

**Consolidated Annual Financial
Report of the Administrative Agent
of
the UNPRPD Disability Fund**

for the period 1 January to 31 December 2015

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

May 2016

PARTICIPATING ORGANIZATIONS



International Labour
Organisation



Office of the UN High
Commissioner for Human
Rights



Pan American Health
Organization



UN Department of Economic
and Social Affairs



United Nations Development
Programme



United Nations Educational,
Science and Cultural
Organization



United Nations Population Fund



United Nations Children's Fund



World Health Organization

CONTRIBUTORS



Australia



Cyprus



Finland



Israel



Mexico



Norway



Spain



Sweden

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.

2015 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the UNPRPD Disability Fund using the pass-through funding modality as of 31 December 2015. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/RPD00>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2015, 9 contributors have deposited US\$ 14,727,253 in contributions and US\$ 46,472 has been earned in interest,

bringing the cumulative source of funds to US\$ 14,773,725 (see respectively, Tables 2 and 3).

Of this amount, US\$ 8,290,219 has been transferred to 9 Participating Organizations, of which US\$ 5,371,385 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 137,854. Table 1 provides an overview of the overall sources, uses, and balance of the UNPRPD Disability Fund as of 31 December 2015.

Table 1. Financial Overview, as of 31 December 2015 (in US Dollars)

	Annual 2014	Annual 2015	Cumulative
Sources of Funds			
Gross Contributions	3,003,656	5,400,953	14,727,253
Fund Earned Interest and Investment Income	8,467	23,562	46,302
Interest Income received from Participating Organizations	-	171	171
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	3,012,123	5,424,685	14,773,725
Use of Funds			
Transfers to Participating Organizations	3,215,163	1,042,076	8,290,219
Refunds received from Participating Organizations	(45,707)	(840)	(46,547)
Net Funded Amount to Participating Organizations	3,169,456	1,041,236	8,243,671
Administrative Agent Fees	30,037	44,591	137,854
Direct Costs: (Steering Committee, Secretariat...etc.)	46,545	573,611	1,057,556
Bank Charges	210	201	577
Other Expenditures	-	9,419	9,419
Total: Uses of Funds	3,246,248	1,669,058	9,449,078
Change in Fund cash balance with Administrative Agent	(234,125)	3,755,627	5,324,648
Opening Fund balance (1 January)	1,803,145	1,569,020	-
Closing Fund balance (31 December)	1,569,020	5,324,648	5,324,648
Net Funded Amount to Participating Organizations	3,169,456	1,041,236	8,243,671
Participating Organizations' Expenditure	1,334,137	2,575,022	5,371,385
Balance of Funds with Participating Organizations			2,872,286

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December **2015**.

Table 2. Contributors' Deposits, as of 31 December 2015 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
Australia	936,700	580,030	1,516,730
Australian Agency for International Development	4,182,600	-	4,182,600
Cyprus	5,160	-	5,160
Finland	2,746,379	4,564,200	7,310,579
Israel	20,000	15,000	35,000
Mexico	40,000	10,000	50,000
Norway	623,633	231,723	855,356
Spain	12,378	-	12,378
Sweden	759,450	-	759,450
Grand Total	9,326,300	5,400,953	14,727,253

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 **2015**, Fund earned interest amounts to US\$ **46,302** and interest received from Participating Organizations amounts to US\$ **171**, bringing the cumulative interest received to US\$ **46,472**. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2015 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
Administrative Agent			
Fund Earned Interest and Investment Income	22,740	23,562	46,302
Total: Fund Earned Interest	22,740	23,562	46,302
Participating Organization			
UNDESA		81	81
UNESCO		90	90
Total: Agency earned interest		171	171
Grand Total	22,740	23,732	46,472

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2015, the AA has transferred US\$ **8,290,219** to **9** Participating Organizations (see list below).

