

**Consolidated Annual Financial
Report of the Administrative Agent
of
the Tanzania One UN Fund**

for the period 1 January to 31 December 2014

**Multi-Partner Trust Fund Office
Bureau of Management
United Nations Development Programme
[GATEWAY: http://mptf.undp.org](http://mptf.undp.org)**

PARTICIPATING ORGANIZATIONS



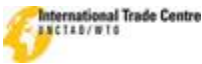
Food and Agriculture Organization



International Labour Organization



International Organization for Migration



International Trade Centre



Office of the UN High Commissioner for Human Rights



Joint United Nations Programme on HIV/AIDS



United Nations Capital Development Fund



UN Conference on Trade and Development



United Nations Development Programme



United Nations Environment Programme



United Nations Educational, Scientific, and Cultural Organization

CONTRIBUTORS



CANADIAN INTERNATIONAL DEVELOPMENT AGENCY



DEPARTMENT FOR INT'L DEVELOPMENT (DFID)



Delivering Results Together



Expanded DaO Funding Window



FINLAND



IRISH AID



NETHERLANDS



NORWAY



SWISS AGENCY FOR DEVELOPMENT & COOPERATION



SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION



SPAIN



United Nations Population Fund



UN Centre for Human Settlement



UN High Commissioner for Refugees



United Nations Children's Fund



UN Industrial Development Organization



UN Office for Drug and Crime



United Nations Entity for Gender Equality and the Empowerment of Women



World Food Programme



World Health Organization

DEFINITIONS

Allocation

Amount approved by the Steering Committee for a project/programme.

Approved Project/Programme

A project/programme including budget, etc., that is approved by the Steering Committee for fund allocation purposes.

Contributor Commitment

Amount(s) committed by a donor to a Fund in a signed Standard Administrative Arrangement with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent. A commitment may be paid or pending payment.

Contributor Deposit

Cash deposit received by the MPTF Office for the Fund from a contributor in accordance with a signed Standard Administrative Arrangement.

Delivery Rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization against the 'net funded amount'.

Indirect Support Costs

A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. UNDG policy establishes a fixed indirect cost rate of 7% of programmable costs.

Net Funded Amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

A UN Organization or other inter-governmental Organization that is an implementing partner in a Fund, as represented by signing a Memorandum of Understanding (MOU) with the MPTF Office for a particular Fund.

Project Expenditure

The sum of expenses and/or expenditure reported by all Participating Organizations for a Fund irrespective of which basis of accounting each Participating Organization follows for donor reporting.

Project Financial Closure

A project or programme is considered financially closed when all financial obligations of an operationally completed project or programme have been settled, and no further financial charges may be incurred.

Project Operational Closure

A project or programme is considered operationally closed when all programmatic activities for which Participating Organization(s) received funding have been completed.

Project Start Date

Date of transfer of first instalment from the MPTF Office to the Participating Organization.

Total Approved Budget

This represents the cumulative amount of allocations approved by the Steering Committee.

US Dollar Amount

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

2014 FINANCIAL PERFORMANCE

This report presents financial data and analysis of the Tanzania One UN Fund using the pass-through funding modality as of 31 December 2014 (dating from One Fund set-up in 2007). Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/TZ100>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2014, 11 contributors have deposited US\$ 200,052,789 in contributions and US\$ 1,866,024 has been earned in interest, bringing the

cumulative source of funds to US\$ 201,918,813.

Of this amount, US\$ 198,313,133 has been transferred to 20 Participating Organizations, of which US\$ 163,445,057 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 2,000,528. Table 1 provides an overview of the overall sources, uses, and balance of the Tanzania One UN Fund as of 31 December 2014.

