

**Consolidated Annual Financial
Report of the Administrative Agent
for
the Tanzania One UN 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](http://mptf.undp.org)**

31 May 2017

PARTICIPATING ORGANIZATIONS



Food and Agriculture Organization



International Labour Organisation



International Organisation 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



United Nations Educational, Scientific and Cultural Organization

CONTRIBUTORS



Canadian International Development Agency



Department for International Development (DFID)



Delivering Results Together



Expanded DaO Funding Window



Finland, Government of



Irish Aid



Netherlands, Government of



Norway, Government of



Swiss Agency for Development and Cooperation



Swedish International Development Cooperation Agency



Spain, Government of



United Nations Population
Fund



UN Centre for Human
Settlement



UN High Commissioner for
Refugees



United Nations Children's
Fund



UN Industrial Development
Organisation



UN Office on Drugs and Crime



United Nations Entity for
Gender Equality and
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.

INTRODUCTION

This Consolidated Annual Financial Report of the **Tanzania One UN 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 SAAs 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 **Tanzania One UN Fund**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/TZ100>).

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 **Tanzania One UN 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/TZ100>.

1. SOURCES AND USES OF FUNDS

As of 31 December **2016**, **11** contributors deposited US\$ **221,914,764** in contributions and US\$ **1,910,795** was earned in interest.

The cumulative source of funds was US\$ **223,825,558** (see respectively, Tables 2 and 3))

Of this amount, US\$ **217,954,893** has been transferred to **20** Participating Organizations, of which US\$ **210,285,520** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **2,219,148**. Table 1 provides an overview of the overall sources, uses, and balance of the **Tanzania One UN Fund** as of 31 December 2016.

Table 1. Financial Overview, as of 31 December 2016 (in US Dollars)

	Annual 2015	Annual 2016	Cumulative
Sources of Funds			
Contributions from donors	17,519,683	4,342,292	221,914,764
Fund Earned Interest and Investment Income	28,476	8,259	1,268,434
Interest Income received from Participating Organizations	3,898	4,137	642,360
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	17,552,057	4,354,688	223,825,558
Use of Funds			
Transfers to Participating Organizations	25,001,441	1,635,557	224,950,131
Refunds received from Participating Organizations	(518,561)	(28,570)	(6,995,238)
Net Funded Amount	24,482,880	1,606,987	217,954,893
Administrative Agent Fees	175,197	43,423	2,219,148
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	348	52	4,735
Other Expenditures	-	-	-
Total: Uses of Funds	24,658,425	1,650,461	220,178,775
Change in Fund cash balance with Administrative Agent	(7,106,367)	2,704,227	3,646,783
Opening Fund balance (1 January)	8,048,924	942,557	-
Closing Fund balance (31 December)	942,557	3,646,783	3,646,783
Net Funded Amount	24,482,880	1,606,987	217,954,893
Participating Organizations' Expenditure	27,680,487	19,159,976	210,285,520
Balance of Funds with Participating Organizations			7,669,373

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2016.

The **Tanzania One UN Fund** is currently being financed by **11** contributors, as listed in the table below.

The table below includes commitments made through Standard Administrative Agreements signed up to 31 December 2016, and deposits; it does not include future years' commitments.

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

Contributors	Total Commitments	Prior Years as of 31-Dec-2015 Deposits	Current Year Jan-Dec-2016 Deposits	Total Deposits
CANADIAN INTERNATIONAL DEVELOPMENT AGENC	45,702,441	45,702,441	-	45,702,441
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	27,850,153	27,850,153	-	27,850,153
Delivering Results Together	2,950,000	2,250,000	700,000	2,950,000
Expanded DaO Funding Window	41,917,000	41,917,000	-	41,917,000
FINLAND, Government of	10,726,800	10,726,800	-	10,726,800
IRISH AID	10,443,974	10,443,974	-	10,443,974
NETHERLANDS, Government of	10,612,335	10,612,335	-	10,612,335
NORWAY, Government of	31,276,773	27,634,481	3,642,292	31,276,773
SWISS AGY FOR DEVELOPMENT & COOPERATION	5,239,058	5,239,058	-	5,239,058
SWEDISH INT'L DEVELOPMENT COOPERATION	29,196,231	29,196,231	-	29,196,231
SPAIN, Government of	6,000,000	6,000,000	-	6,000,000
Grand Total	221,914,764	217,572,472	4,342,292	221,914,764

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\$ **1,268,434**.

