The Uruguay One UN Coherence Fund

Addendum to the Final Narrative Report on Activities Implemented under the Uruguay One UN Coherence Fund and the DaO Process in Uruguay
Message from the Resident Coordinator

Dear Colleagues,

As Resident Coordinator and Co-chair of the UNDAF/UNDAP Steering Committee for the Uruguay One UN Coherence Fund, I am pleased to present this short addendum to the Fund’s final narrative report presented in 2016.

The UNDAF/UNDAP 2010-2015 finalized on 31 December 2015 and was replaced by a new strategic cooperation framework which was endorsed by the UNS and the Uruguayan government on the 17 December 2015. At the same time, the Coherence Fund was extended until the 31 December 2016 to enable the operational closure of the ongoing projects and the execution of the last three joint projects funded by the Coherence Fund.¹

The Uruguay One UN Coherence Fund supported key development initiatives through inter-agency implementation and in close coordination with national counterparts. All funded initiatives were considered important and provided the opportunity for Government institutions to cooperate jointly with the UNS, make consensus-based decisions on strategic approaches, and enhance the effectiveness of the planned results.

The projects that implemented activities during 2016 were:

1. **Support for the strategic positioning and consolidation of the Uruguayan Agency for International Cooperation.** The UN System through UNDP is supporting the Uruguayan Agency for International Cooperation (AUCI) by strengthening its capacity to represent Uruguay in the international cooperation arena as well as manage and channel cooperation efforts in Uruguay (ended 31 December 2016).

2. **Institutional strengthening of the Ministry of Industry, Energy and Mining and the Ministry of Housing, Land Use and Environment, for comprehensive mining development in Uruguay.** The Uruguayan Government and the UN System have endorsed this joint programme to further strengthen the institutional capacity of the Government to develop the mining industry in a sustainable and responsible manner. (ended 31 December 2016).

3. **Uruguay towards the 2030 sustainable development agenda: strengthening the National Cooperation System’s capacities from a human rights perspective.** The UN System through UNDP continues its support to the Uruguayan Agency for International Cooperation (AUCI) with the objective of creating a National Cooperation System that reaches the second and third level of

¹ The CF extension was implemented through the signature of a new MoU endorsed by all the participant agencies of the preceding MOU (resident and non-resident).
government in the territory and monitors the recommendations and obligations undertaken by Uruguay in the field of human rights. (ended 31 December 2016).

Final reports for these three projects were duly uploaded to the MPTF Gateway.

In summary, the One UN Coherence Fund has been the central financial pillar of the DaO framework in Uruguay. The Fund has contributed to strengthening public policies in strategic areas. In addition, it deepened the prominent role that Uruguay has always given the United Nations and to multilateralism in general and it gave the UNS a concrete incentive structure to make consensus-based decisions around national priorities and clear accountability mechanisms. In the absence of a Coherence Fund, the DaO framework is being reevaluated from a different standpoint, as we look for creative ways to consolidate the achievements that the Fund made possible.

Denise Cook
United Nations Resident Coordinator in Uruguay
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Executive Summary

This Addendum to the Final Narrative Report for the Uruguay One UN Coherence Fund (CF) was prepared by UNDP Uruguay, under delegated authority from the Executive Coordinator of the Multi-Partner Trust Fund Office (MPTF Office – the Administrative Agent), and in accordance with the Uruguay One UN Coherence Fund Memorandum of Understanding between Participating Organizations, UN Resident Coordinator (RC) and the Administrative Agent (AA), as well as the Standard Administrative Arrangement between development cooperation partners, the UN RC and the AA. The report, drafted with the support of the Resident Coordinator’s Office (RCO), documents and informs development cooperation partners of the Uruguay One UN Coherence Fund (CF) and the UNDAF/UNDAP Steering Committee of the activities and results attained through the programmes financed by the Fund. The consolidated report covers activities executed between 1st January to 31st December 2016.

This addendum is based on information and data contained in the individual progress reports and financial information submitted by Participating Organizations that signed the Uruguay One UN Coherence Fund Memorandum of Understanding and from the joint programmes' progress reports.