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 2015 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2014			Current Year Jan-Dec-2015			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
ILO	982,856		982,856	349,676	(921)	348,755	1,332,532	(921)	1,331,611
OHCHR	398,035		398,035				398,035		398,035
PAHO/WHO				87,500		87,500	87,500		87,500
UNDESA	53,500	(45,707)	7,793		81	81	53,500	(45,626)	7,874
UNDP	1,496,473		1,496,473	389,000		389,000	1,885,473		1,885,473
UNESCO	598,216		598,216				598,216		598,216
UNFPA	70,420		70,420				70,420		70,420
UNICEF	2,699,156		2,699,156	215,900		215,900	2,915,056		2,915,056
WHO	949,487		949,487				949,487		949,487
Grand Total	7,248,143	(45,707)	7,202,436	1,042,076	(840)	1,041,236	8,290,219	(46,547)	8,243,671

5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2015 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\$ **8,243,671** and cumulative expenditures reported by the Participating Organizations amount to US\$ **5,371,385**. This equates to an overall Fund expenditure delivery rate of **65** percent.

Table 5.1. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Cumulative	
ILO	1,332,532	1,331,611	464,023	388,388	852,411	64.01
OHCHR	478,334	398,035	135,644	219,256	354,900	89.16
PAHO/WHO	87,500	87,500		17,083	17,083	19.52
UNDESA	30,464	7,874	7,874		7,874	100.00
UNDP	1,885,473	1,885,473	560,147	577,269	1,137,416	60.33
UNESCO	598,216	598,216	26,278	290,855	317,133	53.01
UNFPA	70,420	70,420		16,003	16,003	22.72
UNICEF	2,915,056	2,915,056	1,205,163	803,757	2,008,921	68.92
WHO	949,487	949,487	397,234	262,410	659,644	69.47
Grand Total	8,347,481	8,243,671	2,796,363	2,575,022	5,371,385	65.16

5.2 EXPENDITURE BY PROJECT

Table 5.2 displays the net funded amounts, expenditures reported and the financial delivery rates by and Project and by Participating Organization.

Table 5.2. Expenditure by Project, as of 31 December 2015 (in US Dollars)

Sector / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
UNPRPD - Disability Fund						
00084087	UNPRPD Mozambique UN Partnersh	UNDP	100,366	100,366	100,223	99.86
00084087	UNPRPD Mozambique UN Partnersh	UNICEF	239,680	239,680	240,794	100.46
00084088	UNPRPD Costa Rica National pla	ILO	123,588	122,667	122,667	100.00
00084088	UNPRPD Costa Rica National pla	UNDP	226,412	226,412		0
00084090	UNPRPD Indonesia Promoting the	ILO	198,817	198,817	194,707	97.93
00084090	UNPRPD Indonesia Promoting the	WHO	128,657	128,657	128,657	100.00
00084091	UNPRPD Moldova Paradigm shift	OHCHR	68,052	68,052	67,244	98.81
00084091	UNPRPD Moldova Paradigm shift	UNDP	133,108	133,108	132,094	99.24
00084091	UNPRPD Moldova Paradigm shift	UNICEF	54,570	54,570	52,881	96.91
00084091	UNPRPD Moldova Paradigm shift	WHO	94,160	94,160	90,945	96.59
00084093	UNPRPD Pacific Island Countrie	ILO	64,200	64,200	64,195	99.99
00084093	UNPRPD Pacific Island Countrie	UNICEF	243,000	243,000	238,643	98.21
00084093	UNPRPD Pacific Island Countrie	WHO	42,800	42,800	42,680	99.72
00084094	UNPRPD Togo Promoting the righ	OHCHR	39,572	39,572	39,572	100.00
00084094	UNPRPD Togo Promoting the righ	UNICEF	201,605	201,605	201,128	99.76
00084094	UNPRPD Togo Promoting the righ	WHO	108,823	108,823	108,823	100.00
00084095	UNPRPD Ukraine Promoting mains	UNDP	215,800	215,800	215,728	99.97
00084095	UNPRPD Ukraine Promoting mains	UNICEF	58,900	58,900	64,007	108.67
00084095	UNPRPD Ukraine Promoting mains	WHO	58,900	58,900	58,888	99.98
00085728	UNPRPD Vietnam Disability Righ	ILO	90,000	90,000	89,523	99.47
00085728	UNPRPD Vietnam Disability Righ	UNDP	130,000	130,000	130,000	100.00
00085728	UNPRPD Vietnam Disability Righ	UNICEF	130,000	130,000	129,807	99.85
00085729	UNPRPD Global Post-2015 develo	UNDESA	30,464	7,874	7,874	100.00
00085729	UNPRPD Global Post-2015 develo	UNDP	64,200	64,200		0
00085729	UNPRPD Global Post-2015 develo	UNICEF	160,179	160,179	157,930	98.60
00085929	UNPRPD South Africa UNCRPD	OHCHR	140,170	140,170	139,272	99.36
00085929	UNPRPD South Africa UNCRPD	UNDP	113,420	113,420	104,691	92.30
00085929	UNPRPD South Africa UNCRPD	UNICEF	96,300	96,300	87,334	90.69
00087521	UNPRPD Palestine Awareness & M	ILO	74,900	74,900	74,332	99.24
00087521	UNPRPD Palestine Awareness & M	UNDP	48,150	48,150	47,923	99.53
00087521	UNPRPD Palestine Awareness & M	UNICEF	135,890	135,890	135,890	100.00
00087521	UNPRPD Palestine Awareness & M	WHO	90,950	90,950	90,950	100.00
00087795	UNPRPD New Tunisia	ILO	65,000	65,000	50,891	78.29