Interest received from Participating Organizations amounts to US\$ **642,360**, bringing the cumulative interest received to US\$ **1,910,795**.

Details are provided in the table below.

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

Interest Earned	Prior Years as of 31-Dec-2015	Current Year Jan-Dec-2016	Total
Administrative Agent			
Fund Earned Interest and Investment Income	1,260,175	8,259	1,268,434
Total: Fund Earned Interest	1,260,175	8,259	1,268,434
Participating Organization			
FAO	8,686	916	9,602
UNCTAD	611		611
UNDP	448,177		448,177
UNESCO	38,830	1,675	40,505
UNFPA	74,203		74,203
UNIDO	66,266	1,546	67,812
UNODC	467		467
UNWOMEN	984		984
Total: Agency earned interest	638,223	4,137	642,360
Grand Total	1,898,398	12,396	1,910,795

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\$ **224,950,131** to 20 Participating Organizations (see list below).

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

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 2016 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2015			Current Year Jan-Dec-2016			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	8,906,588	(209,098)	8,697,490		(28,027)	(28,027)	8,906,588	(237,125)	8,669,463
ILO	14,626,803	(638,918)	13,987,885				14,626,803	(638,918)	13,987,885
IOM	5,018,782		5,018,782				5,018,782		5,018,782
ITC	1,228,126		1,228,126				1,228,126		1,228,126
UNAIDS	725,906	(58,000)	667,906				725,906	(58,000)	667,906
UNCDF	2,402,846		2,402,846				2,402,846		2,402,846
UNCTAD	1,047,056		1,047,056	136,620		136,620	1,183,676		1,183,676
UNDP	72,886,292	(2,620,460)	70,265,832	1,089,077		1,089,077	73,975,369	(2,620,460)	71,354,909
UNEP	1,155,294	(39,463)	1,115,831				1,155,294	(39,463)	1,115,831
UNESCO	10,103,614	(995,480)	9,108,134				10,103,614	(995,480)	9,108,134
UNFPA	12,833,435	(879,753)	11,953,682	136,620		136,620	12,970,055	(879,753)	12,090,302
UNHABITAT	1,575,778		1,575,778				1,575,778		1,575,778
UNHCR	11,584,912	(84,174)	11,500,738				11,584,912	(84,174)	11,500,738
UNICEF	27,403,994	(85,728)	27,318,266	136,620		136,620	27,540,614	(85,728)	27,454,886
UNIDO	12,147,067	(306,873)	11,840,193	136,620		136,620	12,283,687	(306,873)	11,976,813
UNODC	1,011,220		1,011,220				1,011,220		1,011,220
UNWOMEN	4,656,194	(53,169)	4,603,025				4,656,194	(53,169)	4,603,025
WFP	15,576,290	(140,552)	15,435,738				15,576,290	(140,552)	15,435,738
WHO	18,424,377	(854,999)	17,569,378		(543)	(543)	18,424,377	(855,542)	17,568,835
Grand Total	223,314,574	(6,966,668)	216,347,906	1,635,557	(28,570)	1,606,987	224,950,131	(6,995,238)	217,954,893

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 MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/TZ100>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In **2016**, US\$ **1,606,987** million was net funded to Participating Organizations, and US\$ **19,159,976** million was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **217,954,893** and cumulative expenditures reported by the Participating Organizations amount to US\$ **210,285,520**. This equates to an overall Fund expenditure delivery rate of **96** percent.