Table 1. Financial Overview, as of 31 December 2014 (in US Dollars)

	Annual 2013	Annual 2014	Cumulative
Sources of Funds			
Gross Contributions	16,705,119	28,532,324	200,052,789
Fund Earned Interest and Investment Income	56,576	29,485	1,231,699
Interest Income received from Participating Organizations	11,216	8,148	634,325
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	16,772,911	28,569,956	201,918,813
Use of Funds			
Transfers to Participating Organizations	30,125,475	32,031,770	198,313,133
Refunds received from Participating Organizations	(3,136,108)	(198,910)	(6,448,107)
Net Funded Amount to Participating Organizations	26,989,366	31,832,860	191,865,026
Administrative Agent Fees	167,051	285,323	2,000,528
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	1,274	801	4,335
Other Expenditures	-	-	-
Total: Uses of Funds	27,157,692	32,118,984	193,869,889
Change in Fund cash balance with Administrative Agent	(10,384,781)	(3,549,028)	8,048,924
Opening Fund balance (1 January)	21,982,733	11,597,952	-
Closing Fund balance (31 December)	11,597,952	8,048,924	8,048,924
Net Funded Amount to Participating Organizations	26,989,366	31,832,860	191,865,026
Participating Organizations' Expenditure	32,550,768	21,686,286	163,445,057
Balance of Funds with Participating Organizations			28,419,970

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2014.

Table 2. Contributors' Deposits, as of 31 December 2014 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total
CANADIAN INTERNATIONAL DEVELOPMENT AGENC	34,016,354	8,513,722	42,530,075
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	27,850,153	-	27,850,153
Delivering Results Together	-	750,000	750,000
Expanded DaO Funding Window	41,917,000	-	41,917,000
FINLAND, Government of	10,726,800	-	10,726,800
IRISH AID	9,631,334	812,640	10,443,974
NETHERLANDS, Government of	10,612,335	-	10,612,335
NORWAY, Government of	19,809,692	3,552,599	23,362,291
SWISS AGENCY FOR DEVELOPMENT & COOPERATION	4,770,795	468,262	5,239,058
SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION	6,186,002	14,435,101	20,621,103
SPAIN, Government of	6,000,000	-	6,000,000
Grand Total	171,520,465	28,532,324	200,052,789

3. INTEREST EARNED

Interest income is earned in two ways: 1) on the balance of funds held by the Administrative Agent ('Fund earned interest'), and 2) on the balance of funds held by the Participating Organizations ('Agency earned interest') where their Financial Regulations and Rules allow return of interest

to the AA. As of 31 December 2014, Fund earned interest amounts to US\$ 1,231,699 and interest received from Participating Organizations amounts to US\$ 634,325, bringing the cumulative interest received to US\$ 1,866,024. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2014 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total
Administrative Agent			
Fund Earned Interest and Investment Income	1,202,214	29,485	1,231,699
Total: Fund Earned Interest	1,202,214	29,485	1,231,699
Participating Organization			
FAO	8,347		8,347
UNCTAD	611		611
UNDP	448,177		448,177
UNESCO	37,026	1,148	38,174
UNFPA	74,203		74,203
UNIDO	57,701	6,533	64,234
UNODC		467	467
UNWOMEN	113		113
Total: Agency earned interest	626,177	8,148	634,325
Grand Total	1,828,392	37,633	1,866,024

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2014, the AA has transferred US\$ 198,313,133 to 20 Participating Organizations (see list below) across the lifetime of the One UN Fund.

Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2014 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2013			Current Year Jan-Dec-2014			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	7,470,456	(165,671)	7,304,785	718,715		718,715	8,189,172	(165,671)	8,023,500
ILO	10,552,863	(638,918)	9,913,945	1,180,436		1,180,436	11,733,299	(638,918)	11,094,381
IMO	1,121,894		1,121,894	(1,121,894)		(1,121,894)			
IOM	2,630,830		2,630,830	1,762,057		1,762,057	4,392,887		4,392,887
ITC	908,068		908,068	88,180		88,180	996,248		996,248
UNAIDS	699,099	(58,000)	641,099	26,807		26,807	725,906	(58,000)	667,906
UNCDF	1,141,283		1,141,283	674,015		674,015	1,815,298		1,815,298
UNCTAD	545,447		545,447	140,074		140,074	685,521		685,521
UNDP	57,356,811	(2,421,550)	54,935,261	11,099,079	(198,910)	10,900,169	68,455,890	(2,620,460)	65,835,430
UNEP	768,979	(39,463)	729,516	368,764		368,764	1,137,743	(39,463)	1,098,280
UNESCO	8,763,010	(995,480)	7,767,530	624,531		624,531	9,387,542	(995,480)	8,392,061
UNFPA	10,132,724	(879,753)	9,252,971	1,189,293		1,189,293	11,322,017	(879,753)	10,442,264
UNHABITAT	1,575,778		1,575,778				1,575,778		1,575,778
UNHCR	9,803,914	(84,174)	9,719,740	1,469,337		1,469,337	11,273,251	(84,174)	11,189,077
UNICEF	18,668,101	(85,728)	18,582,372	5,184,877		5,184,877	23,852,978	(85,728)	23,767,250
UNIDO	9,131,078		9,131,078	1,179,815		1,179,815	10,310,893		10,310,893
UNODC	141,070		141,070	843,843		843,843	984,913		984,913
UNWOMEN	1,416,053		1,416,053	1,059,720		1,059,720	2,475,773		2,475,773
WFP	12,244,437	(25,460)	12,218,977	1,475,839		1,475,839	13,720,276	(25,460)	13,694,816
WHO	11,209,469	(854,999)	10,354,470	4,068,279		4,068,279	15,277,748	(854,999)	14,422,749
Grand Total	166,281,364	(6,249,197)	160,032,167	32,031,770	(198,910)	31,832,860	198,313,133	(6,448,107)	191,865,026

5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year **2014** were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

As shown in table below, the cumulative net funded amount is US\$ **191,865,026** and cumulative expenditures reported by the Participating Organizations amount to US\$ **163,445,057**. This equates to an overall Fund expenditure delivery rate of **85** percent. The agencies with the three highest delivery rates are: UNAIDS (100%); UNHCR (100%); UNESCO (93.41%). These high ratings are reflected in the Programme Working Group performance discussed below.

Table 5. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2014 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Cumulative	
FAO	8,189,173	8,023,500	6,001,052	525,765	6,526,817	81.35
ILO	11,733,300	11,094,381	8,747,196	1,013,647	9,760,843	87.98
IMO						0
IOM	4,392,887	4,392,887	2,489,098	694,780	3,183,878	72.48
ITC	996,248	996,248	433,700	310,055	743,755	74.66
OHCHR	16,554					0
UNAIDS	731,906	667,906	498,693	169,213	667,906	100.00
UNCDF	1,815,298	1,815,298	929,604	75,622	1,005,226	55.38
UNCTAD	685,521	685,521	475,200	96,247	571,447	83.36
UNDP	70,475,236	65,835,430	53,570,925	4,318,597	57,889,521	87.93
UNEP	1,137,743	1,098,280	354,648	23,416	378,064	34.42
UNESCO	9,387,542	8,392,061	7,426,718	412,522	7,839,240	93.41
UNFPA	11,322,018	10,442,264	7,747,752	1,793,357	9,541,109	91.37
UNHABITAT	1,575,778	1,575,778	706,985	729,494	1,436,479	91.16
UNHCR	11,273,251	11,189,077	8,243,166	2,945,911	11,189,077	100.00
UNICEF	25,220,591	23,767,250	15,552,992	3,716,260	19,269,251	81.07
UNIDO	10,808,161	10,310,893	7,449,591	1,164,076	8,613,667	83.54
UNODC	984,913	984,913	7,609	448,076	455,685	46.27
UNWOMEN	2,579,350	2,475,773	1,012,987	406,179	1,419,166	57.32
WFP	14,509,703	13,694,816	11,897,671	644,333	12,542,004	91.58
WHO	15,277,748	14,422,749	8,213,185	2,198,738	10,411,922	72.19
Grand Total	203,112,921	191,865,026	141,758,771	21,686,286	163,445,057	85.19

5.3 EXPENDITURE BY PROJECT

Table 6 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

Kindly note the Joint Programmes concluded on 30 June 2011. Of primary interest for this year's report is therefore the first three tables, which define the delivery rate of the current UNDAP 10 Programme Working Groups. The three Programme Working Groups which score the highest rate of delivery are: Refugees (94%); HIV/AIDS (90%); Education (87%). These are groups which UNHCR, UNAIDS and UNESCO feature strongly; the three strongest performing agencies according to Table 5. Overall delivery rate across the 10 Programme Working Groups stands at 75%. This is perhaps marginally lower than anticipated, affected by delays in processes under Governance which brought the Working Group's delivery rate down to 55%. These figures will recover next year.