In total, the Fund has received donations from the Netherlands, Norway, Spain, the United Kingdom and the Expanded DaO Funding Window totaling 14,871,846. In 2016 no new funds were incorporated into the CF.

Twenty-two joint programmes (funded by the CF) were approved and implemented. The overall financial performance of the joint programmes was approximately 99.82 percent expenditure.

The CF administered by the MPTF was one of the most important tools available to RCO and the UNCT to maximize the efficiency, the efficacy and the impact of the joint work between the UN and the National Government. Resources defined within the joint programming agreement between the Government and the UNS in its programmatic documents (UNDAF, UNDAP and JPs), allowed for work in strategic areas prioritized by the Government.

Following the Government and UNS’s positive evaluation of a “joint work culture” a substantial number of products derived from different joint programmes contributed to the UNDAF effects for which they were created, and therefore impacted a myriad of direct and indirect beneficiaries.

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2 All financial reporting is preliminary. All expenditure data was compiled thru the MPTF Gateway. Complete financial information is available on the MPTF Office GATEWAY (http://mptf.undp.org).
3 Development Partners to the Expanded Funding window are: The Netherlands, Norway, Spain, and United Kingdom.
1. Country Background

The year 2016 was the second year of the government of Dr. Tabaré Vázquez of the center-left coalition known as Frente Amplio. It was also the first year of the national Five-Year Budget approved at the end of 2015 by the Parliament and the first year of implementation of the 2016-2020 UNDAF signed by the United Nations System with the national authorities and known as the Strategic Framework for Cooperation. At the international level, it was the first year in which Uruguay served as a non-permanent member of the Security Council (elected for the 2016/2017 period).

Although in 2016 the performance of the economy has been lower than in previous years (Uruguay grew by 1.3%, having had an average annual growth of 4.8% between 2006 and 2015), the country has a certain institutional and economic resilience to adverse spells. This has allowed it to preserve its achievements (in comparative terms with the region): high per capita income, low level of inequality and poverty, low incidence of corruption, almost total absence of extreme poverty and a middle class that represents 60% of the population. Thus, Uruguay ranks among the first places in the region in the Human Development Index (third in the region and 52 in the world). In addition, during 2016, Uruguay maintained an average Gross National Income (GNI) that places it among the high-income countries and, as of 2018, will qualify as a net contributing country (NCC) as per the World Bank scale.

Inflation - although it remained outside the margins established by the Central Bank of Uruguay – was maintained below 10%. Advances in access to basic services such as education, health, drinking water, electricity and sanitation continued and were not threatened by the economic inflection of 2016. The “fiscal consolidation” implied a rise in public tariffs that could have affected the purchasing power of households, but finally had limited effects: on average, real wages rose more than 3 percentage points.

But, although year 2016 closed better than initial expectations, it did so leaving some aspects that worried the authorities: the fiscal deficit reached 4% (the highest level in the last 20 years; the target at the end of the Government is around 2.5%), which indicates that the redistributive bid for public resources will be a strong influence throughout 2017.

On the other hand, beyond general conditions, Uruguay continues to face considerable challenges, including urban-rural inequity, lack of infrastructure and opportunities gaps for the most vulnerable social groups: there is a need for improvements in public policies to reduce child poverty and the number of victims of gender-based violence, to improve the quality and scope of public secondary education and penal conditions for both adults and minors. In this context, during 2016, the United Nations System in Uruguay continued its work with institutional and civil society counterparts in the areas of development, human rights and environment, but with increasing emphasis on the expanded framework of Agenda 2030. Since mid-2015, an extensive public information campaign has been carried out to disseminate the SDGs. President Vázquez launched the initiative known as Social Dialogue, which called on different social sectors to reflect on the future of the country using the SDGs as a reference. Although the results of the Dialogue are pending evaluation, it served as an entry point to broadcast Agenda 2030. During 2016 the United Nations System worked closely with the President’s office to formalize an institutional counterpart for SDG follow-up. At the end of 2016, the
President decreed a national mechanism to follow-up, monitor and implement the SDGs (which includes the Planning and Budget Office of the Presidency (OPP), the Uruguayan International Cooperation Agency (AUCI), and the National Statistics Institute (INE)).

