ANNEX 2

of the Commission implementing Decision on the Annual Action Programme 2014 part 2 in favour of Palestine\(^1\)

Action Document for Palestine

1. IDENTIFICATION

<table>
<thead>
<tr>
<th>Title/Number</th>
<th>Contribution to the United Nations Relief and Works Agency for Palestine Refugees (UNRWA)'s 2014 Regular Budget – part 2 (CRIS: ENI/2014/345114)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total cost</td>
<td>Total estimated cost: EUR 10,000,000</td>
</tr>
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<td></td>
<td>Total amount of EU budget contribution: EUR 10,000,000</td>
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<td></td>
<td>This action is co-financed in parallel co-financing by:</td>
</tr>
<tr>
<td></td>
<td>Other donors to UNRWA for an amount of around EUR 458.4 million</td>
</tr>
<tr>
<td>Aid method /</td>
<td>Project approach</td>
</tr>
<tr>
<td>Management mode and type of financing</td>
<td>Direct management – grants – direct award to UNRWA.</td>
</tr>
<tr>
<td>DAC-code</td>
<td>72010 Sector Material relief assistance and services</td>
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</tbody>
</table>

2. RATIONALE AND CONTEXT

2.1. Summary of the action and its objectives

The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) provides education, health, relief and social services, microfinance, housing and infrastructure support to approximately 5 million registered Palestine refugees in Jordan, Lebanon, Syria, the West Bank and the Gaza Strip. Established by the UN in 1949 to carry out direct relief and works programmes for Palestine refugees, the Agency began operations in 1950. In the absence of a solution to the Palestine refugee problem, the General Assembly has repeatedly renewed UNRWA's mandate. Among United Nations Agencies, UNRWA is unique in delivering services directly to beneficiaries.

Over the past years, the EU has been providing financial temporary support to the PA and UNRWA to maintain the viability of the two-state solution and sustain the delivery of essential public services to the entire Palestinian population. The aim of this Action is to contribute to the UNRWA's 2014 Regular Budget to sustain the

\(^{1}\) This designation shall not be construed as recognition of a State of Palestine and is without prejudice to individual positions of the Member States on this issue.
delivery of essential public services to the Palestinian refugees. Continued EU support to UNRWA is an essential element of the EU strategy for the Middle-East Peace Process, in particular EU commitment to keep a close watch on the refugee issue, including during final status negotiations.

Since 1971, the EU has contributed annually to UNRWA's Regular Budget. This funding is used primarily to cover the Agency's crucial core programme services in the areas of health, education, and social services and is essentially used to pay salaries for teachers, doctors and social workers active in the refugee camps. UNRWA has more than 30 600 staff posts to cover for services provided to 5 million refugees. In combination with contributions from EU Member States, EU overall contributions in 2013 accounted for 38% of the total support to UNRWA. Since the year 2000, the EU has provided over EUR 1.6 billion in support of UNRWA’s work.

2.2. Context

2.2.1. Regional context

2.2.1.1. Economic and social situation and poverty analysis

The last years have witnessed growing concern among the refugee community and in the region over the decline in UNRWA services. Successive funding shortages and subsequent austerity measures and cost reductions have prevented programmes from expanding in tandem with the growth in the refugee population. Staff numbers have not been increased to reflect the increased numbers of refugees. This has led to the reduction of on-going programme activities and precluded certain actions which normally would be part of UNRWA's regular programme of work. It also had a direct impact on the increased class size in UNRWA schools, rising patient/staff ratios in the health services, and higher caseloads for social workers dealing with the poorest refugees. An added element of consideration is the increased burden on the Agency imposed by the on-going crisis in Palestine and Syria, and cost increases due to the higher operational charges related to the movement and access restrictions imposed by Israeli authorities as well as the depletion of all reserves.

UNRWA has been eagerly affected by the recent 50 days war in Gaza (July-August 2014). While the damage assessment is still ongoing, UNRWA has focused its efforts on early relief and recovery.

The economic situation in Gaza was already severely affected by 7 years of Israeli blockade and is now even more compromised by the consequences of the recent conflict. The economy and its capacity to create jobs have been devastated, with the majority of the population becoming dependent on humanitarian aid to meet basic needs.

The ability of the Agency to provide its services is entirely dependent on sufficient voluntary contributions made available annually from donors while UNRWA's General Fund costs are highly fixed (85% of expenditure is allotted to its labour force). The Agency has a very limited margin of manoeuvre when it comes to making decisions over where further cost reductions can be made. Any cuts would have an immediate impact on the level of basic services provided.

