

13.2.5 **Press Releases:** Used, where appropriate, to inform external audiences of major milestones, including new Fund Recipients, key achievements, and significant events.

13.2.6 **Knowledge management:** The collection, consolidation, and dissemination of evidence, effective practices, lessons learned, and research products, as detailed in the C&KM Strategy, to strengthen learning across T/PCCs, partners, and stakeholders.

13.2.1 **Engagement with UN Women:** Where relevant, the EIF engages with UN Women Regional and Country Offices, relevant thematic communities of practice and EIF project focal points to support coordination, knowledge exchange and programme coherence. Such engagement does not alter EIF governance, funding decisions or accountability structures.

14 14.0 Accountability and Transparency Framework

14.1 **Records Management:** The EIF Secretariat **must maintain** secure electronic records of all EIF-related files. At a minimum, these include:

- 14.1.1 Approved PRODOCs, including signed cover pages, Excel budgets, drafts, and key correspondence.
 - 14.1.2 A master-list of all LOI applicants and Fund Recipients.
 - 14.1.3 Fund Recipient quarterly and final narrative and financial reports.
 - 14.1.4 All approved GSU premium checklist applications.
 - 14.1.5 Monitoring and evaluation reports for each project.
 - 14.1.6 HRDDP Risk Assessments and associated documentation [maintained in restricted-access confidential repositories in accordance with United Nations data protection requirements].
 - 14.1.7 HACT Risk Assessments and associated documentation.
 - 14.1.8 Signed cost extensions, no-cost extensions, and project variation requests and related correspondence.
 - 14.1.9 Call for LOIs and supporting documents and correspondence.
 - 14.1.10 Donor, SC, and TC meeting minutes.
 - 14.1.11 Correspondence related to the selection and approval of Fund Recipients.
 - 14.1.12 Knowledge products produced by Fund Recipients.
 - 14.1.13 EIF Secretariat mission reports.
- 14.2 **Public Disclosure and Transparency:** The MPTFO website provides real-time public financial and programme information, including donor contributions, approved budgets, transfers, reported expenditures, interest income, and other relevant data. In consultation with the EIF, the MPTF Office will post periodic progress reports, external evaluations, and other key EIF documents as appropriate.
- 14.3 The EIF Secretariat also publishes project approvals, key updates, and the Annual Progress Report through its website and social media platforms, in line with MPTFO reporting requirements and harmonised financial reporting standards.
- 14.4 **Visibility and Acknowledgement:** Participating organisations will take appropriate measures to publicise the EIF and acknowledge the contributions of donors, implementing partners, and the MPTF Office in communication materials, reports, publications, press releases, and other public information products.
- 14.5 **Integrity and Misconduct:** By signing the MOA, MOU, and SAA, the MPTF Office, PUNOs, and RNGs (including GCEs and NEs) affirm their commitment to uphold the highest standards of integrity, and to prevent and address corrupt, fraudulent, collusive, coercive, unethical, or obstructive practices, in accordance with their respective United Nations and national policies and regulations.
- 14.6 **Sexual Exploitation and Sexual Abuse, Sexual Harassment (SH) and Reporting Wrongdoing:** The United Nations, UN Women, and the EIF Secretariat have zero tolerance for Sexual Exploitation, Sexual Abuse and Sexual Harassment and are firmly committed to taking all necessary measures to prevent and address such misconduct in all programming activities. The EIF Secretariat is also committed to ensuring that any allegations of Sexual Exploitation and Abuse or wrongdoing are reported through the appropriate United Nations reporting channels, including the Office of Internal Oversight Services (OIOS), in line with United Nations policies and procedures.

- 14.7 The MPTF Office and PUNOs recognise the importance of ensuring that all United Nations staff, individual contractors, implementing entities and partners, suppliers, and any third parties involved in activities supported by the EIF adhere to the highest standards of integrity and conduct as defined by each relevant United Nations organisation. They must not engage in Sexual Exploitation, Sexual Abuse, or Sexual Harassment, which are defined as follows:¹⁶
- 14.7.1 **Sexual Exploitation** means any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes. This includes, but is not limited to, profiting monetarily, socially, or politically from the sexual exploitation of another person.
- 14.7.2 **Sexual Abuse** means the actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions.
- 14.7.3 **Sexual Harassment:** Any unwelcome conduct of a sexual nature that might reasonably be expected or perceived to cause offence, humiliation, or intimidation; or which interferes with work; is made a condition of employment; or creates an intimidating, hostile, or offensive work environment. Sexual harassment may occur in the workplace or in connection with work. While often involving a pattern of conduct, it may also consist of a single incident. In assessing reasonableness, the perspective of the person who is the target of the conduct must be considered.
- 14.8 **Gender Equality Marker (GEM):**¹⁷ All EIF-financed projects are classified under the United Nations Country Team (UNCT) Gender Equality Marker (GEM) as **GEM 3**. The GEM tracks planned or actual financial investments in gender equality within United Nations programmes and projects. A GEM 3 rating signifies that gender equality and the empowerment of women and girls constitute the principal objective of the intervention, with activities aimed at narrowing gender inequality and addressing discriminatory gender norms. In line with United Nations system requirements, the EIF is designed and implemented as a GEM 3 programme, reflecting that gender equality and women’s meaningful participation in peacekeeping are central to the Fund’s mandate and results framework.
- 14.9 **SDG Alignment:** The EIF contributes primarily to Sustainable Development Goal (SDG) 5 – Gender Equality, in particular Target 5.5 on women’s full and effective participation in decision-making, and to SDG 16 – Peace, Justice, and Strong Institutions, particularly Target 16.7 on ensuring responsive, inclusive, participatory and representative decision-making at all levels.
- 14.10 **Leave no one behind (LNOB):** EIF projects focus specifically on increasing the meaningful participation of uniformed women in the security sector, ensuring their voices are heard, respected, and able to influence decisions on peace and security that affect them, their institutions, and their communities. EIF projects also work to identify persistent barriers that prevent women from entering, remaining, or progressing within security institutions; collect and analyse sex-disaggregated data and, where possible, intersectional data; and support T/PCCs to design evidence-based solutions to address these gaps. In doing so, EIF programming contributes to the United Nations 2030 Agenda for Sustainable Development and the principle of Leave No One Behind, particularly within national security sector reform efforts.