This tripartite institutional mechanism is already working with the United Nations System on the Voluntary Report that Uruguay’s Government will be presenting to the High Level Political Forum in July 2017, as well as on the more general implementation and follow-up of Agenda 2030.

2. Update on Delivering as One in Uruguay

In 2016, the UN System in Uruguay continued to enhance its “Delivering as One” approach through joint programmatic work, joint communication actions and messages, several work streams developed by interagency work groups and with non-resident agencies, as well as joint work with the Government.

2016 was an extension period of the Coherence Fund ended in 2015 (the last year of implementation of the 5-year UNDAF and UNDAP). As in previous years the Government actively participated in the Steering Committee and the Uruguayan Agency for International Cooperation (AUCI) worked closely with all UN agencies involved in the three operational projects.

As for joint programmes, three of them implemented activities during 2016, all of them aligned to national priorities:

- **Support for the strategic positioning and consolidation of the Uruguayan Agency for International Cooperation.** (ended 31 December 2016).

- **Institutional strengthening of the Ministry of Industry, Energy and Mining and the Ministry of Housing, Land Use and Environment, for comprehensive mining development in Uruguay.** (ended 31 December 2016).

- **Uruguay towards the 2030 sustainable development agenda: strengthening the National Cooperation System’s capacities from a human rights perspective.** (ended 31 December 2016).

3. Implementation of the UNDAF and the UNDAP

As described in previous sections, three joint programmes continued their work during 2016 under DaO approach.
Programmes that developed activities during 2016:

1. **Support for the strategic positioning and consolidation of the Uruguayan Agency for International Cooperation.** Funded by the CF. The implementing Agency is UNDP. (2012/2013/2014/2015 / USD 335,144)

2. **Institutional strengthening of the Ministry of Industry, Energy and Mining and the Ministry of Housing, Land Use and Environment, for comprehensive mining development in Uruguay,** funded by the CF. Its implementing Agencies is UNESCO, with UNDP and UNIDO as Associated Agencies (2015/2016 / USD 220,000)

3. **Uruguay towards the 2030 sustainable development agenda: strengthening the National Cooperation System’s capacities from a human rights perspective.** Funded by the CF. The implementing Agencies is UNDP. (2016/ USD 63,000).

[All three Final Narrative Reports available thru the MPTF Gateway]

### 4. Conclusion

The Uruguay One UN Coherence Fund (CF) received donations from The Netherlands, Norway, Spain, The United Kingdom and the Expanded DaO Funding Window totaling USD 14,871,846. These funds were implemented through 22 joint programmes. The overall financial performance of the joint programmes was approximately 99.82 percent expenditure in 2016.

The un-earmarked contributions from development cooperation partners allowed for a stronger participation by the national Government, which in turn ensured the UNS’s focus on the country’s highest national priorities.

The use of the pass-through fund management modality and the MPTF Office as Administrative Agent has facilitated the transfer of funds and the narrative and financial reporting mechanisms. These elements have proved effective, as they enhanced and fostered greater administrative and reporting harmonization. Also, the MPTF Office has been instrumental in providing guidance in implementing the requirements and procedures to manage the fund as it has worked very closely with the RCO and UNDP in Uruguay. It has also facilitated interaction with HQ offices and with development cooperation partners.

In summary, as mentioned in the main final previous report, the Uruguay One UN Coherence Fund has proven to be critical and central in the DaO architecture as an effective catalyst for change. It has particularly facilitated strategic focus and inclusiveness by empowering the RC and ensuring Government ownership.
Annex I. Financial Performance of the Uruguay One UN Coherence Fund

This Financial Performance section includes key financial data on the Uruguay One UN Coherence Fund. It has been consolidated by the MPTF Office and was obtained directly from the MPTF Office GATEWAY (http://mptf.undp.org) and included as it is.