Poverty is one of the defining characteristics of many of the Palestinian refugees served by UNRWA in Palestine (the Gaza Strip, the West Bank), Jordan, Lebanon and Syria. In particular for Palestinian refugees in Syria, repeated displacements,
plight into neighbouring countries, erosion of social and economic capital and depletion of resilience and coping mechanism in the context of the ongoing emergency means that for all intents and purposes the Agency will need to consider the more than half a million Palestinians normally resident in Syria in need of humanitarian assistance.

It is important to note that not only is poverty definitional in the UNRWA context, it also intersects with the question of refugee rights, social protection, and international protection. As such, UNRWA is proposing a rights based approach to poverty e.g. poverty addressed not simply in terms of human needs, or of developmental requirements, but in terms inalienable and universal rights of individuals to equality, non-discrimination, participation, and empowerment.

2.2.1.2. Regional development policy

The Regular Budget, including the General Fund and in-kind contributions, is the Agency's primary means of sustaining core services. Latest figures indicate that the UNRWA General Fund shortfall total USD 70,500,000, leading ultimately to stringent austerity measures and cutbacks of basic services. This shortfall would not include funding for emergency appeals, organisational development or specific projects (like Nahr El-Bared or those assisting Syrian refugees).

This substantial anticipated gap is due to several factors: (i) the high birth rate in the refugee population means that, even if funding was maintained or even slightly increased, per capita income would drop; (ii) reduced donations from a number of donors under the impact of the financial crisis; (iii) the increase in commodity prices has adversely affected its food aid programme; (iv) the Agency has been delving into its reserves and effectively living off these in part in recent years – the reserves are gone; (v) the situation has been aggravated by exchange rate losses – the Israeli Shekel has gained strength against both the Euro and the US Dollar; (vi) the situation in Syria has increased the demand for relief services from Palestinian refugees affected by the on-going conflict.

UNRWA’s Resource Mobilisation Strategy (RMS) for 2012-2015, endorsed by the Agency’s Advisory Commission (AdCom) in November 2011, includes three high-level strategic objectives: to deepen partnerships with traditional donors; to diversify the donor-base; and to develop improved cross-Agency capacity to mobilise resources and manage donor relations. While some progress has been made in broadening UNRWA’s donor base, traditional donors have remained the key supporters of UNRWA providing over the past few years what amounts to 80-90% of the Agency’s overall funding requirements.

2.2.2. Sector context: policies and challenges

Over the past years, the EU has been actively engaged in, and in certain stages leading, a policy dialogue with the Agency, donors, and hosting countries on issues related to budget clarity and accountability, prioritisation, and governance, as well as the efficiency and effectiveness of the Agency's operations. Slowly but surely, progress has been made with almost full consensus among stakeholders on the need to install operational changes to ensure the Agency's survival. Within UNRWA's AdCom - the main forum for policy dialogue with the Agency - there is currently an acknowledgment of the issues of contention, in particular UNRWA's unsustainable
financial foundations and the necessity to realign the Agency's interventions based on core competencies and demonstrated effectiveness.

With chronic shortfalls witnessed within the Agency's General Fund supporting core education, health and relief programmes, UNRWA's financial situation is clearly unsustainable and should be strategically addressed. The perception widely shared within the EU that "more needs equalling more support" is simply not sufficient to address refugees’ increasing needs.

The 2016-2021 Medium Term Strategy (MTS) development process currently underway could be as a means of addressing UNRWA’s chronic deficits. While the Agency's immediate remedial measures such as adjustments to salary differentials, austerity measures, and a focus on efficiency are necessary, these measures alone would not be sufficient to overcome UNRWA's precarious financial structure. Therefore, the EU is of the opinion that the time has come for the Agency to further prioritise and primarily focus on its core competencies and more specifically on its core activities namely (primary) health and education, while progressively phasing out non-core activities where possible.

With this commitment to UNRWA's General Fund, the EU will continue to be a reliable and predictable supporter of the Agency's core budget, enabling the Agency to reinforce ownership, responsibility, and accountability and to prioritise within its core programmes, while sustaining essential basic services provided by UNRWA.

2.3. Lessons learnt

Since its establishment in 1950, UNRWA has become identified as the “quasi government” structure for Palestinians living in refuge in UNRWA’s fields of operation. Its mandate is to provide services to refugees which would otherwise be provided by a government body. Originally, these services encompassed Relief provision and Public Works, but in order to support refugees effectively in the context of long-term political uncertainty, it has become increasingly necessary to adopt a ‘long term development’ as opposed to a ‘relief’ approach which has been committed to within the Agency's Medium Term Strategy (2010-2015).