00087795	UNPRPD New Tunisia	OHCHR	100,000	100,000	80,313	80.31
00087795	UNPRPD New Tunisia	UNICEF	185,000	185,000	185,284	100.15
00091319	UNPRPD Armenia Improving Acces	UNDP	86,349	86,349	38,229	44.27
00091319	UNPRPD Armenia Improving Acces	UNICEF	263,172	263,172	143,792	54.64
00091320	UNPRPD China Support to Rights	ILO	105,966	105,966	51,978	49.05
00091320	UNPRPD China Support to Rights	UNDP	105,966	105,966	82,835	78.17
00091320	UNPRPD China Support to Rights	UNESCO	105,966	105,966	58,111	54.84
00091320	UNPRPD China Support to Rights	UNICEF	32,100	32,100		0
00091321	UNPRPD Egypt Jobs and Skills	ILO	167,295	167,295	108,977	65.14
00091321	UNPRPD Egypt Jobs and Skills	UNDP	182,702	182,702	69,147	37.85
00091322	UNPRPD India Promoting Rights	UNESCO	150,000	150,000		0
00091322	UNPRPD India Promoting Rights	UNICEF	200,000	200,000	34,848	17.42
00091323	UNPRPD Sudan Promoting Access	UNESCO	121,980	121,980	115,102	94.36
00091323	UNPRPD Sudan Promoting Access	UNICEF	117,700	117,700	13,756	11.69
00091323	UNPRPD Sudan Promoting Access	WHO	110,000	110,000	35,980	32.71
00091747	UNPRPD - Disability Statistics	ILO	93,090	93,090	46,401	49.84
00091747	UNPRPD - Disability Statistics	UNFPA	21,400	21,400	12,840	60.00
00091747	UNPRPD - Disability Statistics	UNICEF	117,700	117,700	69,082	58.69
00091747	UNPRPD - Disability Statistics	WHO	139,100	139,100		0
00092230	UNPRPD Uganda Promoting Rights	UNESCO	130,540	130,540	87,385	66.94
00092230	UNPRPD Uganda Promoting Rights	UNICEF	219,350	219,350	107,950	49.21
00092231	UNPRPD Bolivia Capacity for in	OHCHR	130,540	50,241	28,500	56.73
00092231	UNPRPD Bolivia Capacity for in	UNESCO	89,730	89,730	56,536	63.01
00092231	UNPRPD Bolivia Capacity for in	UNFPA	49,020	49,020	3,163	6.45
00092231	UNPRPD Bolivia Capacity for in	UNICEF	99,010	99,010	12,091	12.21
00092231	UNPRPD Bolivia Capacity for in	WHO	61,097	61,097	15,172	24.83
00092306	UNPRPD Tajikistan Inclusive Po	UNDP	90,000	90,000	89,572	99.52
00092306	UNPRPD Tajikistan Inclusive Po	UNICEF	145,000	145,000	5,304	3.66
00092306	UNPRPD Tajikistan Inclusive Po	WHO	115,000	115,000	87,550	76.13
00093449	Support to ADF - Regional proj	UNDP	214,000	214,000	86,711	40.52
00094644	UNPRPD Mexico	PAHO/WHO	87,500	87,500	17,083	19.52
00094644	UNPRPD Mexico	UNDP	175,000	175,000	40,264	23.01
00094644	UNPRPD Mexico	UNICEF	87,500	87,500		0
00095517	UNPRPD R2 Promoting social inc	ILO	349,676	349,676	48,741	13.94
00096832	Enhancing multi-stakeholder di	UNICEF	128,400	128,400	128,400	100.00
UNPRPD - Disability Fund: Total			8,347,481	8,243,671	5,371,385	65.16