Consolidated Annual Financial Report of the Administrative Agent for the Uruguay One UN Coherence Fund for the period 1 January to 31 December 2016

Multi-Partner Trust Fund Office
Bureau for Management Services
United Nations Development Programme
GATEWAY: http://mptf.undp.org
10 May 2017
PARTICIPATING ORGANIZATIONS

- Food and Agriculture Org.
- International Labour Org.
- International Org Migration
- UNDP (MDTF/PUNO only).

CONTRIBUTORS

- Expanded DaO Funding Window
- NETHERLANDS, Government of
- NORWAY, Government of
- SPAIN, Government of

- United Nations Environment Programme
- United Nations Population Fund
- United Nations Children’s Fund
- UN Industrial Development Org.
- UN Office for Drug and Crime
- UN Office for Project Services
- UNWOMEN
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.
INTRODUCTION
This Consolidated Annual Financial Report of the Uruguay One UN Coherence Fund is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent, as per the terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangement (SAA) signed with contributors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and SAA with contributors. It receives, administers and manages contributions, and disburses these funds to the Participating Organizations. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements, for transmission to contributors.

This consolidated financial report covers the period 1 January to 31 December 2016 and provides financial data on progress made in the implementation of projects of the Uruguay One UN Coherence Fund. It is posted on the MPTF Office GATEWAY (http://mptf.undp.org/factsheet/fund/UY100).

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

2016 FINANCIAL PERFORMANCE
This chapter presents financial data and analysis of the Uruguay One UN Coherence Fund using the pass-through funding modality as of 31 December 2016. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: http://mptf.undp.org/factsheet/fund/UY100.

1. SOURCES AND USES OF FUNDS
As of 31 December 2016, 4 contributors deposited US$ 14,871,846 in contributions and US$ 277,599 was earned in interest.

| Table 1. Financial Overview, as of 31 December 2016 (in US Dollars) |
|---|---|---|
| **Sources of Funds** | Annual 2015 | Annual 2016 | Cumulative |
| Contributions from donors | - | - | 14,871,846 |
| Fund Earned Interest and Investment Income | 1,448 | 147 | 204,860 |
| Interest Income received from Participating Organizations | 1,042 | 34 | 72,738 |
| Refunds by Administrative Agent to Contributors | - | - | - |
| Fund balance transferred to another MDTF | - | - | - |
| Other Income | - | - | - |
| **Total: Sources of Funds** | 2,490 | 181 | 15,149,445 |
| **Use of Funds** | | | |
| Transfers to Participating Organizations | 367,815 | 63,000 | 14,686,939 |
| Refunds received from Participating Organizations | (19,891) | (19,130) | (235,370) |
| **Net Funded Amount** | 347,924 | 43,870 | 14,451,569 |
| Administrative Agent Fees | - | - | 148,719 |
| Direct Costs: (Steering Committee, Secretariat...etc.) | - | - | 528,116 |
2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2016. The Uruguay One UN Coherence Fund is currently being financed by 4 contributors, as listed in the table below.

Table 2. Contributors’ Commitments and Deposits, as of 31 December 2016 (in US Dollars)

<table>
<thead>
<tr>
<th>Contributors</th>
<th>Total Commitments</th>
<th>Prior Years as of 31-Dec-2015 Deposits</th>
<th>Current Year Jan-Dec-2016 Deposits</th>
<th>Total Deposits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expanded DaO Funding Window</td>
<td>4,551,000</td>
<td>4,551,000</td>
<td>-</td>
<td>4,551,000</td>
</tr>
<tr>
<td>NETHERLANDS, Government of</td>
<td>690,075</td>
<td>690,075</td>
<td>-</td>
<td>690,075</td>
</tr>
<tr>
<td>NORWAY, Government of</td>
<td>1,830,771</td>
<td>1,830,771</td>
<td>-</td>
<td>1,830,771</td>
</tr>
<tr>
<td>SPAIN, Government of</td>
<td>7,800,000</td>
<td>7,800,000</td>
<td>-</td>
<td>7,800,000</td>
</tr>
<tr>
<td>Grand Total</td>
<td>14,871,846</td>
<td>14,871,846</td>
<td>-</td>
<td>14,871,846</td>
</tr>
</tbody>
</table>