The remaining nine Working Groups under the current UNDAP programme cycle, encompass elements such as the business harmonisation processes, joint communications and mainstreaming of human rights and gender concerns. These are considered under the table entitled 'DaO Support and OMT Common Services' alongside the former Joint Programmes relating to the One Office (renamed Operating as One) and the One Voice (renamed Communicating as One). Differentiating the two programme periods is therefore a challenge based on the data provided below. Notwithstanding, it is important to reiterate information shared under the Annual Review, which demonstrated an excess of 100% delivery for the period 2013-2014. This suggests the utilisation of residual or unspent funds from previous years, which in turn signifies a heightened pace of implementation as the UNDAP cycle passed the half way mark.

Table 6. Expenditure by Project within Sector, as of 31 December 2014 (in US Dollars)

Sector / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
C1: Econ Growth & Poverty Red						
00079844	Economic Growth	FAO	1,824,566	1,824,566	1,104,596	60.54
00079844	Economic Growth	ILO	3,976,672	3,976,672	3,127,966	78.66
00079844	Economic Growth	ITC	996,248	996,248	743,755	74.66
00079844	Economic Growth	UNCDF	89,689	89,689	41,788	46.59
00079844	Economic Growth	UNCTAD	685,521	685,521	571,447	83.36
00079844	Economic Growth	UNDP	791,852	703,567	579,193	82.32
00079844	Economic Growth	UNEP	204,874	204,874	46,010	22.46
00079844	Economic Growth	UNESCO	395,962	395,962	362,968	91.67
00079844	Economic Growth	UNIDO	5,752,395	5,335,214	4,097,511	76.80
00079844	Economic Growth	UNWOMEN	251,687	239,075	219,415	91.78
00079844	Economic Growth	WFP	173,349	161,525	123,853	76.68
00079845	Environment and Climate Change	FAO	623,142	623,142	261,532	41.97
00079845	Environment and Climate Change	UNDP	2,593,680	2,360,353	2,259,765	95.74
00079845	Environment and Climate Change	UNEP	847,869	847,869	287,618	33.92
00079845	Environment and Climate Change	UNESCO	129,103	129,103	114,462	88.66
00079845	Environment and Climate Change	UNIDO	969,238	889,151	706,959	79.51
00079845	Environment and Climate Change	UNWOMEN	180,451	164,686	147,883	89.80
00079845	Environment and Climate Change	WFP	2,741,433	2,534,607	2,223,808	87.74