Grand Total			8,347,481	8,243,671	5,371,385	65.16
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5.3 EXPENDITURE BY PROJECT AND COUNTRY

Table 5.3. displays the net funded amounts, expenditures reported and the financial delivery rates by Country by Participating Organization.

Table 5.3. Expenditure by Project within Country, as of 31 December 2015 (in US Dollars)

Country / Project No.and Project Title		Participating Organization	Approved Amount	Net Funded Amount	Expenditure	Delivery Rate %
Armenia						
00091319	UNPRPD Armenia Improving Acces	UNDP	86,349	86,349	38,229	44.27
00091319	UNPRPD Armenia Improving Acces	UNICEF	263,172	263,172	143,792	54.64
Armenia Total			349,521	349,521	182,021	52.08
Bolivia						
00092231	UNPRPD Bolivia Capacity for in	OHCHR	130,540	50,241	28,500	56.73
00092231	UNPRPD Bolivia Capacity for in	UNESCO	89,730	89,730	56,536	63.01
00092231	UNPRPD Bolivia Capacity for in	UNFPA	49,020	49,020	3,163	6.45
00092231	UNPRPD Bolivia Capacity for in	UNICEF	99,010	99,010	12,091	12.21
00092231	UNPRPD Bolivia Capacity for in	WHO	61,097	61,097	15,172	24.83
Bolivia Total			429,397	349,098	115,462	33.07
China						
00091320	UNPRPD China Support to Rights	ILO	105,966	105,966	51,978	49.05
00091320	UNPRPD China Support to Rights	UNDP	105,966	105,966	82,835	78.17
00091320	UNPRPD China Support to Rights	UNESCO	105,966	105,966	58,111	54.84
00091320	UNPRPD China Support to Rights	UNICEF	32,100	32,100		0
China Total			349,998	349,998	192,923	55.12
Costa Rica						
00084088	UNPRPD Costa Rica National plan	ILO	123,588	122,667	122,667	100.00
00084088	UNPRPD Costa Rica National plan	UNDP	226,412	226,412		0
Costa Rica Total¹			350,000	349,079	122,667	35.14
Egypt						
00091321	UNPRPD Egypt Jobs and Skills	ILO	167,295	167,295	108,977	65.14
00091321	UNPRPD Egypt Jobs and Skills	UNDP	182,702	182,702	69,147	37.85
Egypt Total			349,997	349,997	178,124	50.89
Ethiopia						
00093449	Support to ADF - Regional proj	UNDP	214,000	214,000	86,711	40.52

¹ UNDP expenditures are not reflected for the Costa Rica project due to misalignment between UNDP and MPTF Office project numbers and will be corrected in future reporting.