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 2016, Fund earned interest amounts to US$ 204,860. Interest received from Participating Organizations amounts to US$ 72,738, bringing the cumulative interest received to US$ 277,599. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2016 (in US Dollars)

<table>
<thead>
<tr>
<th>Interest Earned</th>
<th>Prior Years as of 31-Dec-2015</th>
<th>Current Year Jan-Dec-2016</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Agent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Earned Interest and Investment Income</td>
<td>204,713</td>
<td>147</td>
<td>204,860</td>
</tr>
<tr>
<td>Total: Fund Earned Interest</td>
<td>204,713</td>
<td>147</td>
<td>204,860</td>
</tr>
<tr>
<td>Participating Organization</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNDP</td>
<td>24,933</td>
<td></td>
<td>24,933</td>
</tr>
<tr>
<td>UNEP</td>
<td>1,343</td>
<td></td>
<td>1,343</td>
</tr>
<tr>
<td>UNIDO</td>
<td>10,440</td>
<td></td>
<td>10,440</td>
</tr>
<tr>
<td>FAO</td>
<td>717</td>
<td></td>
<td>717</td>
</tr>
</tbody>
</table>

URUGUAY ONE UN COHERENCE FUND CONSOLIDATED ANNUAL FINANCIAL REPORT 2016

The table below includes commitments made through Standard Administrative Agreements signed up to 31 December 2016, and deposits.

URUGUAY ONE UN COHERENCE FUND CONSOLIDATED ANNUAL FINANCIAL REPORT 2016
4. TRANSFER OF FUNDS
Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2016, the AA has transferred US$ **14,686,939** to **12** Participating Organizations (see list below).

### Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2016 (in US Dollars)

<table>
<thead>
<tr>
<th>Participating Organization</th>
<th>Prior Years as of 31-Dec-2015</th>
<th>Current Year Jan-Dec-2016</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Transfers</td>
<td>Refunds</td>
<td>Net Funded</td>
</tr>
<tr>
<td>FAO</td>
<td>728,671</td>
<td>(4,510)</td>
<td>724,161</td>
</tr>
<tr>
<td>ILO</td>
<td>974,346</td>
<td>(1,533)</td>
<td>972,813</td>
</tr>
<tr>
<td>IOM</td>
<td>1,088,799</td>
<td>(5,551)</td>
<td>1,083,248</td>
</tr>
<tr>
<td>UNDP</td>
<td>5,265,068</td>
<td>(62,505)</td>
<td>5,202,563</td>
</tr>
<tr>
<td>UNEP</td>
<td>451,005</td>
<td>(9,913)</td>
<td>441,092</td>
</tr>
<tr>
<td>UNESCO</td>
<td>1,721,080</td>
<td>(8,260)</td>
<td>1,712,820</td>
</tr>
<tr>
<td>UNFPA</td>
<td>1,378,867</td>
<td>(7,892)</td>
<td>1,370,975</td>
</tr>
<tr>
<td>UNICEF</td>
<td>509,962</td>
<td>(956)</td>
<td>509,006</td>
</tr>
<tr>
<td>UNIDO</td>
<td>1,253,505</td>
<td>(19,947)</td>
<td>1,233,558</td>
</tr>
<tr>
<td>UNODC</td>
<td>65,563</td>
<td>65,563</td>
<td>65,563</td>
</tr>
<tr>
<td>UNOPS</td>
<td>584,459</td>
<td>(83,110)</td>
<td>501,349</td>
</tr>
<tr>
<td>UNWOMEN</td>
<td>602,614</td>
<td>(12,063)</td>
<td>590,551</td>
</tr>
<tr>
<td>Grand Total</td>
<td>14,623,939</td>
<td>(216,240)</td>
<td>14,407,699</td>
</tr>
</tbody>
</table>

5. EXPENDITURE AND FINANCIAL DELIVERY RATES
All final expenditures reported for the year 2016 were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

Project expenditures are incurred and monitored by each Participating Organization, and are reported as per the agreed upon categories for inter-agency harmonized reporting. The reported expenditures were submitted via the MPTF Office’s online expenditure reporting tool. The 2016 expenditure data has been posted on the

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION
In 2016, US$ **43,870** million was net funded to Participating Organizations, and US$ **287,332** million was reported in expenditure.