00092584	Youth and Employment	ILO	1			0
C1: Econ Growth & Poverty Red: Total			23,227,733	22,161,825	17,020,529	76.80

C2: Quality of Life						
00079846	Education	UNESCO	1,374,033	1,374,033	1,214,221	88.37
00079846	Education	UNICEF	1,146,760	1,029,861	866,403	84.13
00079846	Education	WFP	2,921,327	2,907,390	2,516,599	86.56
00079847	Health and Nutrition	UNFPA	3,353,437	3,353,437	2,696,908	80.42
00079847	Health and Nutrition	UNICEF	9,207,195	8,744,195	6,974,526	79.76
00079847	Health and Nutrition	WFP	2,547,298	2,323,298	2,064,363	88.85
00079847	Health and Nutrition	WHO	11,263,042	11,263,042	7,385,885	65.58
00079848	WASH	UNHABITAT	1,575,778	1,575,778	1,436,479	91.16
00079848	WASH	UNICEF	4,838,863	4,594,501	3,454,728	75.19
00079848	WASH	WHO	235,005	235,005	193,258	82.24
00079849	Social Protection	ILO	268,596	268,596	239,387	89.13
00079849	Social Protection	IOM	1,618,874	1,618,874	1,190,877	73.56
00079849	Social Protection	UNFPA	458,599	458,599	265,008	57.79
00079849	Social Protection	UNICEF	2,156,238	1,954,678	1,252,918	64.10
00079849	Social Protection	UNWOMEN	47,296	39,413	37,913	96.19
00079849	Social Protection	WFP	225,618	197,416	197,415	100.00
00079849	Social Protection	WHO	63,910	63,910	33,117	51.82
00079850	HIV/AIDS	FAO	95,582	95,582		0
00079850	HIV/AIDS	ILO	378,754	378,754	305,764	80.73
00079850	HIV/AIDS	UNAIDS	667,906	667,906	667,906	100.00
00079850	HIV/AIDS	UNDP	1,151,120	1,054,148	1,053,134	99.90
00079850	HIV/AIDS	UNESCO	466,878	466,878	451,792	96.77
00079850	HIV/AIDS	UNFPA	530,443	530,442	490,523	92.47
00079850	HIV/AIDS	UNICEF	1,271,376	1,116,876	915,623	81.98
00079850	HIV/AIDS	UNWOMEN	14,189	11,825	11,825	100.00
00079850	HIV/AIDS	WFP	361,706	308,893	308,892	100.00
00079850	HIV/AIDS	WHO	292,414	292,414	235,325	80.48
00092585	Gender	UNWOMEN	996,644	996,644	65,201	6.54
C2: Quality of Life: Total			49,528,882	47,922,389	36,525,990	76.22

C3: Govern-Emergency-Refugees						
00079851	Governance	ILO	562,662	562,662	202,255	35.95
00079851	Governance	OHCHR	16,554			0
00079851	Governance	UNCDF	1,725,609	1,725,609	963,437	55.83
00079851	Governance	UNDP	15,094,036	14,710,056	7,919,926	53.84
00079851	Governance	UNESCO	824,168	824,168	511,456	62.06
00079851	Governance	UNICEF	654,036	598,700	285,254	47.65

00079851	Governance	UNODC	984,913	984,913	455,685	46.27
00079851	Governance	UNWOMEN	897,413	839,870	807,188	96.11
00079852	Emergencies	FAO	414,542	414,541	205,347	49.54
00079852	Emergencies	UNDP	438,137	398,724	379,872	95.27
00079852	Emergencies	UNFPA	16,694	16,694	16,694	100.00
00079852	Emergencies	UNICEF	506,082	420,949	294,609	69.99
00079852	Emergencies	WFP	93,686	81,641	76,412	93.59
00079852	Emergencies	WHO	11,824	11,824	11,281	95.40
00079853	Refugees	FAO	99,478	99,478	54,979	55.27
00079853	Refugees	IOM	2,134,799	2,134,799	1,353,787	63.42
00079853	Refugees	UNFPA	69,366	69,366	58,251	83.98
00079853	Refugees	UNHCR	11,119,603	11,119,603	11,119,603	100.00
00079853	Refugees	WFP	1,752,965	1,523,976	1,489,683	97.75
C3: Govern-Emergency-Refugees: Total			37,416,567	36,537,573	26,205,717	71.72