00095517	UNPRPD R2 Promoting social inc	ILO	349,676	349,676	48,741	13.94
Ethiopia Total			563,676	563,676	135,452	24.03

Fiji						
00084093	UNPRPD Pacific Island Countrie	ILO	64,200	64,200	64,195	99.99
00084093	UNPRPD Pacific Island Countrie	UNICEF	243,000	243,000	238,643	98.21
00084093	UNPRPD Pacific Island Countrie	WHO	42,800	42,800	42,680	99.72
Fiji Total			350,000	350,000	345,518	98.72

India						
00091322	UNPRPD India Promoting Rights	UNESCO	150,000	150,000		0
00091322	UNPRPD India Promoting Rights	UNICEF	200,000	200,000	34,848	17.42
India Total			350,000	350,000	34,848	9.96

Indonesia						
00084090	UNPRPD Indonesia Promoting the	ILO	198,817	198,817	194,707	97.93
00084090	UNPRPD Indonesia Promoting the	WHO	128,657	128,657	128,657	100.00
Indonesia Total			327,474	327,474	323,364	98.75

Mexico						
00094644	UNPRPD Mexico	PAHO/WHO	87,500	87,500	17,083	19.52
00094644	UNPRPD Mexico	UNDP	175,000	175,000	40,264	23.01
00094644	UNPRPD Mexico	UNICEF	87,500	87,500		0
Mexico Total			350,000	350,000	57,347	16.38

Moldova, Republic of						
00084091	UNPRPD Moldova Paradigm shift	OHCHR	68,052	68,052	67,244	98.81
00084091	UNPRPD Moldova Paradigm shift	UNDP	133,108	133,108	132,094	99.24
00084091	UNPRPD Moldova Paradigm shift	UNICEF	54,570	54,570	52,881	96.91
00084091	UNPRPD Moldova Paradigm shift	WHO	94,160	94,160	90,945	96.59
Moldova, Republic of Total			349,890	349,890	343,164	98.08

Mozambique						
00084087	UNPRPD Mozambique UN Partnersh	UNDP	100,366	100,366	100,223	99.86
00084087	UNPRPD Mozambique UN Partnersh	UNICEF	239,680	239,680	240,794	100.46
Mozambique Total			340,046	340,046	341,018	100.29

Occupied Palestinian Territory						
00087521	UNPRPD Palestine Awareness & M	ILO	74,900	74,900	74,332	99.24
00087521	UNPRPD Palestine Awareness & M	UNDP	48,150	48,150	47,923	99.53
00087521	UNPRPD Palestine Awareness & M	UNICEF	135,890	135,890	135,890	100.00

00087521	UNPRPD Palestine Awareness & M	WHO	90,950	90,950	90,950	100.00
Occupied Palestinian Territory Total			349,890	349,890	349,095	99.77

South Africa						
00085929	UNPRPD South Africa UNCRPD	OHCHR	140,170	140,170	139,272	99.36
00085929	UNPRPD South Africa UNCRPD	UNDP	113,420	113,420	104,691	92.30
00085929	UNPRPD South Africa UNCRPD	UNICEF	96,300	96,300	87,334	90.69
South Africa Total			349,890	349,890	331,296	94.69

Sudan						
00091323	UNPRPD Sudan Promoting Access	UNESCO	121,980	121,980	115,102	94.36
00091323	UNPRPD Sudan Promoting Access	UNICEF	117,700	117,700	13,756	11.69
00091323	UNPRPD Sudan Promoting Access	WHO	110,000	110,000	35,980	32.71
Sudan Total			349,680	349,680	164,837	47.14

Tajikistan						
00092306	UNPRPD Tajikistan Inclusive Po	UNDP	90,000	90,000	89,572	99.52
00092306	UNPRPD Tajikistan Inclusive Po	UNICEF	145,000	145,000	5,304	3.66
00092306	UNPRPD Tajikistan Inclusive Po	WHO	115,000	115,000	87,550	76.13
Tajikistan Total			350,000	350,000	182,425	52.12