As shown in table below, the cumulative net funded amount is US$ **14,451,569** and cumulative expenditures reported by the Participating Organizations amount to US$ **14,425,255**. This equates to an overall Fund expenditure delivery rate of 100 percent.
Table 5. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2016 (in US Dollars)

<table>
<thead>
<tr>
<th>Participating Organization</th>
<th>Approved Amount</th>
<th>Net Funded Amount</th>
<th>Prior Years as of 31-Dec-2015</th>
<th>Current Year Jan-Dec-2016</th>
<th>Cumulative</th>
<th>Delivery Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>FAO</td>
<td>728,671</td>
<td>724,161</td>
<td>724,161</td>
<td>724,161</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>ILO</td>
<td>974,346</td>
<td>972,813</td>
<td>972,813</td>
<td>972,813</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>IOM</td>
<td>1,088,799</td>
<td>1,083,248</td>
<td>1,083,248</td>
<td>1,083,248</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>UNDP</td>
<td>5,328,068</td>
<td>5,248,069</td>
<td>5,165,652</td>
<td>79,573</td>
<td>99.95</td>
<td></td>
</tr>
<tr>
<td>UNEP</td>
<td>451,005</td>
<td>441,092</td>
<td>441,092</td>
<td>441,092</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>UNESCO</td>
<td>1,721,080</td>
<td>1,711,185</td>
<td>1,490,945</td>
<td>207,889</td>
<td>99.28</td>
<td></td>
</tr>
<tr>
<td>UNFPA</td>
<td>1,378,867</td>
<td>1,370,975</td>
<td>1,370,806</td>
<td>1,370,806</td>
<td>99.99</td>
<td></td>
</tr>
<tr>
<td>UNICEF</td>
<td>509,962</td>
<td>509,006</td>
<td>498,056</td>
<td>498,056</td>
<td>97.85</td>
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</tr>
<tr>
<td>UNIDO</td>
<td>1,253,505</td>
<td>1,233,558</td>
<td>1,233,558</td>
<td>1,233,558</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>UNODC</td>
<td>65,563</td>
<td>65,563</td>
<td>65,563</td>
<td>65,563</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>UNOPS</td>
<td>508,778</td>
<td>501,349</td>
<td>501,349</td>
<td>501,349</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>UNWOMEN</td>
<td>602,614</td>
<td>590,551</td>
<td>590,681</td>
<td>(131)</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td>14,611,258</td>
<td>14,451,569</td>
<td>14,137,924</td>
<td>287,331</td>
<td>99.82</td>
<td></td>
</tr>
</tbody>
</table>

5.2 EXPENDITURE BY [UNDAF OUTCOME OR THEMATIC AREA]

Table 6 displays the net funded amounts, expenditures incurred and the financial delivery rates by [UNDAF Outcome or Thematic Area].

Table 6. Expenditure by UNDAF Outcome, as of 31 December 2016 (in US Dollars)

<table>
<thead>
<tr>
<th>Country/Sector</th>
<th>Prior Years as of 31-Dec-2015</th>
<th>Current Year Jan-Dec-2016</th>
<th>Total</th>
<th>Delivery Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Net Funded Amount</td>
<td>Expenditure</td>
<td>Net Funded Amount</td>
<td>Expenditure</td>
</tr>
<tr>
<td>Uruguay</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>URY One UN Coherence Fund</td>
<td>14,407,699</td>
<td>14,137,924</td>
<td>43,870</td>
<td>287,332</td>
</tr>
<tr>
<td>Uruguay Total:</td>
<td>14,407,699</td>
<td>14,137,924</td>
<td>43,870</td>
<td>287,332</td>
</tr>
<tr>
<td>Grand Total:</td>
<td>14,407,699</td>
<td>14,137,924</td>
<td>43,870</td>
<td>287,331</td>
</tr>
</tbody>
</table>

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 expenditures are reported in the new eight categories. The old and new categories are noted to the right.