However, the importance of UNRWA’s continued assistance to refugees is about more than just its services, but marks the lack of an acceptable solution to the plight of the Palestine refugees. For this reason, attempts to change UNRWA’s role are often strongly resisted by the refugee population and by the governments of their host countries. Nonetheless, UNRWA recognises that the resource scarcity resulting from the current global economic climate, growing needs from population growth, as well as inflationary pressures, require the Agency to prioritise services and activities within, and between, its main programmes.

2.4. Complementary actions

Besides supporting UNRWA’s Regular Budget, the EU has actively supported UNRWA’s management reforms and continues to provide support, including EU humanitarian funding, to a number of extra-budgetary special emergency appeals and projects. The EU and other donors have made known to UNRWA during recent Advisory Commission meetings that there is a need for more clarity on the interface between the General Fund, the Emergency Appeals and project donations,
particularly to avoid that the latter two headings impact on the General Fund when the project/donation money runs out.

The EU is also providing, in 2014, EUR 33.5 million of humanitarian funding through ECHO². This humanitarian support is used for emergency response and preparedness to unpredictable but recurrent humanitarian needs emerging from occupation and International Humanitarian Law breaches (demolitions, evictions, settlers’ violence, the Gaza blockade). Out of this amount, EUR 6 million was allocated to UNRWA to provide humanitarian assistance in Gaza (EUR 5 million) and the West Bank (EUR 1 million).

2.5. Donor co-ordination

Donor co-ordination is ensured through UNRWA's AdCom sessions and through regular meetings organised by the Office of the European Union Representative (EUREP) in East Jerusalem with local and international stakeholders.

3. DETAILED DESCRIPTION

3.1. Objectives

The overall objective of this Action is to maintain the viability of the two-state solution by sustaining basic living conditions of the whole Palestinian population, including refugees. It is thus to provide support to sustain essential basic services provided by UNRWA within the Agency's 2014 Regular Budget (education, health, relief and social services, infrastructure/camp improvement programmes, and supporting departments and services).

The specific objectives are to: (1) support UNRWA to deliver to the Palestinian refugee population essential basic services; (2) to improve the economic opportunities of poor, vulnerable and isolated population; and (3) increase UNRWA's transparency and accountability.

3.2. Expected results and main activities

The main expected results of the Action are: (1) improved access of Palestinians, including Palestinian refugee population in Gaza Strip, West Bank, Jordan, Syria, and Lebanon, to quality essential public services, with a specific focus on the most poor/vulnerable; (2) increased livelihoods opportunities of poor, vulnerable and isolated population; (3) the improvement of UNRWA's responsiveness to respective Palestine refugees' needs.

Within the Agency's Regular Budget, the main programmes are:

Education programme:

Education services are currently provided through around 700 UNRWA elementary, preparatory and secondary schools and nine vocational training centres in all 5 fields of operation staffed by more than 22,800 educational personnel and attended by around 490,000 pupils.

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² The EU Humanitarian Aid and Civil Protection department.
This programme aims to provide, within the framework of the curricula prescribed by the host countries and by the Palestinian Authority, general basic education, teacher education and vocational and technical education for Palestine refugees to enhance their educational opportunities at all levels of the educational system. UNRWA's objectives for the medium term focus on improving the quality of education and ensuring access for all Palestine refugee's children, including those with special educational needs.

Key challenges include: (i) in the West Bank and Gaza Strip, the education system as a whole has been severely disrupted by the armed conflict, curfews, closures and access problems since the Intifada. Working conditions for teachers have deteriorated, which has an impact in the staff morale and the difficulty to recruit and retain competent staff; (ii) one fifth of the school buildings of Gaza continue to serve as collective centres for over 63,000 displaced; (iii) Recently in Syria, UNRWA's operations have been increasingly affected by the conflict. Violence has resulted in disruptions of education (and health) services, exacerbating stress and uncertainty in refugee communities. Some of UNRWA's facilities have sustained damage, and staff members have also been among the casualties of the fighting.

Health programme:

UNRWA's health programme is community-based, with the emphasis placed on primary health care and with a very selective use of hospital services. Around three million refugees (66% of UNRWA registered refugees) make use of UNRWA health facilities. Primary care is provided through UNRWA's own 139 facilities, serving approximately 9.9 million patient visits per year. Secondary care is provided through contractual arrangements with governmental or non-governmental hospitals or through partial reimbursement of the costs of treatment. Two thirds of the refugee population consist of women in reproductive age and children below 15 years of age, making maternal and child health, including family planning services, a priority area.