Togo						
00084094	UNPRPD Togo Promoting the righ	OHCHR	39,572	39,572	39,572	100.00
00084094	UNPRPD Togo Promoting the righ	UNICEF	201,605	201,605	201,128	99.76
00084094	UNPRPD Togo Promoting the righ	WHO	108,823	108,823	108,823	100.00
Togo Total			350,000	350,000	349,523	99.86

Tunisia						
00087795	UNPRPD New Tunisia	ILO	65,000	65,000	50,891	78.29
00087795	UNPRPD New Tunisia	OHCHR	100,000	100,000	80,313	80.31
00087795	UNPRPD New Tunisia	UNICEF	185,000	185,000	185,284	100.15
Tunisia Total			350,000	350,000	316,488	90.43

Uganda						
00092230	UNPRPD Uganda Promoting Rights	UNESCO	130,540	130,540	87,385	66.94
00092230	UNPRPD Uganda Promoting Rights	UNICEF	219,350	219,350	107,950	49.21
Uganda Total			349,890	349,890	195,334	55.83

Ukraine						
00084095	UNPRPD Ukraine Promoting mains	UNDP	215,800	215,800	215,728	99.97
00084095	UNPRPD Ukraine Promoting mains	UNICEF	58,900	58,900	64,007	108.67

00084095	UNPRPD Ukraine Promoting mains	WHO	58,900	58,900	58,888	99.98
Ukraine Total			333,600	333,600	338,622	101.51

United Nations						
00085729	UNPRPD Global Post-2015 develo	UNDESA	30,464	7,874	7,874	100.00
00085729	UNPRPD Global Post-2015 develo	UNDP	64,200	64,200		0
00085729	UNPRPD Global Post-2015 develo	UNICEF	160,179	160,179	157,930	98.60
00091747	UNPRPD - Disability Statistics	ILO	93,090	93,090	46,401	49.84
00091747	UNPRPD - Disability Statistics	UNFPA	21,400	21,400	12,840	60.00
00091747	UNPRPD - Disability Statistics	UNICEF	117,700	117,700	69,082	58.69
00091747	UNPRPD - Disability Statistics	WHO	139,100	139,100		0
00096832	Enhancing multi-stakeholder di	UNICEF	128,400	128,400	128,400	100.00
United Nations Total			754,533	731,943	422,527	57.73

Viet Nam						
00085728	UNPRPD Vietnam Disability Righ	ILO	90,000	90,000	89,523	99.47
00085728	UNPRPD Vietnam Disability Righ	UNDP	130,000	130,000	130,000	100.00
00085728	UNPRPD Vietnam Disability Righ	UNICEF	130,000	130,000	129,807	99.85
Viet Nam Total			350,000	350,000	349,330	99.81

Grand Total			8,347,481	8,243,671	5,371,385	65.16
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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.

Table 5.4 reflects expenditure reported in the following UNDG expense categories:

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

1.

Table 5.4. Expenditure by UNDG Budget Category, as of 31 December 2015 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total	
Staff & Personnel Costs	122,818	321,085	443,902	8.83
Supplies, commodities and materials	(2,884)	(83,314)	(86,198)	(1.71)
Equipment, vehicles, furniture and depreciation	16,480	45,976	62,456	1.24
Contractual Services	1,107,641	842,172	1,949,813	38.79
Travel	183,269	413,101	596,370	11.86
Transfers and Grants	932,976	481,453	1,414,428	28.14
General Operating	250,564	395,619	646,183	12.85
Programme Costs Total	2,610,863	2,416,092	5,026,954	100.00
¹ Indirect Support Costs Total	185,500	158,931	344,431	6.85
Total	2,796,363	2,575,022	5,371,385	

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 2015, 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\$ **44,591** was deducted in AA-fees. Cumulatively, as of 31 December 2015, US\$ **137,854** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **158,931** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **344,431** as of 31 December 2015.

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 2015, direct costs amounting to US\$ 573,611 were charged to the Fund.