DaO Support & OMT Common Services						
00066149	TZA UNCMT Action Plan on One O	UNDP	2,700,679	1,549,329	1,549,327	100.00
00066149	TZA UNCMT Action Plan on One O	UNHCR	105,000	20,826	20,826	100.00
00066149	TZA UNCMT Action Plan on One O	UNICEF	345,884	340,126	340,126	100.00
00066149	TZA UNCMT Action Plan on One O	WFP	819,244	819,244	805,648	98.34
00079854	DaO Support	ILO	274,428	274,428	252,203	91.90
00079854	DaO Support	UNDP	4,958,278	4,955,913	3,963,195	79.97
00079854	DaO Support	UNESCO	33,475	33,475	15,899	47.49
00079854	DaO Support	UNFPA	4,730	4,730	4,730	100.00
00079854	DaO Support	UNICEF	208,723	174,513	149,817	85.85
00079854	DaO Support	UNWOMEN	91,730	84,320	82,970	98.40
00079855	OMT Common Services	FAO	8,040	8,040		0
00079855	OMT Common Services	UNDP	519,529	455,679	537,450	117.94
00079855	OMT Common Services	UNHCR	23,648	23,648	23,648	100.00
00079855	OMT Common Services	UNICEF	84,607	71,994	14,390	19.99
00079855	OMT Common Services	WFP	188,085	177,294	177,294	100.00
00079855	OMT Common Services	WHO	47,296	47,296	43,800	92.61
DaO Support & OMT Common Serv: Total			10,413,376	9,040,856	7,981,323	88.28

Election Support in Tanzania						
00066152	Tanzania Elections Support Pro	UNDP	9,447,640	9,324,940	9,324,940	100.00
Election Support in Tanzania: Total			9,447,640	9,324,940	9,324,940	100.00

JP1 Wealth creation						
00066141	TZA JP1 Wealth Creation, Empl.	FAO	2,826,669	2,826,669	2,858,536	101.13
00066141	TZA JP1 Wealth Creation, Empl.	ILO	4,126,580	3,728,978	3,728,978	100.00

00066141	TZA JP1 Wealth Creation, Empl.	UNDP	640,785	138,863	138,863	100.00
00066141	TZA JP1 Wealth Creation, Empl.	UNESCO	1,453,647	1,020,509	1,020,509	100.00
00066141	TZA JP1 Wealth Creation, Empl.	UNIDO	2,448,978	2,448,978	2,329,810	95.13
00066141	TZA JP1 Wealth Creation, Empl.	UNWOMEN	69,940	69,940	46,771	66.87
00066141	TZA JP1 Wealth Creation, Empl.	WFP	122,897	104,185	104,184	100.00
00066141	TZA JP1 Wealth Creation, Empl.	WHO	355,073	189,516	189,516	100.00
JP1 Wealth creation: Total			12,044,570	10,527,638	10,417,168	98.95

JP10 Education						
00066150	TZ JP Education	ILO	324,000	270,949	270,949	100.00
00066150	TZ JP Education	UNESCO	2,821,588	2,675,475	2,675,475	100.00
00066150	TZ JP Education	UNICEF	1,033,352	1,032,288	1,032,288	100.00
00066150	TZ JP Education	UNIDO	450,000	450,000	380,520	84.56
00066150	TZ JP Education	WFP	295,000	295,000	294,438	99.81
JP10 Education: Total			4,923,940	4,723,712	4,653,670	98.52

JP11 Environment						
00066151	TZ JP Environment	FAO	272,000	272,000	243,973	89.70
00066151	TZ JP Environment	UNDP	2,394,000	1,623,885	1,623,885	100.00
00066151	TZ JP Environment	UNEP	85,000	45,537	44,436	97.58
00066151	TZ JP Environment	UNESCO	373,000	354,012	354,012	100.00
00066151	TZ JP Environment	UNIDO	400,000	400,000	397,487	99.37
JP11 Environment: Total			3,524,000	2,695,434	2,663,792	98.83

JP2 Maternal & Newborn Mort						
00066142	TZA JP2 Maternal and Newborn M	ILO	712,730	596,150	596,150	100.00
00066142	TZA JP2 Maternal and Newborn M	UNESCO	140,635	140,409	140,409	100.00
00066142	TZA JP2 Maternal and Newborn M	UNFPA	6,846,749	5,968,361	5,968,361	100.00
00066142	TZA JP2 Maternal and Newborn M	UNICEF	1,659,500	1,659,500	1,659,500	100.00
00066142	TZA JP2 Maternal and Newborn M	WFP	182,732	182,732	182,732	100.00
00066142	TZA JP2 Maternal and Newborn M	WHO	1,881,935	1,517,378	1,517,377	100.00
JP2 Maternal & Newborn Mort: Total			11,424,281	10,064,530	10,064,529	100.00

