



Ministry of Foreign Affairs

Activity: Support Yazidi Survivors Law (22-0000087)

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Date	15-12-2025
SAP application number	4000006229

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Key data

Activity basics

Type	Standard
Short name	Support Yazidi Survivors Law
Contract party	Iom - Int. Organization For Migration (30012524)
ODA	Yes
Amount EUR	3058424
Start date	01-10-2022
End date	01-07-2026
Full name	Support stability in Iraq through the implementation of the Yazidi (female) survivors' Law in Iraq
Summary	The Government of Iraq (GoI) passed the Yazidi (Female) Survivors Law in 2021, a major step forward in addressing the legacy of ISIL violations against members of religious minorities in Iraq. The Law provides a comprehensive program of reparations for Yazidi, Christian, Shabak and Turkmens survivors of sexual violence and other ISIL crimes, incl. individual and collective measures. If implemented adequately and with participation of affected communities, the Law can significantly contribute to the stabilisation of Iraq. Despite significant allocation of the GoI, lack of technical knowledge compounded by the current political crisis, threaten to endanger effective implementation of the Law. This intervention aims to enhance the (technical) capacities of Iraqi CSOs and the GoI responsible for delivering reparation services to beneficiaries of the Survivors Law, as well improving the knowledge and awareness of vulnerable survivors of ISIL.

Activity details

Date of receipt of proposal	13-10-2022
Proposal's reference number	4000006229
Budget holder	DSH (8141DSH)
Limit access	No
Related activity	Yezidi Resilience project - Norwegian Pe

Accounting data

SAP application number	4000006229
Funds center	DSH Funct. rule of law central contri (1704U03110002)

Policy data

Cooperation modality	Project support
Technical assistance	Between 25% (inclusive) and 50% (exclusive) of the activity budget
CRS code	15220 Civilian peace-building, conflict prevention and resolution
Policy Keywords	
Policy Markers	
Equality between men & women	Principal
Building institutions & capacity	Principal
Good Governance / participation	Principal
Explain your choices	

Beneficiary location

Beneficiary location	Country
Country	Iraq
Location type	
Specific location	

Policy Appraisal

Rationale

What issue/problem will be addressed by the activity?

Genocide and crimes against humanity (CAH) committed by the Islamic State of Syria and the Levant (ISIL) against Yazidi and other religious minorities in Iraq, including Shabak, Turkmen and Christians, have had a deep impact on these communities and Iraq more broadly. Thousands of civilians have been killed or remain missing, while around 5,000 women and children have been abducted and exposed to crimes of sexual violence or forced recruitment.

Survivors of these gruesome crimes continue to live in internal displacement camps or precarious out-of-camp conditions, with non-existent or highly inadequate support, while thousands of families are still searching for answers about the status of their missing family members. The majority of displaced Yazidis are unable to return to their homes in Sinjar province, Ninewa Governorate, due to the volatile security situation but also due to lack of livelihoods and basic services.

On 1 March 2021, the Iraqi Council of Representatives adopted the **No. 8 on Yazidi [Female] Survivors Law**, a pivotal reparation mechanism addressing the mass atrocities committed by ISIL against Yazidis and other minorities in Iraq. This instrument is crucial for enhancing stability in Sinjar, Ninewa and broader Iraq. The Survivors Law officially recognizes that ISIL has perpetrated genocide and CAH against Yazidi and other communities in Iraq and provides access to a variety of reparation rights and benefits for individual survivors of CRSV and forced recruitment, including monthly salaries (USD 600), healthcare, mental health support, and livelihood opportunities. In addition, the Law emphasizes the need for enhanced institutional engagement to ensure criminal accountability for perpetrators of genocide and crimes against humanity, as well as determining the whereabouts of missing persons.

Despite the **significant steps taken by the Government of Iraq** to implement this law, including allocating 25 billion IQD (17 mln. USD), establishing the GDSA's main office in Mosul, appointing a Director General from the Yazidi community and an 8 member committee to verify application claims, organising a series of consultations about the legislative proposal on establishing a judicial mechanism for ISIL perpetrators and launching an online portal for the official application process - there are several **significant shortcomings that require further technical expertise and support**.