This programme aims to protect, preserve and promote the health especially of the registered Palestine refugees by providing access to comprehensive, quality basic health services.

Key challenges include: (i) the quality of service delivery is affected by the excessive workloads borne by Agency staff (e.g. agency-wide average of 105 consultations per doctor per day) and chronic staff shortages and difficulties in attracting and retaining qualified staff, deteriorating health infrastructure and outdated equipment as a result of under investment. The cost of medical supplies and hospital care is also rising. UNRWA aims at reinforcing the staffing of the existing facilities, establishing new ones and renovating and updating existing facilities and medical equipment; (ii) Water, sanitation and environmental conditions are poor, particularly in Gaza, the West Bank, Lebanon and in Jerash Camp in Jordan. For this reason, the Agency is working to improve the environmental conditions in the camps in co-ordination with local authorities and with special emphasis on wastewater disposal and solid waste management; (iii) Refugees face the threat of resurging and newly emerging infectious diseases; increased morbidity and mortality from non-communicable diseases; mental and psychological problems; and high prevalence of micronutrient deficiencies. This is leading the Agency to introduce new programmes (mental health, psychosocial counselling) as well as putting in place an active intervention strategy for surveillance, prevention, early detection and management of these
UNRWA’s strategy for health reform is based on the Family Health Team approach (FHT) which includes forming health teams in all clinics that provide family health services. In addition, there are two critical supportive components, namely the e-health information system and physical improvement of health centre infrastructure. Initial results of FHT implementation have shown signs of quality improvement and potential efficiency. The progress is particularly significant in health centres where the two above critical support components for FHT took place like those in Lebanon and Gaza. In these health centres, doctors are now able to spend more consultation time with patients. Such changes could potentially bring cost savings in the future.

**Relief and social services programme:**

The Agency provides eligible refugees with a range of services including food support, shelter rehabilitation, and selective cash assistance for Special Hardship Cases (SHCs). Over 292,000 persons are currently benefiting from the cyclical assistance under this SHCs programme. This assistance is primarily directed to families headed by women, families without a male adult medically fit to earn an income and to the elderly who cannot support themselves.

This programme aims to provide a social safety net for Palestine refugees most affected by poverty promotes the self-reliance of less advantaged members of the refugee community, especially women, children, youth and persons with disabilities.

The Relief and Social Services (RSS) reform contained three key components: consistent application of a targeting system across the Agency (proxy means test formula - PMTF); developing more effective poverty interventions; and, transitioning from food to cash support. While there has been progress in the first two components, the third component has not been implemented due to resource constraints and host countries' reservations. The RSS reform and the Agency's overall role in mitigating poverty remain however a subject of ongoing deliberation within the forum of the UNRWA's AdCom.

**Infrastructure/camp improvement programme:**

This programme aims to improve the quality of life for camp residents living in substandard habitat. It ensures that all UNRWA facilities are efficiently planned, designed, constructed and maintained in order to meet the physical infrastructure needs of both the Palestine refugees and the Agency.

### 3.3. Risks and assumptions

The risk that the political environment will deteriorate to an extent that will significantly affect UNRWA’s operations was taken into consideration. With the Gaza Strip subject to a blockade by Israel, areas of the West Bank subject to closure without warning and the unrest in the Arab World in general and in Syria in particular being a concern, UNRWA is effectively the only organisation which can ensure delivery in these conditions. Any military operations in the region could have unpredictable consequences and might threaten the operation.

Without any political resolution to the refugee problem, while this population grows at a pace of approximately 4-6% per year, and with a downward trend of donors'
contribution, UNRWA faces a huge challenge in terms of fiscal sustainability, and needs to cooperate closely with governmental authorities in the area of services delivery normally provided within the public sector – notably education, health and social protection. Furthermore, new crises in the region affecting the refugee population cannot be excluded thus further straining the Agency’s capacity. The extent of the impacts of the dramatic crisis in Gaza is still uncertain at this stage. It is also expected that the level of poverty in Gaza will increase.

Donor fatigue is evidently noticeable with UNRWA's traditional donors. This is occurring in an environment where host and donor countries are facing substantial domestic economic challenges making it more difficult for them to maintain existing levels of support. It is nevertheless expected that contributions from EU Member States and other donors will be made available during the implementation period to complement the proposed funds. Fluctuations in the exchange rate may have an impact on funding needs.