JP3 Support to HIV&AIDS						
00066143	TZA JP3 Support to HIV&AIDS na	FAO	200,000	200,000	156,573	78.29
00066143	TZA JP3 Support to HIV&AIDS na	ILO	15,000	13,506	13,506	100.00
00066143	TZA JP3 Support to HIV&AIDS na	UNAIDS	58,000			0
00066143	TZA JP3 Support to HIV&AIDS na	UNDP	8,553,692	8,238,732	8,238,732	100.00
00066143	TZA JP3 Support to HIV&AIDS na	WFP	1,610,804	1,610,783	1,605,473	99.67
00066143	TZA JP3 Support to HIV&AIDS na	WHO	506,500	262,380	262,380	100.00
JP3 Support to HIV&AIDS: Total			10,943,996	10,325,401	10,276,665	99.53

JP4 Cap Strengthening Dev.						
00066144	TZA JP4 Capacity Strengthening	ILO	83,993	76,913	76,913	100.00
00066144	TZA JP4 Capacity Strengthening	UNDP	9,248,490	9,142,693	9,142,693	100.00
00066144	TZA JP4 Capacity Strengthening	UNESCO	1,017,500	758,255	758,255	100.00
00066144	TZA JP4 Capacity Strengthening	UNFPA	30,000	29,505	29,505	100.00
00066144	TZA JP4 Capacity Strengthening	UNWOMEN	30,000	30,000		0
JP4 Cap Strengthening Dev.: Total			10,409,983	10,037,366	10,007,366	99.70

JP5 Capacity Building Zanzibar						
00066145	TZA JP5 Capacity Building Supp	FAO	561,570	511,364	511,365	100.00
00066145	TZA JP5 Capacity Building Supp	ILO	1,009,883	946,772	946,772	100.00
00066145	TZA JP5 Capacity Building Supp	UNDP	6,651,411	6,265,655	6,265,655	100.00
00066145	TZA JP5 Capacity Building Supp	UNESCO	49,220	44,756	44,756	100.00
00066145	TZA JP5 Capacity Building Supp	UNICEF	262,150	229,339	229,339	100.00
00066145	TZA JP5 Capacity Building Supp	UNIDO	646,550	646,550	582,062	90.03
00066145	TZA JP5 Capacity Building Supp	WFP	53,760	53,760	3,517	6.54
JP5 Capacity Building Zanzibar: Total			9,234,544	8,698,196	8,583,466	98.68

JP6.1 North Western Tanzania						
00066146	TZA JP6.1 Northwestern Tanzani	FAO	18,200	18,200		0
00066146	TZA JP6.1 Northwestern Tanzani	IOM	639,214	639,214	639,214	100.00
00066146	TZA JP6.1 Northwestern Tanzani	UNDP	4,678,043	4,395,685	4,395,685	100.00
00066146	TZA JP6.1 Northwestern Tanzani	UNESCO	236,332	105,190	105,190	100.00
00066146	TZA JP6.1 Northwestern Tanzani	UNHCR	25,000	25,000	25,000	100.00
00066146	TZA JP6.1 Northwestern Tanzani	UNICEF	48,150	48,001	48,001	100.00
00066146	TZA JP6.1 Northwestern Tanzani	UNIDO	141,000	141,000	119,318	84.62
00066146	TZA JP6.1 Northwestern Tanzani	WFP	142,500	138,173	92,791	67.16
00066146	TZA JP6.1 Northwestern Tanzani	WHO	408,750	376,870	376,870	100.00
JP6.1 North Western Tanzania: Total			6,337,189	5,887,332	5,802,069	98.55

JP6.2 Disaster Preparedness						
00066147	TZA JP6.2 Strengthening Natl D	FAO	1,245,383	1,129,918	1,129,916	100.00
00066147	TZA JP6.2 Strengthening Natl D	UNDP	100,000	89,230	89,230	100.00
00066147	TZA JP6.2 Strengthening Natl D	UNICEF	1,554,675	1,553,862	1,553,862	100.00
00066147	TZA JP6.2 Strengthening Natl D	WFP	277,300	274,901	274,901	100.00
00066147	TZA JP6.2 Strengthening Natl D	WHO	212,000	163,115	163,115	100.00
JP6.2 Disaster Preparedness: Total			3,389,358	3,211,026	3,211,024	100.00