If unaddressed these shortcomings will hinder the effective implementation of the Law, and thus the stability of the region. They include:

- ☐ Weak capacity of CSOs providing specialised services to **survivors** and poor track record in implementing transitional justice mechanisms **regarding minority groups**;
- ☐ Lack of sufficient and trained employees in the GDSA (due to the current ban on government recruitments);
- ☐ Lack of institutional experience in delivering reparations for vulnerable survivors.

The Survivors Law and the support to GoI, civil society and survivors, provides **a basis for a transitional justice mechanism** for redressing the crimes against humanity committed against Yazidi and other minorities.

Why does the activity help to address the issue/problem?

IOM aims to address the above shortcomings, by strengthening amongst others engagement of civil society in the implementation of the Survivors Law and enhancing the provision of MHPSS services as part of the reparations package.

Through this project, IOM adopts a multi-layered approach that i) supports the GDSA of Survivors Affairs by strengthening its capacity to fully operationalise the Survivors Law and provide reparations to victims; ii) enhances capacity of CSOs and the GoI to deliver services to affected populations, including through a locally-led MHPSS framework; and iii) improved the knowledge and capacities of CSOs and the GoI and the survivors to support increased access to and awareness of the Survivors Law.

Theory of Change

If i) the GDSA has strengthened capacity to provide reparations to victims of CRSV; ii) the Government and CSOs are capacitated to provide tailored services to affected populations; iii) survivors and CSOs have increased awareness of the reparations programme and the GDSA's mandate for accountability to international crimes is strengthened **through** capacity building and technical advice, awareness raising and consultations **then** there will be enhanced stabilisation in Iraq as the

1. Government of Iraq will be positioned as the primary guarantor of justice and security for minority populations; and
2. primary community grievance will be addressed.

Because there will be a recognition of genocide and CAH through the implementation of the Survivors Law in Iraq and the delivery of tangible reparations by the GoI.

Contextual analysis

Target group and why

Direct beneficiaries:

- ☐ 50 staff members from the General Directorate of Survivors' Affairs
- ☐ 7 civil society organisations receiving MHPSS supports and grants
- ☐ 1 health facility

- ☐ Survivors' Voices Network
- ☐ Cubs of Freedom Network
- ☐ 1,500 survivors and communities reached through awareness sessions

This target group is chosen because they are most in need of receiving technical expertise and support regarding the effective implementation of the Yazidi Survivors Law.

Indirect beneficiaries:

- ☐ 5,500 survivors from Yazidis, Turkmen, Shabak and Christian groups
- ☐ 400 individuals receiving MHPSS services through the CSOs supported
- ☐ Host communities hosting displaced Yazidi, Turkmen, Shabak and Christian groups

By strengthening the capacities of the GDSA and civil society organizations, survivors will be better able to access the rights granted to them in the Law. The recognition that CAH should be redressed by reparations and psychosocial support lays a basis for transitional justice and serves as a basis to strengthen relations between survivors, their families and GoI.

Who are the other main stakeholders?

Other main stakeholders include CSOs, the Directorate of Health in Ninewa Governorate, the General Directorate for Survivors Affairs and other donors (AUS, GER, UK, US, and UN MDTF).

As for the CSOs, IOM has identified Yazidi organisations with expertise in providing MHPSS services through an actor mapping exercise. The outcomes include identification of organisations like Seed Foundation, Jiyan Foundation, Nadia's Initiative, Hope Makers, Spring of Hope, Yazda, Hariwan CSO, Better World Organization, Al Masallah, Rusaz, Free Yazidi Foundation. 7 of these CSOs will be selected as partner organisations of IOM.

This IOM project provides an opportunity to support the organisation **Nadia's Initiative**, whose founder Nadia Murad - a Yazidi survivor and Nobel Prize winner - has had constructive meetings with Dutch MP Rutte.

To what extent have stakeholders been involved in formulating the proposal?

The proposal has been designed by the implementing partner IOM, in close cooperation with the Iraqi authorities and following advice from the NL MFA (DSH; Embassy Baghdad). The General Directorate of Survivors Affairs (GDSA) requested if IOM can support the implementation of the Law. Whilst formulating this proposal, the GDSA initiated a series of consultations about the proposal, that has been reviewed by CSOs and government. In October 2022, MoLSA and IOM signed a cooperation agreement to support the implementation of the Survivors Law.