3.4. Cross-cutting issues

Good governance is integrated through the on-going reform of UNRWA administration and management. Since the Geneva Conference in 2004, UNRWA has engaged in a process of internal reform. The Organisational and Development Process has concentrated on reforming UNRWA’s organisation design, management capacity and approach for achieving improved service delivery. The latter is currently being addressed through the Agency's new phase of programmatic reforms.

In addition, UNRWA has developed its Medium Term Strategy (2010-2015). As a key theme within this strategy, the Agency is committed to ensure that its gender equality policy, adopted in 2007, is implemented. Gender analysis that highlights the specific needs of men, women, boys and girls in different contexts, leading to appropriate interventions, is becoming a routine part of UNRWA’s programming.

In responding to UN commitments on climate change, UNRWA has been putting in place an Environmental Management Framework that will guide intensified efforts to minimise the negative environmental impacts caused by the Agency, and optimise, as far as possible, opportunities to create environmental benefits.

3.5. Stakeholders

The direct beneficiary of the action is the Palestine refugee population in UNRWA's five fields of operations. Naturally, UNRWA, as well as all donors and host countries supporting UNRWA are also key stakeholders.

4. IMPLEMENTATION ISSUES

4.1. Financing agreement

In order to implement this action, it is not foreseen to conclude a financing agreement with the partner country, referred to in Article 184(2)(b) of Regulation (EU, Euratom) No 966/2012.
4.2. **Indicative operational implementation period**

The indicative operational implementation period of this action, during which the activities described in sections 3.2. and 4.3. will be carried out, is 12 months as from 1 January 2014, subject to modifications to be agreed by the responsible authorising officer in the relevant agreements. The European Parliament and the relevant Committee shall be informed of the extension of the operational implementation period within one month of that extension being granted.

The final date of operational duration being imperatively 31 December 2014.

4.3. **Implementation components and modules**

4.3.1. **Grant: direct award (direct management)**

(a) **Objectives of the grant, fields of intervention, priorities of the year and expected results**

This action has the objective of providing support to sustain essential basic services provided by UNRWA within the Agency's 2014 Regular Budget.

The specific objectives are to: (1) support UNRWA to deliver to the Palestinian refugee population essential basic services; (2) to improve the economic opportunities of poor, vulnerable and isolated population; and (3) increase UNRWA's transparency and accountability.

Detailed expected results are described in section 3.2.

(b) **Justification of a direct grant**

Under the responsibility of the authorising officer by delegation, the grant may be awarded without a call for proposals to UNRWA.

Under the responsibility of the authorising officer by delegation, the recourse to an award of a grant without a call for proposals is justified because UNRWA, established by the United Nations General Assembly, is the UN Agency mandated to provide services to Palestine refugees. In the absence of a solution to the Palestine refugee problem, the General Assembly has repeatedly renewed UNRWA's mandate.

(c) **Eligibility conditions**

Not applicable.

(d) **Essential selection and award criteria**

The essential selection criteria are financial and operational capacity of the applicant.

The essential award criteria is that UNRWA, established by the United Nations General Assembly, is the UN Agency mandated to provide services to Palestine refugees.

(e) **Maximum rate of co-financing**

The maximum possible rate of co-financing for this grant is 100% of the eligible costs of the action.
The maximum possible rate of co-financing may be up to 100% in accordance with Articles 192 of Regulation (EU, Euratom) No 966/2012 if full funding is essential for the action to be carried out. The essentiality of full funding will be justified by the responsible authorising officer in the award decision, in respect of the principles of equal treatment and sound financial management.

(f) Indicative trimester to contact the potential direct grant beneficiary

4\textsuperscript{th} trimester of 2014.

(g) Exception to the non-retroactivity of costs

The Commission authorises the eligibility of costs prior to the submission of the grant application as of 1 January 2014.

4.4 Scope of geographical eligibility for procurement and grants

Subject to the following, the geographical eligibility in terms of place of establishment for participating in procurement and grant award procedures and in terms of origin of supplies purchased as established in the basic act shall apply.

The responsible authorising officer may extend the geographical eligibility in accordance with Article 9(3) of Regulation (EU) No 236/2014 on the basis of urgency or of unavailability of products and services in the markets of the countries concerned, or other duly substantiated cases where the eligibility rules would make the realisation of this action impossible or exceedingly difficult.

4.5 Indicative budget

The total EU financial contribution to this operation amounts to EUR 10 million, representing the EU's second tranche of support to UNRWA's 2014 Regular Budget.