Table 5. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2016 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2015	Current Year Jan-Dec-2016	Cumulative	
FAO	8,906,589	8,669,463	6,854,354	878,769	7,733,123	89.20
ILO	14,626,804	13,987,885	10,867,872	2,987,200	13,855,072	99.05
IOM	5,018,782	5,018,782	3,652,299	863,140	4,515,439	89.97
ITC	1,228,126	1,228,126	970,148	221,612	1,191,760	97.04
OHCHR	16,554					0
UNAIDS	731,906	667,906	667,906		667,906	100.00
UNCDF	2,402,846	2,402,846	1,503,983	678,226	2,182,209	90.82
UNCTAD	1,183,676	1,183,676	766,761	192,779	959,540	81.06
UNDP	75,994,715	71,354,909	68,386,136	2,010,856	70,396,992	98.66
UNEP	1,155,294	1,115,831	817,988	203,738	1,021,727	91.57
UNESCO	10,103,614	9,108,134	8,560,477	424,741	8,985,219	98.65
UNFPA	12,970,056	12,090,302	10,823,851	1,127,467	11,951,318	98.85
UNHABITAT	1,575,778	1,575,778	1,562,390	14,355	1,576,745	100.06
UNHCR	11,584,912	11,500,738	11,500,738		11,500,738	100.00
UNICEF	28,908,227	27,454,886	23,456,755	3,352,055	26,808,809	97.65
UNIDO	12,780,955	11,976,813	9,991,275	1,578,526	11,569,802	96.60
UNODC	1,011,220	1,011,220	769,500	194,779	964,279	95.36
UNWOMEN	5,756,416	4,603,025	1,880,786	1,519,306 ¹	3,400,092	73.87
WFP	16,365,717	15,435,738	14,745,121	668,146	15,413,266	99.85
WHO	18,424,377	17,568,835	13,347,204	2,244,281	15,591,485	88.75
Grand Total	230,746,564	217,954,893	191,125,543	19,159,976	210,285,520	96.48

¹ The current year expenditure for UN Women (Jan-Dec 2016) is indicated as USD 1,519,306. The indicated figure was downloaded from UNEX on 31 December 2016 before the closure of the financial year for UN Women that was on 15 January 2017. However, this figure should read USD 2,091,430. The difference relates to the liquidation of advances undertaken beyond post the reporting period (end of December 2016). These will appear as expenditure for 2017 in next year's One Fund financial report while related to interventions under 2016.

5.2 EXPENDITURE BY THEME/PROGRAMME

Table 6 displays the net funded amounts, expenditures incurred and the financial delivery rates by: UNDAP II (2016-2021) Thematic Results Areas; UNDAP I (2011-2016) Programme Working Groups; and UNDAF 2007-2011 Joint Programmes. UN Tanzania initiated implementation of the current UNDAP II on 1st July 2016, the only funds transferred during this reporting period is related to the allocation by DRT-F. The disbursement of funds was undertaken in September 2016, with limited time for implementation which is reflected in the low delivery rate. Kindly note that the UNDAF Joint Programmes concluded on 30 June 2011 and the UNDAP Programme Working Groups on 30th June 2016. Of primary interest for this year's report is the tables defining the delivery rate of the UNDAP closing in 2016 under the 10 Programme Working Groups. The three Programme Working Groups which score the highest rates of delivery are: Education (99.9%); WASH (99.8%); Refugees (98%). These are groups which UNAIDS, UNHABITAT and UNHRC feature strongly; three of the strongest performing agencies according to Table 5. Overall delivery rate across the 10 Programme Working Groups stands at 96.8%. This is a significant increase since last year 83.6% even though additional funds were received and released during second half of 2015 with limited time for implementation before the financial closure of the year.

Some of the challenges causing reduced financial delivery reported by PUN includes the following:

- Postponement of activities due to shifting government priorities (eg. within the Big Results Now initiative).
- Changes among senior Government official, following 2015 election, caused delays in key decision.
- Absorption capacity of Implementing Partners was overestimated and inadequate technical capacity and staff turnover, particularly at the LGAs level, affected the planning, prioritization and implementation.
- Requirement to comply with other donor's eligibility rules for co-funded project impacted ability to disburse funds.
- Government resource constraints meant the co-funded activities had to be postponed or discontinued.
- Underestimation of time required to ensure participatory decision making processes.
- FAO interventions under HIV/AIDS were discontinued due to lack of staff and the funds received were refunded.
- Expenditure of funds were reported against the wrong MPTF project code, which will be corrected and reflected in 2017 financial report.

During 2015 a new Joint programme for Youth Employment was established, with the support by the Swedish Development Cooperation Agency, and programmatic progress has been achieved as noted in the narrative, with expenditure rates at 85%. The funds that were transferred to the Gender project was later, in agreement with the donor, shifted to three other PWGs: Governance, Inclusive Growth and DaO Support, as UN Women could not map its activity against Gender.

The remaining Working Groups under the recently closed UNDAP programme cycle, encompassed elements such as the business harmonization 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.