¹⁶ ST/SGB/2019/8 United Nations Secretary-General’s bulletin

<https://undocs.org/Home/Mobile?FinalSymbol=ST%2FSGSB%2F2019%2F8&Language=E&DeviceType=Desktop&LangRequested=False>

¹⁷ United Nations Sustainable Development Group, UNCT Gender Equality Marker Guidance Note, 2019, <https://unsdg.un.org/resources/unct-gender-equality-marker-guidance-note>

15 15.0 Annexes (Available through the EIF Secretariat / Website)

- A. UN Women–Specific Operational Roles and Responsibilities (website)
- B. EIF GSU Assessment Template
- C. EIF Call for Letters of Interest (website)
- D. EIF Letter of Interest Template (website)
- E. EIF PRODOC Templates – MOWIP (website)
- F. EIF PRODOC Templates – FPF (website)
- G. EIF MOWIP Budget XL -Template (website)
- H. EIF FPF Budget XL -Template (website)
- I. EIF PRODOC Risk Assessment Template (website)
- J. BA/MOWIP Workplan Template (website)
- K. EIF PRODOC Executive Summary - Template
- L. EIF Funds Transfer Request - Template
- M. EIF PRODOC Revision Request - Template
- N. EIF Budget XL -Template Explainer (website)
- O. EIF Project Closure Templates: BA, FPF, GSU
- P. Fund-Level Risk Management Register
- Q. EIF HRDDP Implementation Framework
- R. EIF HRDDP TOR – Template
- S. EIF HACT Micro assessment TOR - Template
- T. EIF PRODOC Tranche Request Template
- U. EIF Financial Report - Template
- V. EIF Financial Report - Template Explainer
- W. UNDP Supplier / Person Profile - Template
- X. EIF Explainer – how to fill out the UNDP Supplier / Person Profile
- Y. Government (Central) Bank Letter - Template
- Z. Government Certification of Signatures - Template
- AA. EIF Quarterly Reporting Barrier Assessment - MOWIP - Template
- BB. EIF Quarterly Reporting Flexible Project Funding - Template

16 Acronyms

AA	Administrative Agent
AWP	Annual Workplan
BA	Barrier Assessment
CMS	Chief (of) Mission Support
CRSV	Conflict Related Sexual Violence
CSO	Civil Society Organisation
DCAF	Geneva Centre for Security Sector Governance
DED	Deputy Executive Director
DMSPC	Department of Management Strategy, Policy and Compliance
DPO	Department of Peace Operations
EIF	Elsie Initiative Fund for Uniformed Women in Peace Operations
FPF	Flexible Project Funding
FTR	Fund Transfer Request
GCE	Government Coordinating Entity
GEM	Gender Equality Marker
GSS Lab	Gender and Security Sector Laboratory (Cornell University)
GSU	Gender Strong Unit
HACT	Harmonized Approach to Cash Transfer
HRDDP	Human Rights Due Diligence Policy
ICT	Information and Communications Technology
IPI	International Peace Institute
IUP	Individual Uniformed Personnel
LNOB	Leave No One Behind
LOI	Letter(s) of Interest
MEF	Monitoring and Reporting Framework
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MOWIP	Measuring Opportunities for Women in Peace Operations
MPTF	Multi-Partner Trust Fund
MPTFO	Multi-Partner Trust Fund Office
NGO	Non-Governmental Organisation
NE	National Entity
NV	Note Verbale
OCSS	Office for Coordination and Shared Services
ODA	Official Development Assistance
OHCHR	Office of the High Commissioner for Human Rights
OIF	Organisation internationale de la Francophonie
OIOS	Office of Internal Oversight Services

OMA	Office of Military Affairs
PCC	Police Contributing Country
PCRS	Peacekeeping Capability Readiness System
PD	Police Division
PGAMS	Partner and Grants Agreement Management System
PRODOC	Project Document
PUNO	Participating United Nations Organisation
RBCA	Risk-Based Capacity Assessment (UN Women)
RCO	Resident Coordinator Office
RESDAL	Latin American Security and Defence Network
RNG	Recipient National Government
SAA	Standard Administrative Arrangement
SC	Steering Committee
SDG	Sustainable Development Goal(s)
SEA	Sexual Exploitation and Abuse
SFGC	Strategic Force Generation Cell
SGBV	Sexual and gender-based violence
SSRU	Security Sector Reform Unit
TC	Technical Committee
TCC	Troop Contributing Country
TOR	Terms of Reference
T/PCC	Troop / Police Contributing Country
UGPS	United Nations Uniformed Gender Parity Strategy (2018-2028)
UN	United Nations
UNCT	United Nations Country Team
UNDP	United Nations Development Program
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
UNSDG	United Nations Sustainable Development Group
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
VAT	Value Added Tax
WPS	Women, Peace and Security