Table 6 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 2016 (in US Dollars)

<table>
<thead>
<tr>
<th>Category</th>
<th>Expenditure Prior Years as of 31-Dec-2015</th>
<th>Current Year Jan-Dec-2016</th>
<th>Total</th>
<th>Percentage of Total Programme Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies, Commodities, Equipment and Transport (Old)</td>
<td>1,583,136</td>
<td></td>
<td>1,583,136</td>
<td>11.73</td>
</tr>
<tr>
<td>Personnel (Old)</td>
<td>6,084,914</td>
<td></td>
<td>6,084,914</td>
<td>45.10</td>
</tr>
<tr>
<td>Training of Counterparts (Old)</td>
<td>568,624</td>
<td></td>
<td>568,624</td>
<td>4.21</td>
</tr>
<tr>
<td>Contracts (Old)</td>
<td>2,189,881</td>
<td></td>
<td>2,189,881</td>
<td>16.23</td>
</tr>
<tr>
<td>Other direct costs (Old)</td>
<td>588,662</td>
<td></td>
<td>588,662</td>
<td>4.36</td>
</tr>
<tr>
<td>Staff &amp; Personnel Cost (New)</td>
<td>216,331</td>
<td>67,968</td>
<td>284,299</td>
<td>2.11</td>
</tr>
<tr>
<td>Suppl, Comm, Materials (New)</td>
<td>33,958</td>
<td>24,118</td>
<td>58,076</td>
<td>0.42</td>
</tr>
<tr>
<td>Equip, Veh, Furn, Depn (New)</td>
<td>46,274</td>
<td>219,881</td>
<td>266,155</td>
<td>1.95</td>
</tr>
<tr>
<td>Contractual Services (New)</td>
<td>958,849</td>
<td>159,181</td>
<td>1,118,030</td>
<td>8.29</td>
</tr>
<tr>
<td>Travel (New)</td>
<td>419,489</td>
<td>10,458</td>
<td>430,947</td>
<td>3.11</td>
</tr>
<tr>
<td>Transfers and Grants (New)</td>
<td>223,885</td>
<td></td>
<td>223,885</td>
<td>1.66</td>
</tr>
<tr>
<td>General Operating (New)</td>
<td>321,200</td>
<td>4,756</td>
<td>325,956</td>
<td>2.42</td>
</tr>
<tr>
<td>Programme Costs Total</td>
<td>13,224,745</td>
<td>266,481</td>
<td>13,491,226</td>
<td>100.00</td>
</tr>
<tr>
<td>1 Indirect Support Costs Total</td>
<td>913,179</td>
<td>20,850</td>
<td>934,029</td>
<td>6.92</td>
</tr>
<tr>
<td>Total</td>
<td>14,137,924</td>
<td>287,331</td>
<td>14,425,255</td>
<td></td>
</tr>
</tbody>
</table>

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.

### 7. ACCOUNTABILITY AND TRANSPARENCY
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
The policies in place, as of 31 December 2016, 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$ 0 was deducted in AA-fees. Cumulatively, as of 31 December 2016, US$ 148,719 has been charged in AA-fees.

- **Indirect Costs of Participating Organizations**: Participating Organizations may charge 7% indirect costs. In the current reporting period US$ 20,850 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US$ 934,029 as of 31 December 2016.