Is the intervention aimed at a specific geographical location, and if so, why?

The Law focuses on survivors from the Yazidi community and other religious minorities, whose original homes are mostly located in the Sinjar province in Ninewa Governorate. As the intervention is focused on providing services for these communities, no specific geographical location within this Governorate is the focus of this intervention.

Policy Relevance

As described in the most recent letter of the Dutch Government to Parliament regarding **"the Broad Security Efforts in Iraq"** (October 2022), the lack of accountability and justice for marginalised communities such as Yazidis as well as the remaining 1.2 million IDPs in Iraq pose a risk to creating sustainable peace and stability in Iraq. Together with the EU and likeminded partners, the Netherlands remain strongly committed to contribute to the fight against impunity, enhancing social cohesion in Iraq and strengthening the perception of safety for marginalised communities such as Yazidis.

The Yazidi community received significant attention from Dutch parliament members, the NL government and media. Based on positive remarks of likeminded countries regarding this project that the NL embassy in Bagdad reached out to IOM about the possibilities for a cooperation. As this project needs to fit in the NL stabilisation portfolio in Iraq, the Embassy and The Hague looked for effective, durable projects aimed at enhancing Yazidi resilience and stabilisation in Ninewa. The proposed intervention is the result of a series of conversations with Yazidi CSOs in Iraq. We believe this project aligns with the broader policy agenda of the Netherlands, supports the capacities of Yazidi CSOs, addresses urgent needs of the Yazidi community and contributes to the stability in and around Sinjar.

As stated in the new BHOS policy agenda **"Doing what the Netherlands is good at"**, Iraq has been identified as a SRoL focus country. This activity contributes to objectives 2.2 Justice Sector Reform (more specifically 2.2.3, 2.2.4) and 3.2 Political Governance (3.2.2 and 3.2.3) of the Security and Rule of Law (SRoL) Framework. For example, the project is driven by local priorities and strengthens dialogue between the Iraqi government and Yazidi CSOs on justice needs and justice reform for religious minorities and implementing the Yazidi Survivors Law (2.2.3). Moreover, this project includes policy influencing activities towards an adequate implementation of the Yazidi Survivors Law, thereby constituting to a critical transitional justice mechanism in the attempt to redress crimes against humanity committed against Yazidi and other minorities. Lastly, through the IOM project, we provide assistance to a reparations mechanism for survivors, as part of the peacebuilding strategy in Sinjar. Moreover, the project fits within the broader Iraq strategy of the Netherlands, as set out in the **Multi-Annual Country Strategy 2022-2026**. More specific, it aligns with our focus on marginalised communities and return of internal displaced persons to their local communities. More specific, this program aligns with the stabilisation goal in the MACS:

- ☐ Advocate for the accountability of ISIS for crimes against humanity and for compensation of survivors under the Sinjar Agreement and Yazidi Female Survivors Law.

From a **localisation** point of view, IOM has been working closely with local organizations that have strong ties to networks of survivors and the communities where survivors live. The project includes capacity strengthening for local organizations in MHPSS service provision and advocacy of the Survivors Law and justice for survivors in order for activities under the project to be embedded at the local level and responding to needs at both the individual and collective level.

Added value

What is the added value of the Dutch government being involved in relation to other donors, the EU, NGOs and local authorities, and are the recipients making an own contribution or co-participating in the activity, and if so, to what extent?

The Government of Iraq has allocated 25 billion IQD (17 million USD) for the implementation of the Yazidi Survivors' Law, which are already diverted to the GDSA's account and available for materialising benefits stipulated in the Survivors Law. However, the staff of the GDSA nor the CSOs responsible for providing these reparation services are adequately equipped to provide MHPSS following a conflict sensitive approach: they are in need of technical assistance. As such, the Iraqi authorities requested IOM to deliver technical services to the GDSA and, importantly, spread awareness about the reparations stipulated in the Law and thus strengthen the trust of Survivors in the Iraqi government.

IOM has broad victims-centred justice experience, on adopting and supporting legal reparation frameworks must be followed by not only the allocation of funding but also the establishment and capacity support of institutional structures and staff. This is where the expertise and experiences of the international community come in. Other donors contributing to this program are the UK, Germany, Australia and the UN Multi-Party Trust Fund.