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

UNDAP II July 2016 – June 2021						
UNDAPII - Dem Gov, HR & Gender						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
101828	UNDAPII - Dem Gov, HR & Gender	UNFPA	136,620	136,620	25,660	18.8%
101828	UNDAPII - Dem Gov, HR & Gender	UNICEF	136,620	136,620	2,425	1.8%
UNDAPII - Dem Gov, HR & Gender			273,240	273,240	28,086	10%

UNDAPII - Inclusive Growth						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
101832	UNDAPII - Inclusive Growth	UNCTAD	136,620	136,620	-	0.0%
101832	UNDAPII - Inclusive Growth	UNIDO	136,620	136,620	-	0.0%
101832	UNDAPII - Inclusive Growth	UNDP	146,520	146,520	8,119	5.5%
UNDAPII - Inclusive Growth			419,760	419,760	8,119	2%

UNDAPII – Non-Programmatic						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
101833	UNDAPII – Non-Programmatic	UNDP			188,918 ²	100%
UNDAPII – Non- Programmatic					188,918	100%

UNDAP July 2011 – June 2016						
C1: Economic Growth & Poverty Red						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
00079844	Economic Growth	FAO	2,185,287	2,185,287	1,671,085	76.5%
00079844	Economic Growth	ILO	4,545,440	4,545,440	4,526,801	99.6%
00079844	Economic Growth	ITC	1,228,126	1,228,126	1,191,760	97.0%
00079844	Economic Growth	UNCDF	151,115	151,115	41,788	27.7%
00079844	Economic Growth	UNCTAD	1,047,056	1,047,056	959,540	91.6%
00079844	Economic Growth	UNEP	222,425	222,425	222,425	100.0%
00079844	Economic Growth	UNESCO	646,575	646,575	629,678	97.4%
00079844	Economic Growth	UNFPA	137,900	137,900	130,623	94.7%
00079844	Economic Growth	UNICEF	50,000	50,000	49,318	98.6%
00079844	Economic Growth	UNIDO	6,308,857	5,891,676	5,744,012	97.5%
00079844	Economic Growth	UNWOMEN	1,230,751	1,218,139	1,218,139	100.0%
00079844	Economic Growth	WFP	189,847	178,023	178,023	100.0%
00079844	Economic Growth	UNDP	1,164,742	1,076,457	882,804	82.0%
00079845	Environment and Climate Change	FAO	623,142	623,142	466,698	74.9%
00079845	Environment and Climate Change	UNEP	847,869	847,869	753,765	88.9%
00079845	Environment and Climate Change	UNESCO	129,103	129,103	115,446	89.4%
00079845	Environment and Climate Change	UNIDO	969,238	889,151	855,800	96.2%
00079845	Environment and Climate Change	UNWOMEN	180,451	164,686	156,049	94.8%
00079845	Environment and Climate Change	WFP	2,741,433	2,534,607	2,534,607	100.0%
00079845	Environment and Climate Change	UNDP	2,593,680	2,360,353	2,349,157	99.5%
00092584	Youth and Employment	FAO	356,695	356,695	354,600	99.4%

² From 1st July 2017 expenditure were reported against MPTF project 101833 whereas funds had been transferred to 00079854. These expenditures will be reversed and reflected at the MPTF Gateway and included in 2017 financial reporting.

00092584	Youth and Employment	ILO	1,692,095	1,692,094	1,624,420	96.0%
00092584	Youth and Employment	UNIDO	1,279,711	1,279,711	1,190,336	93.0%
00092584	Youth and Employment	UNWOMEN	335,842	335,842	-	0.0%
00092584	Youth and Employment	UNDP	65,492	65,492	-	0.0%
C1: Econ Growth & Poverty Red Total			30,922,872	29,856,963	27,846,875	93%