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 reporting period, direct costs amounting to US$ 0. Cumulatively, as of 31 December 2016, US$ 528,116 has been charged as Direct Costs.
Annex III. Acronyms Used

AA    Administrative Agent – the MPTF Office
AECID Spanish Agency for International Cooperation and Development
AUIC Uruguayan International Cooperation Agency
CCA  Common Country Assessment
COMJIB Conference of Ministers of Justice from the Iberoamerican Countries
CPAP  Country Programme Action Plan
DaO  Delivering as One
DOCO Development Operations Coordination Office
ECLAC Economic Commission for Latin America and the Caribbean
EFW  Expanded Delivering as One Funding Window
EU  European Union
FAO  Food and Agriculture Organization
ILO  International Labor Organization
INAU Institute for Adolescents and Children
IOM  International Organization for Migration
MDG Millennium Development Goal
MIC  Middle Income Country
MIDES Ministry of Social Development
MoFA Ministry of Foreign Affairs
MOU Memorandum of Understanding
MPTF Multi-Partner Trust Fund
MVOTMA Ministry of Housing, Territorial Planning and Environment
NRI National Rehabilitation Institute
OCHA Office for the Coordination of Humanitarian Affairs
OPP Office of Planning and Budget of the Office of the President
PAHO-WHO Pan American Health Organization-World Health Organization
QCPR  Quadrennial Comprehensive Policy Review
RC  Resident Coordinator
RCO  Resident Coordinator’s Office
SOP Standard Operating Procedure
UN  United Nations
UNWOMEN United Nations Entity for Gender Equality and the Empowerment of Women
UNCT United Nations Country Team
UNDAF United Nations Development Assistance Framework
UNDAP United Nations Development Assistance Framework Action Plan
UNDP United Nations Development Programme
UNEG United Nations Evaluation Group
UNESCO United Nations Educational, Scientific and Cultural Organization
UNFPA United Nations Population Fund
UNHCHR United Nations High Commissioner for Human Rights
UNICEF United Nations Children’s Fund
UNIDO United Nations Industrial Development Organization
UNOPS United Nations Office for Project Services
UNS United Nations System
ANNEX IV. Definitions

Approved Programme
A joint programme approved by the UNDAF/UNDAP Steering Committee of the Uruguay One UN Coherence Fund, for which a programme document exists.

Associated Agency
Participating Organization that does not receive funds from the Uruguay One UN Coherence Fund but provides technical advisory to programme related activities and is part of the management committee.

Commitment of programme funds
Signed unliquidated obligations related to payments due for the year/semester.

Disbursement
Amount earmarked to a particular Executing Agency to fund approved programmes.

Executing Agency
Participating Organization having received funds and being legally bound for the activities they have to develop with such funds.

Expenditure of programme funds
Liquidated obligations.

Lead Agency
Participating Organization, which interacts with the government in representation of all other Participating Organizations.

National partner in the implementation
National counterparts (Government Ministries, Administrations, Organizations or institutions as well as civil society organizations) in the execution and implementation of the activities detailed for the joint programmes.

Net Funded Amount
The net amount of funds that Participating Organizations have received from the Uruguay One UN Coherence Fund to finance programmatic activities. It takes into consideration the refunded funds that Participating Organizations have received and the funds that they have reimbursed into the Uruguay One UN Coherence Fund that remained from concluded activities.

Participating Organization
Is an UN Agency, Commission, Fund or Programme that is a member of the UN Country Team in Uruguay, and participates in the operation, management, and monitoring of a joint programme financed through the Uruguay One UN Coherence Fund. A Lead, Executing or Associate Agency is a “participating organization”. Although IOM is not a UN organization, it is included in the UN System in Uruguay as it coordinates its activities in the country, participates in the UNDAF and the UNDAP, and has membership in the UNCT.

UNEX
Web site portal utilized by the Multi Partner Trust Fund Office and all Participating Organizations to report on financial expenditure of funds. The portal constitutes a transparent, accessible and common
UN platform to manage and report budgetary, financial and substantive progress to development cooperation partners and governments.

The Uruguay One UN Coherence Fund

Addendum to the Final Narrative Report on Activities Implemented under the Uruguay One UN Coherence Fund and the DaO Process in Uruguay