The Netherlands is committed to contributing to durable, legitimate stability in Iraq through an integrated approach, including diplomatic, military and development cooperation means. As stated in the Policy Relevance paragraph, this intervention aligns fully with our broader Iraq strategy, focusing on social cohesion, protecting Iraqi civilians, and supporting victims-centred justice in the aftermath of ISIL crimes.

Lessons learned

What lessons learned (from previous or comparable activities, published evaluations, relevant publications) will be addressed by the activity?

In the years of the Multi Annual Country Strategy 2018 - 2022 the Netherlands has evaluated its policies and their effectiveness in Iraq. The conclusions of these discussions have already led to adjusting our policy direction, mode of implementation and effectiveness. The main lessons learned that apply for this project, regarding the Yazidi community and our broader stabilization efforts, are the following:

1. The Dutch stabilisation portfolio in Iraq is too broad. As such, it is difficult to monitor (given the large number of activities and security situation) and subject to insufficient **sustainability of the outcomes**. For example, several short term programming on Yazidi communities as an acute response to the Parliament, hampered consistency over time. This project provides a more targeted approach.
2. We focus too much on interventions implemented or governed by international organizations while the impact of COVID-19 reinforced the need to apply a people-centered approach and localization. Increasing focus on **capacity building of Iraqi CSOs** to enable Iraqi counterparts to step in is key;
3. A lack of **ownership of the Iraqi central and regional governments** in the Dutch priority policy fields, little mutual accountability imposed and minimal coordination between donors and Iraqi counterparts;

This program addresses the lessons learned generated over the past years as it focuses on close engagement with (Yazidi) CSOs and aims to strengthening their capacities, while stimulating a leading role of the Iraqi government in the implementation of the Law.

Problem analysis

Please explain the Theory of Change.

If i) the Directorate of Survivors Care has strengthened capacity to provide reparations to victims of CRSV; ii) the Government and CSOs are capacitated to provide tailored services to affected populations; iii) survivors and CSOs have increased awareness of the reparations programme and the Directorate's mandate for accountability to international crimes is strengthened

THROUGH capacity building, technical advice and sub-grants, and awareness raising and consultations **THEN:**

1. the Government will be positioned as the primary guarantor of justice and security for marginalization minority populations, thereby strengthening their legitimacy among marginalized and persecuted groups;
2. ii) a primary community grievance will be addressed, laying the foundations for a more inclusive society and contributing towards longer-term stabilization in Iraq

BECAUSE there will be a recognition of genocide and CAH and provision of reparations through the implementation of the Yazidi Female Survivors Law in Iraq.

Gender

Gender is an integral part of this project, focused on the implementation of the Yazidi [Female] Survivors' Law. ISIL atrocities against Yazidis and other marginalised communities, including rape, sexual slavery, forced marriage and forced pregnancy have had a significant impact on women, their families and entire communities.

Recognising the **gender sensitivities and challenges**, IOM has commissioned an expert assessment on the gender and culturally sensitive implementation of reparations measures. The reports' findings and recommendations based on consultations with a wide range of community stakeholders and experts will provide **context-specific guidance** on the implementation of project activities. This project contributes to the Dutch efforts regarding **gender transformative approaches**. The MHPSS services and compensation schemes can contribute to the next step in women's life in processing the past and building a new life.

Under the project, IOM has a dedicated **Strategy for Gender and Protection mainstreaming**, elaborating on IOM's Gender Equality Guidelines and Inter-Agency Standing Committee (IASC) commitments to ensure that gender-specific needs are addressed throughout all activities. Preventing and mitigating any potential negative outcomes (violence, GBV, mental health issues and trafficking in persons) by identifying cases and providing safe referrals to service providers for war victims. The implementation of the proposed intervention will be guided by IOM's Institutional Framework for Addressing Gender-Based Violence in Crises to ensure that gender-specific needs are addressed and measures are taken to mitigate risks of GBV throughout all activities.

Climate change

IOM Iraq has an **institutional policy on environment and climate change**, and is cognizant that this specific intervention should not exacerbate the negative effects of climate change or impact the environment to cause further displacement in Iraq. In dialogue with IOM, the IOM Iraq team presented themselves as very aware of the possible climate change impacts that are likely to exacerbate or add an additional layer to vulnerability of Iraqi citizens including for IDPs who, for instance, have been victims of CRSB by ISIL. IOM has committed themselves to pay additional attention to these vulnerable groups.