C2: Quality of Life						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
00079846	Education	UNESCO	1,374,033	1,374,033	1,372,427	99.9%
00079846	Education	UNICEF	1,146,760	1,029,861	1,025,048	99.5%
00079846	Education	WFP	2,921,327	2,907,390	2,907,389	100.0%
00079847	Health and Nutrition	UNFPA	4,467,755	4,467,755	4,467,663	100.0%
00079847	Health and Nutrition	UNICEF	11,579,761	11,116,761	10,749,357	96.7%
00079847	Health and Nutrition	WFP	4,386,815	4,162,815	4,162,815	100.0%
00079847	Health and Nutrition	WHO	14,332,803	14,332,803	12,457,550	86.9%
00079848	WASH	UNHABITAT	1,575,778	1,575,778	1,576,745	100.1%
00079848	WASH	UNICEF	4,838,863	4,594,501	4,593,771	100.0%
00079848	WASH	WHO	235,005	235,005	221,460	94.2%
00079849	Social Protection	ILO	329,080	329,080	328,087	99.7%
00079849	Social Protection	IOM	1,994,769	1,994,769	1,648,953	82.7%
00079849	Social Protection	UNFPA	458,599	458,599	458,507	100.0%
00079849	Social Protection	UNICEF	2,331,839	2,130,279	2,087,151	98.0%
00079849	Social Protection	UNWOMEN	47,296	39,413	37,913	96.2%
00079849	Social Protection	WFP	225,618	197,416	197,415	100.0%
00079849	Social Protection	WHO	90,777	90,777	64,166	70.7%
00079850	HIV/AIDS	FAO	95,582	95,582	-	0.0%
00079850	HIV/AIDS	ILO	378,754	378,754	378,506	99.9%
00079850	HIV/AIDS	UNAIDS	667,906	667,906	667,906	100.0%
00079850	HIV/AIDS	UNESCO	466,878	466,878	466,011	99.8%
00079850	HIV/AIDS	UNFPA	530,443	530,442	530,401	100.0%
00079850	HIV/AIDS	UNICEF	1,271,376	1,116,876	1,116,840	100.0%
00079850	HIV/AIDS	UNWOMEN	14,189	11,825	11,825	100.0%
00079850	HIV/AIDS	WFP	361,706	308,893	308,892	100.0%
00079850	HIV/AIDS	WHO	292,414	92,414	282,428	96.8%
00079850	HIV/AIDS	UNDP	1,151,120	1,054,148	1,053,467	99.9%
00092585	Gender	UNWOMEN	996,645	-	-	-
C2: Quality of Life Total			58,563,895	55,960,756	53,172,694	95%

C3: Governance-Emergency-Refugees						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
00079851	Governance	ILO	1,134,820	1,134,820	1,096,990	96.7%
00079851	Governance	UNCDF	2,251,730	2,251,730	2,140,421	95.1%
00079851	Governance	UNODC	1,011,220	1,011,220	964,279	95.4%
00079851	Governance	UNESCO	1,289,628	1,289,628	1,201,962	93.2%
00079851	Governance	OHCHR	16,554	-	-	-
00079851	Governance	UNICEF	1,256,884	1,201,548	1,187,317	98.8%
00079851	Governance	UNWOMEN	2,416,758	2,359,215	1,632,087	69.2%
00079851	Governance	UNDP	18,289,129	17,905,149	17,997,749	100.5%
00079852	Emergencies	FAO	414,542	414,541	279,502	67.4%
00079852	Emergencies	UNFPA	16,694	16,694	16,694	100.0%
00079852	Emergencies	UNICEF	506,082	420,949	417,735	99.2%
00079852	Emergencies	WFP	93,686	81,641	81,641	100.0%
00079852	Emergencies	WHO	11,824	11,824	11,281	95.4%
00079852	Emergencies	UNDP	438,137	398,724	398,429	99.9%

00079853	Refugees	FAO	99,478	99,478	79,610	80.0%
00079853	Refugees	IOM	2,384,799	2,384,799	2,227,272	93.4%
00079853	Refugees	UNFPA	328,566	328,566	308,044	93.8%
00079853	Refugees	UNHCR	11,431,264	11,431,264	11,431,264	100.0%
00079853	Refugees	UNICEF	350,000	350,000	313,797	89.7%
00079853	Refugees	UNWOMEN	150,000	150,000	132,223	88.1%
00079853	Refugees	WFP	1,752,965	1,523,976	1,501,506	98.5%
00079853	Refugees	WHO	50,000	50,000	-	0.0%
C3: Govern-Emergency-Refugees Total			45,694,760	44,815,766	43,419,803	97%