<table>
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<tr>
<th>Module</th>
<th>Amount in EUR thousands</th>
<th>Third party contribution (indicative)</th>
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<td><strong>Totals</strong></td>
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4.6 Performance monitoring

Since 2007, the European Commission has relied on external independent consultants to assess the performance of UNRWA's main operations. The review, conducted on an annual basis, has been based on a predefined set of result-based indicators and targets, as well as specific milestones identified to monitor the implementation of the Organisation Development process.

In 2010, the Agency embarked on an initiative to create a unified reporting framework aligned with UNRWA's Medium Terms Strategy (2010-2015) and Field and Headquarters Implementation Plans. The initiative sought to generate a standardised methodology with a set of indicators for reporting out to donors encompassing reporting timeframes, template and quantitative and qualitative information required. This harmonised reporting approach aimed to reduced transactions costs and better quality of reporting to respective donors. Alignment of
reporting would also reflect best practice discussions and recommendations formulated among UNRWA, donors and the evaluation consultants, in addition to established principles in global forums and studies such as the Paris Declaration and the High Level Committee on Management Results Reporting Study.

A unified reporting framework aligned with UNRWA’s strategy strengthens the reporting process through the following: (i) Use of the Common Monitoring Framework derived from Field Implementation Plans to formulate a robust basket of indicators; (ii) Incorporating donor ‘core’ or legislatively required indicators to the basket of indicators already in place; (iii) Applying a results-analysis methodology for each indicator and, where possible, disaggregating the Agency achievement by Field Office or gender; and (iv) Using one template and a set periodicity.

In April 2011, the Agency published the first Harmonised UNRWA-Donor Monitoring and Evaluation Matrix for the period ended December 31, 2010. Internally, the results aggregation and qualitative analysis were consistent and well communicated. However, the process encountered a few challenges; mainly the volume of indicators, the unique nature of some of the indicators (i.e., field specific) and, due to the implementation of transformational changes in some programmes, a number of indicators were not reportable (e.g., monitoring learning achievement testing). These challenges have since been addressed.

Overall, the institutionalised monitoring and evaluation capacities, frameworks and functions and the Agency's overall management of the Monitoring and Evaluation tools within the Department of Internal Oversight Services have been deemed adequate to ensure coherent, accurate, and analytical reporting to UNRWA's management, donors and hosts; both on impact and results.

The Agency has regularly revised its Monitoring and Evaluation Matrix in close coordination with major donors including Australian Aid, the EU, the United Kingdom and the United States. Within the forum of UNRWA AdCom, members have welcomed UNRWA's effort to consolidate and improve the quality and consistency of monitoring and external reporting and have acknowledged this monitoring tool and process. Since 2012, a significant number of UNRWA's top donors (Australian Aid, Denmark, the EU, Norway, the United Kingdom and the United States) have aligned UNRWA's reporting obligations in line with this performance report (UNRWA's Results report). The Agency's Results Report serves as the primary performance monitoring tool for the planned grant agreement foreseen within the framework of this Decision.

4.7. Evaluation and audit

The financial transactions and financial statements shall be subject to the internal and external auditing procedures laid down in the Financial Regulations, Rules and Directives of UNRWA.

As and when deemed necessary, the Commission might conduct expenditure verification assignments on this project's accounts.

4.8. Communication and visibility

In accordance with the visibility provisions under the EU-UN Financial and Administrative Framework Agreement and with the EU-UN Joint Action Plan on Visibility signed in September 2006, the EU and the implementing organisations will
work together to ensure appropriate visibility actions for the programme as a whole, as well as for specific interventions and activities under the programme. Standards regarding visibility will be derived from the “Communication and Visibility Manual for EU External Actions”. Adequate communication and visibility will be ensured by the EUREP's monitoring of the adherence to the 2014 EU-UNRWA Communications and Visibility Plan. This plan is aimed at drawing attention to the on-going partnership between the EU and UNRWA and the EU’s support for Palestine refugees.

Over the past 5 years UNRWA and the EU have successfully executed a wide variety of activities that highlight EU support for Palestine refugees across the Agency’s fields of operation, targeting a wide range of audiences: from EU Member State decision-makers in Brussels to Palestine refugee students at UNRWA schools in the West Bank, through a variety of activities such as multimedia art competitions for Palestine refugee youth, EU Fun days for children, film festivals, and additional communication outreach activities throughout the five fields have been implemented. Similar and new activities will be supported within the planned 2014 EU-UNRWA Communications and Visibility Plan.