Cooperation, harmonisation and alignment

The activity builds on **extensive cooperation and alignment with other donors** (AUS, GER, UK, US, UN MDTF) funding the Yazidi Survivors Law project. It is on behalf of their positive remarks regarding this project that the NL embassy in Baghdad reached out to IOM about the possibilities for a cooperation. Our good cooperation with the other donors, both in Baghdad and in HQ level, will improve coordination as well as harmonisation and multi-donor financing.

IOM will work close with the Iraqi Government, both on national and on regional level in the Ninewa Governorate. The Iraqi authorities have allocated IQD 17 billion for the implementation of the Yazidi Survivor Law.

Digitalisation

Digital security is paramount for the success of the project, which relies for a significant part of the Yazidi Survivors Law portal. This portal provides a platform for survivors in Iraq, to submit applications to the GDSA, and make appointments with the representing office of the Directorate.

IOM has therefore developed **extensive data security protocols** and clear mandates to ensure the protection of all applications in the portal. The application is embedded in the official E-Governance portal of the Government of Iraq, which is run by the Government Secretariat (COMSEC).

The online portal is developed by IOM Iraq developers. COMSEC has now taken over the full responsibility for servicing the YSL portal, while IOM developers still facilitate certain adaptations to improve user experience.

The portal is built on top of well-developed and secure technologies (MS SQL Server, IIS and .Net Framework) supported by Microsoft and adhering to data policy and standards of both Iraqi Government and IOM organization to protect the sensitive data stored during the process.

The data is stored in secure facilities of Iraqi authorities and the connection between applicants and the data storage is encrypted to prevent any interception. In addition, Directorate employees are following protocol on managing data about each application, in line with the guarantees for confidentiality prescribed by the Survivors Law regulations.

The relatively low levels of digital literacy in Iraq pose a risk for the use of the online portal. However, this project intends to assist Iraqi citizens who are not familiar with digital applications during every step of the E-process.

Results

Security and Rule of Law

To contribute to building of just, peaceful and inclusive societies, SRoL efforts should strengthen the social contract, which entails a trust and responsibility-based relationship between people and authorities (5) and among communities (6). Authorities have to fulfil the justice and security needs of people (7), including those of marginalised groups. This requires not just 'political will' but also institutional capability (8). Moreover, people and communities need to be included in policy and decision making (2), as service delivery is not sufficient to strengthen the social contract. To strengthen the effectiveness of SRoL efforts, international and local partners need to work coherently across levels and programmes (3) and in a conflict-sensitive manner (4). The MFA, for its part, should use insights from their local engagements and diplomatic work to inform (Dutch) SRoL policies and their implementation (1).

2. Rule of Law and people-centred justice

Rule of law is needed to sustain order, instil popular confidence in governance structures and address people's justice needs. Justice services need to be accessible, including to the marginalised and judicial systems need to be impartial. This contributes to social cohesion and helps prevent violent conflict and manage it.

Indicators

8.2. Formal and informal institutions strengthened to better prevent conflict, provide security and justice and sustain social cohesion by working in a more inclusive, responsive, accountable and professional manner

Measurements:

- Individual result: IOM provided vital assistance to the Directorate for Survivors Affairs (hereafter the Directorate) in developing and setting the institutional and technical capacity for processing survivors' applications to become beneficiaries of the YSL.
Comment: In the context of a severe lack of technical and human resources, IOM's support to the Directorate had a direct impact on enabling over 1,600 survivors of genocide to be verified as beneficiaries of the YSL and start receiving their monthly salary, which has promoted greater financial independence for them and their families and contributed to the process of restoration of their dignity.
- Individual result: IOM supported the DG in enhancing its institutional and technical capacity to facilitate the application process for the YSL. This assistance aimed to ensure that survivors could effectively submit their requests to become beneficiaries of reparations.
Comment:

Description how the activity contributes to the result area, Rule of Law and people-centred justice

Measurements:

- Individual result: By the end of 2023, more than 50 per cent of estimated number of beneficiaries (3,500) have already applied for the YSL with the support of this project.
Comment:
- Individual result: IOM provided support to two survivor networks enabling their active participation in genocide memorialization, advocacy, community-led initiatives etc. This effort is a fundamental aspect of transitional justice for the Yazidi community, fostering healing
Comment:

1. Security for people and communities

Human security is security as experienced by people, including individual safety, protection from threats, and empowerment. The state has a duty to provide security to people and it should be held accountable in this role.