DaO Support & OMT Common Service						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
00079854	DaO Support	ILO	274,428	274,428	267,000	97.3%
00079854	DaO Support	UNESCO	33,475	33,475	31,252	93.4%
00079854	DaO Support	UNFPA	4,730	4,730	4,730	100.0%
00079854	DaO Support	UNICEF	208,723	174,513	167,231	95.8%
00079854	DaO Support	UNWOMEN	284,543	277,133	165,084	59.6%
00079854	DaO Support	UNDP	6,697,763	6,695,398	5,677,053 ³	84.8%
00079855	OMT Common Services	FAO	8,040	8,040	-	0.0%
00079855	OMT Common Services	UNHCR	23,648	23,648	23,648	100.0%
00079855	OMT Common Services	UNICEF	84,607	71,994	37,837	52.6%
00079855	OMT Common Services	WFP	188,085	177,294	177,294	100.0%
00079855	OMT Common Services	WHO	47,296	47,296	45,341	95.9%
00079855	OMT Common Services	UNDP	519,529	455,679	642,716	141.0%
DaO Support & OMT Common Service Total			8,374,868	8,243,629	7,239,186	88%

UNDAF 2007-2011

DaO Support & OMT Common Service							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066149	TZA UNCMT Action Plan on One O	UNHCR	105,000	20,826	(84,174)	20,826	100.0%
00066149	TZA UNCMT Action Plan on One O	UNICEF	345,884	340,126	(5,757)	340,126	100.0%
00066149	TZA UNCMT Action Plan on One O	WFP	819,244	805,648	(13,595)	805,648	100.0%
00066149	TZA UNCMT Action Plan on One O	UNDP	2,700,679	1,589,529	(40,200)	1,549,327	97.5%
DaO Support & OMT Common Service Total			3,970,807	2,756,129	-143,726	2,715,927	99%

Election Support in Tanzania							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate
66152	Tanzania Elections Support Pro	UNDP	9,447,640	9,447,640	(122,701)	9,325,926	100%
Election Support in Tanzania Total			9,447,640	9,447,640	(122,701)	9,325,926	100%

JP1 Wealth creation							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066141	TZA JP1 Wealth Creation, Empl.	FAO	2,826,669	2,826,669	-	2,839,799	100.5%
00066141	TZA JP1 Wealth Creation, Empl.	ILO	4,126,580	4,126,580	(397,602)	3,728,978	100.0%
00066141	TZA JP1 Wealth Creation, Empl.	UNESCO	1,453,647	1,453,647	(433,138)	1,020,509	100.0%
00066141	TZA JP1 Wealth Creation, Empl.	UNIDO	2,448,978	2,448,978	(147,637)	2,301,341	100.0%
00066141	TZA JP1 Wealth Creation, Empl.	UNWOMEN	69,940	69,940	(23,169)	46,771	100.0%
00066141	TZA JP1 Wealth Creation, Empl.	WFP	122,897	122,897	(18,712)	104,184	100.0%
00066141	TZA JP1 Wealth Creation, Empl.	WHO	355,073	355,073	(165,557)	189,516	100.0%

³ As footnote 2, expenditure have erroneously been reported against MPTF project 101833 and the 2016 expenditure will increase with 188,918 which will be reflected in 2017 financial reporting.

00066141	TZA JP1 Wealth Creation, Empl.	UNDP	640,785	640,785	(501,922)	138,863	100.0%
JP1 Wealth creation Total			12,044,570	12,044,570	(1,687,738)	10,369,961	100.1%

JP2 Maternal & Newborn Mortality							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066142	TZA JP2 Maternal and Newborn M	ILO	712,730	712,730	(116,580)	596,150	100.0%
00066142	TZA JP2 Maternal and Newborn M	UNESCO	140,635	140,635	(226)	140,409	100.0%
00066142	TZA JP2 Maternal and Newborn M	UNFPA	6,846,749	6,846,749	(878,388)	5,968,361	100.0%
00066142	TZA JP2 Maternal and Newborn M	UNICEF	1,659,500	1,659,500	-	1,659,500	100.0%
00066142	TZA JP2 Maternal and Newborn M	WFP	182,732	182,732	-	182,732	100.0%
00066142	TZA JP2 Maternal and Newborn M	WHO	1,881,935	1,881,935	(364,557)	1,517,378	100.0%
JP2 Maternal & Newborn Mort Total			11,424,281	11,424,281	(1,359,751)	10,064,530	100.0%