JP8 Communication						
00066148	TZA UNCMT Action Plan on Commu	UNAIDS	6,000			0

00066148	TZA UNCMT Action Plan on Commu	UNDP	513,864	427,978	427,978	100.00
00066148	TZA UNCMT Action Plan on Commu	UNESCO	72,000	69,837	69,837	100.00
00066148	TZA UNCMT Action Plan on Commu	UNFPA	12,000	11,130	11,130	100.00
00066148	TZA UNCMT Action Plan on Commu	UNICEF	243,000	197,865	197,865	100.00
00066148	TZA UNCMT Action Plan on Commu	WFP		(1)		0
JP8 Communication: Total			846,864	706,809	706,810	100.00
Grand Total			203,112,921	191,865,026	163,445,057	85.19

5.4 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditure incurred prior to 1 January 2012 have been reported in the old categories; post 1 January 2012 all expenditure are reported in the new eight categories. The old and new categories are noted to the right.

Table 7 reflects expenditure reported in the UNDG expense categories. Where the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories. Where a Fund became operational post 1 January 2012, only the new categories are used.

2012 CEB Expense Categories

1. Staff and personnel costs
2. Supplies, commodities and materials
3. Equipment, vehicles, furniture and depreciation
4. Contractual services
5. Travel
6. Transfers and grants
7. General operating expenses
8. Indirect costs

2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

Table 7. Expenditure by UNDG Budget Category, as of 31 December 2014 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total	
Supplies, Commodities, Equipment and Transport (Old)	14,968,564	-	14,968,564	9.80
Personnel (Old)	23,337,257	-	23,337,257	15.28
Training of Counterparts (Old)	8,266,034	-	8,266,034	5.41
Contracts (Old)	17,369,805	-	17,369,805	11.38
Other direct costs (Old)	11,086,514	-	11,086,514	7.26
Staff & Personnel Cost (New)	12,471,850	4,586,054	17,057,904	11.17
Supplies, Commodities, Materials (New)	7,990,624	1,371,228	9,361,852	6.13
Equipment, Vehicles, Furniture, Depreciation (New)	3,351,260	1,376,209	4,727,469	3.10
Contractual Services (New)	9,171,102	3,676,096	12,847,198	8.41
Travel (New)	3,641,435	1,607,270	5,248,705	3.44
Transfers and Grants (New)	10,959,897	3,309,778	14,269,675	9.35
General Operating (New)	9,873,252	4,274,082	14,147,335	9.27
Programme Costs Total	132,487,593	20,200,718	152,688,310	100.00
¹ Indirect Support Costs Total	9,271,178	1,485,568	10,756,746	7.04
Total	141,758,771	21,686,286	163,445,057	

¹ **Indirect Support Costs** charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation. The percentage may therefore appear to exceed the 7% agreed-upon for on-going projects. Once projects are financially closed, this number is not to exceed 7%.

6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December 2014, were as follows:

- **The Administrative Agent (AA) fee:** 1% is charged at the time of contributor deposit and covers services provided on that contribution for the entire duration of the Fund. In the reporting period US\$ **285,323** was deducted in AA-fees. Cumulatively, as of 31 December 2014, US\$ **2,000,528** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **1,485,568** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **10,756,746** as of 31 December 2014.

7. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office Gateway (<http://mptf.undp.org>). Refreshed in real time every two hours from an internal enterprise resource planning system, the MPTF Office Gateway has become a standard setter for providing transparent and accountable trust fund administration services.

The Gateway provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the Gateway provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the Gateway collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.

8. DIRECT COSTS

The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Secretariat services and overall coordination, as well as Fund level reviews and evaluations. These allocations are referred to as 'direct costs'. In 2014, there were no direct costs charged to the Fund.