Indicators

12.1. # of people who have received psychosocial support (SAMDD) within SRoL programming

Measurements:

- Individual result: 63
Comment: (p.5 By the end of 2023, 63 survivors have been referred to non-governmental MHPSS service providers through the Directorate's Referral System).
- Individual result: 120

Comment:

Monitoring and evaluation

Monitoring

IOM will **continually monitor project activities, outputs, and results** in alignment with program objectives. In this process, IOM will leverage its institutional experience in implementing similar projects, incorporating lessons learned and best practices in the implementation of this Yazidi intervention.

IOM has a dedicated Monitoring, Evaluation, Accountability and Learning (MEAL) unit, responsible for regular monitoring activities as well as developing a comprehensive Results Monitoring Framework. For more information about the indicators and baselines, please view the **Results Matrix**. The progress of the project's result matrix and the implementation of the project activities will be monitored by IOM's M&E staff.

IOM will leverage its institutional experience in implementing similar projects and services, where standard monitoring systems, tools, and methodologies are already in place. Regular and systematic monitoring is in place to highlight challenges, including national authorities, CSOs and key representatives of the population targeted, will inform the progress of its interventions.

The monitoring builds on a **participatory approach**, which builds on including the perspectives of targeted beneficiaries as well as key stakeholders, including Iraqi authorities, civil society organisations and key representations of the population targeted.

IOM is committed to establishing and maintaining a system that gives beneficiaries and others the opportunity to provide comments, suggestions or complaints about IOM services as well as the works of IOM partners and contractors through an official Complaints and Feedback Mechanism (CFM). CFM pursues two objectives: 1) Identify areas for improvement/potential negative effects of activities and/or misuse of resources, ensure that IOM learns from feedback information provided throughout this process, and improve the relevance and quality of current and future project; and 2) Enhance the inclusive participation of the targeted communities, build trust and allow them to influence decisions for themselves.

Based on the General Arrangement with IOM, the following reports should be submitted on restricted contributions (article 5):

- ☐ A narrative report
- ☐ A certified financial report on revenue and expenses of the programme prepared by IOM
- ☐ A final narrative report and final certified financial report on revenue and expenses for the specific programme, including a statement of unused balances prepared by the IOM management

Evaluation

The project will undergo an **external mid- term and final evaluation**, specifically on the GDSA material reparations programme efficiency. The focus of evaluation will be on 1) comprehensiveness of the engagement in the Survivors Law (extent to which all eligible beneficiaries have access to reparation process), 2) effectiveness (timeliness, quality and sustainability of reparation benefits), 3) civil society participation and role in the Survivors Law's application, and 4) transparency, noting these areas are not exhaustive and subject to change based on the evolution of the Survivors Law's implementation.

The evaluation of the programme will be conducted by an **external MEAL academic research centre** specialised in the qualitative evaluation of transitional justice mechanisms to inform the design of the evaluation and implement its rollout. IOM's MEAL team will actively engage in the development of the Terms of Reference for the evaluation, alongside IOM's transitional justice technical experts in Iraq and Geneva.

The evaluations may include interviews with key informants, desk review of project records and internal reports, and data collection including surveys and site observation. The evaluation process shall be in line with IOM guidelines, IOM Data Protection Principles, and IOM Code of Conduct and United Nations Evaluation Group (UNEG) norms and standards for evaluations. The process will be technically guided by the IOM Iraq MEAL unit with the support of the IOM Regional Monitoring and Evaluation Officer and the M&E advisor in IOM Headquarters.