JP3 Support to HIV&AIDS							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066143	TZA JP3 Support to HIV&AIDS na	FAO	200,000	200,000	(43,427)	156,573	100.0%
00066143	TZA JP3 Support to HIV&AIDS na	ILO	15,000	15,000	(1,494)	13,506	100.0%
00066143	TZA JP3 Support to HIV&AIDS na	UNAIDS	58,000	58,000	(58,000)	-	
00066143	TZA JP3 Support to HIV&AIDS na	WFP	1,610,804	1,610,804	(5,331)	1,605,473	100.0%
00066143	TZA JP3 Support to HIV&AIDS na	WHO	506,500	506,500	(244,120)	262,380	100.0%
00066143	TZA JP3 Support to HIV&AIDS na	UNDP	8,553,692	8,553,692	(314,959)	8,238,732	100.0%
JP3 Support to HIV&AIDS Total			10,943,996	10,943,996	(667,331)	10,276,665	100.0%

JP4 Cap Strengthening Dev.							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066144	TZA JP4 Capacity Strengthening	ILO	83,993	83,993	(7,080)	76,913	100.0%
00066144	TZA JP4 Capacity Strengthening	UNESCO	1,017,500	1,017,500	(259,245)	758,255	100.0%
00066144	TZA JP4 Capacity Strengthening	UNFPA	30,000	30,000	(495)	29,505	100.0%
00066144	TZA JP4 Capacity Strengthening	UNWOMEN	30,000	30,000	(30,000)	-	
00066144	TZA JP4 Capacity Strengthening	UNDP	9,248,490	9,248,490	(105,797)	9,143,191	100.0%
JP4 Cap Strengthening Dev. Total			10,409,983	10,409,983	(402,617)	10,007,864	100.0%

JP5 Capacity Building Zanzibar							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066145	TZA JP5 Capacity Building Supp	FAO	561,570	561,570	(50,206)	511,365	100.0%
00066145	TZA JP5 Capacity Building Supp	ILO	1,009,883	1,009,883	(63,111)	946,772	100.0%
00066145	TZA JP5 Capacity Building Supp	UNESCO	49,220	49,220	(4,464)	44,756	100.0%
00066145	TZA JP5 Capacity Building Supp	UNICEF	262,150	262,150	(32,811)	229,339	100.0%
00066145	TZA JP5 Capacity Building Supp	UNIDO	646,550	646,550	(64,491)	582,062	100.0%
00066145	TZA JP5 Capacity Building Supp	WFP	53,760	53,760	(50,243)	3,517	100.0%
00066145	TZA JP5 Capacity Building Supp	UNDP	6,651,411	6,651,411	(385,756)	6,265,655	100.0%
JP5 Capacity Building Zanzibar Total			9,234,544	9,234,544	(651,082)	8,583,466	100.0%

JP6.1 North Western Tanzania							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066146	TZA JP6.1 Northwestern Tanzani	FAO	18,200	18,200	-	-	0.0%
00066146	TZA JP6.1 Northwestern Tanzani	IOM	639,214	639,214	-	639,214	100.0%
00066146	TZA JP6.1 Northwestern Tanzani	UNESCO	236,332	236,332	(131,142)	105,190	100.0%
00066146	TZA JP6.1 Northwestern Tanzani	UNHCR	25,000	25,000	-	25,000	100.0%
00066146	TZA JP6.1 Northwestern Tanzani	UNICEF	48,150	48,150	(149)	48,001	100.0%
00066146	TZA JP6.1 Northwestern Tanzani	UNIDO	141,000	141,000	(21,681)	119,318	100.0%
00066146	TZA JP6.1 Northwestern Tanzani	WFP	142,500	142,500	(49,709)	92,791	100.0%
00066146	TZA JP6.1 Northwestern Tanzani	WHO	408,750	408,750	(31,880)	376,870	100.0%

00066146	TZA JP6.1 Northwestern Tanzani	UNDP	4,678,043	4,678,043	(282,358)	4,395,685	100.0%
JP6.1 North Western Tanzania Total			6,337,189	6,337,189	(516,919)	5,802,069	99.7%

JP6.2 Disaster Preparedness							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066147	TZA JP6.2 Strengthening Natl D	FAO	1,245,383	1,245,383	(115,465)	1,129,916	100.0%
00066147	TZA JP6.2 Strengthening Natl D	UNICEF	1,554,675	1,554,675	(813)	1,553,862	100.0%
00066147	TZA JP6.2 Strengthening Natl D	WFP	277,300	277,300	(2,399)	274,901	100.0%
00066147	TZA JP6.2 Strengthening Natl D	WHO	212,000	212,000	(48,885)	163,115	100.0%
00066147	TZA JP6.2 Strengthening Natl D	UNDP	100,000	100,000	(10,770)	89,230	100.0%
JP6.2 Disaster Preparedness Total			3,389,358	3,389,358	(178,332)	3,211,024	100.0%

JP8 Communication							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066148	TZA UNCMT Action Plan on Commu	UNAIDS	6,000	-	-	-	-
00066148	TZA UNCMT Action Plan on Commu	UNESCO	72,000	72,000	(2,163)	69,837	100.0%
00066148	TZA UNCMT Action Plan on Commu	UNFPA	12,000	12,000	(870)	11,130	100.0%
00066148	TZA UNCMT Action Plan on Commu	UNICEF	243,000	243,000	(45,135)	197,865	100.0%
00066148	TZA UNCMT Action Plan on Commu	WFP	-	-	(1)	(1)	100.0%
00066148	TZA UNCMT Action Plan on Commu	UNDP	513,864	513,861	(85,883)	427,978	100.0%
JP8 Communication Total			846,864	840,861	(134,051)	706,809	100.0%

JP10 Education							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066150	TZ JP Education	ILO	324,000	324,000	(53,051)	270,949	100.0%
00066150	TZ JP Education	UNESCO	2,821,588	2,821,588	(146,113)	2,675,475	100.0%
00066150	TZ JP Education	UNICEF	1,033,352	1,033,352	(1,064)	1,032,288	100.0%
00066150	TZ JP Education	UNIDO	450,000	450,000	(70,554)	379,446	100.0%
00066150	TZ JP Education	WFP	295,000	295,000	(562)	294,438	100.0%
JP10 Education Total			4,923,940	4,923,940	(271,344)	4,652,596	100.0%

JP11 Environment							
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Refunds	Total Expenditure	Delivery Rate %
00066151	TZ JP Environment	FAO	272,000	272,000	(28,027)	243,973	100.0%
00066151	TZ JP Environment	UNEP	85,000	85,000	(39,463)	45,537	100.0%
00066151	TZ JP Environment	UNESCO	373,000	373,000	(18,988)	354,012	100.0%
00066151	TZ JP Environment	UNIDO	400,000	400,000	(2,510)	397,487	100.0%
00066151	TZ JP Environment	UNDP	2,394,000	2,394,000	(770,115)	1,623,994	100.0%
JP11 Environment Total			3,524,000	3,524,000	(859,103)	2,665,002	100.0%

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 2016 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2015	Current Year Jan-Dec-2016	Total	
Supplies, Commodities, Equipment and Transport (Old)	14,968,564	-	14,968,564	7.61
Personnel (Old)	23,337,257	-	23,337,257	11.87
Training of Counterparts (Old)	8,266,034	-	8,266,034	4.20
Contracts (Old)	17,369,805	-	17,369,805	8.83
Other direct costs (Old)	11,086,514	-	11,086,514	5.64
Staff & Personnel Cost (New)	22,137,079	3,759,223	25,896,302	13.17
Suppl, Comm, Materials (New)	12,843,870	1,834,378	14,678,248	7.46
Equip, Veh, Furn, Depn (New)	6,314,494	900,124	7,214,618	3.67
Contractual Services (New)	17,422,606	3,644,385	21,066,991	10.71
Travel (New)	7,755,636	1,657,193	9,412,829	4.79
Transfers and Grants (New)	18,691,262	2,661,541	21,352,802	10.86
General Operating (New)	18,323,415	3,688,782	22,012,196	11.19
Programme Costs Total	178,516,535	18,145,625	196,662,161	100.00
⁴ Indirect Support Costs Total	12,609,008	1,014,351	13,623,359	6.93
Total	191,125,543	19,159,976	210,285,520	

⁴ **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 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\$ **43,423** was deducted in AA-fees. Cumulatively, as of 31 December 2016, US\$ **2,219,148** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **1,014,351** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **13,623,359** as of 31 December 2016.

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.