Finance

Budget breakdown

- An overview of the budget is provided in the snippet below.
- The budget is structured outlining different cost categories (staff costs, office costs, operational costs, etc.) with the liquidity forecast and the activity planning outlining how and on what the money will be spent. The budget is arithmetically correct - allowing for its use as a management tool.
- As is to be expected in a project like this, the vast majority of the budget is reserved for operational costs to realise Outcome 1 "Strengthened capacities of the General Directorate for Survivors' Affairs to provide reparations through a survivor-centred approach (EUR 459,069.00), Outcome 2 "Strengthened capacity of Government of Iraq and CSOs to provide tailored services to beneficiaries of the Survivors Law" (EUR 1,089,647.00), and Outcome 3 "Increased awareness and participation of survivors and civil society in the implementation of the Survivors Law (EUR 349,180.00).
- Staff and office costs form a substantial part of the budget. Given the fact that the organisation is implementing activities in a post conflict zone (and therefore cannot rely on neutrality for security) and that there is a R&R system in place, the staff costs are similar to the staff salaries for other projects in Iraq. Given the importance of risk sharing, it is important to cover these costs together with other donors (AUS, GER, US).
- Other amounts in the budget are reasonable and all clearly outlined project costs. At 7 percent of the budget, the overheads are reasonable.

Budget summarized

	Sub-total USD	Sub-total EUR
A. Staff Costs	391,968	410,389
B. Office Costs	279,948	293,106
C. Operational Costs	1,979,449	2,072,484
IOM Overhead (7%)	185,595	194,319
UN Levy (1%)	28,369	29,702
Total costs	2,865,329	3,000,000

Exchange rate as of 19/10 is 1.047, i.e. \$1 is 1.047 euros.

Earmarking

3. Project is earmarked on outcome 1, 2 and 3, thereby leaving outcome 4 (accountability) out of the scope of the Dutch contribution as this does not align with our objectives for this project.

Prepayments

Based on the prepayment decision tree, the payments of this activity will be made to IOM as prepayments need to be entered as prepayments.

According to the General Arrangement with IOM, a yearly certified financial statement will be submitted, together with a yearly narrative report, based upon the prepayments will be settled.

Maximum prepayment is 100% of the total amount.

Please see below the reporting obligations on the basis of which prepayments can be closed.

Year	Type	Period	Submission date
2023	Narrative Report	11/22 - 11/23	01-05-'24
2023	Certified Financial Statement	11/22 - 11/23	01-05-'24
2024	Narrative Report	11/23 - 11/24	01-05-'25
2024	Certified Financial Statement	11/23 - 11/24	01-05-'25
2025	Final Narrative Report	11/22 - 11/25	01-05-'26
2025	Final Certified Financial Statement	11/24 - 11/25	01-05-'26

Available resources

	EUR
Implementing organisation's own contribution	0
Firm commitments by other donors (for each donor):	

	EUR
Australia	152,000
Germany	150,000
USA	152,000
Dutch contribution	3.000.000,-
Total available resources	3,454,000
Budget needed	5,522,000
Still to be financed	2,068,000
Soft commitments by other donors (for each donor)	
UK - FCDO/PSVI	347,000
UK - BSPI	58,000
USA - USAID (confidential)	967,000
Uncovered balance	694,000

- ☐ Are there any non-financial contributions relevant to implementation of the activity, such as deployment of volunteers, availability of buildings, materials, etc.?

No.

- ☐ If there is an uncovered balance, how will this affect implementation of the activity (e.g. proportional reduction in outputs, omission of regions) and how will this affect the decision whether to fund this activity?

As the Law has only been accepted in 2021 and this project is still in its inception phase, it is to be expected that new donors will be found shortly to cover the uncovered expenses of EUR 694,000.00. As the project has a time line of several years, there will no significant impact of the uncovered balance anytime soon.

Grant with a repayment obligation, loans, equity investment or guarantee

- ☐ Does the Dutch contribution take the form of a grant with a repayment obligation, a loan, an equity investment or a guarantee (either in whole or in part)? If yes, briefly set out the consequences for accounting and how correct processing in the financial records will be ensured.

No.

4. Are there revolving funds? If yes, please explain what will happen to any residual funds, how closure will take place and which agreements should be made.

No.

Audit opinions

3. Is an audit opinion required for the activity (see Help)? Briefly explain.
4. Should the audit opinion be accompanied by an additional auditor's report (for example, on the risks set out above, or on monitoring that the organisation carries out on its prepayments to other organisations)?

According to the General Arrangement with IOM, a yearly certified financial statement will be submitted, together with a yearly narrative report, based upon the prepayments will be settled. As stated in the monitoring and evaluation section, the projectmanager also incorporates the outcomes of the workshops in the report assessments.

