

**Consolidated Annual Financial  
Report of the Administrative Agent  
for  
the Pakistan One Fund**

**for the period 1 January to 31 December 2017**

Multi-Partner Trust Fund Office  
Bureau for Management Services  
United Nations Development Programme  
**GATEWAY: <http://mptf.undp.org>**

31 May 2018

**PARTICIPATING ORGANIZATIONS**



Food and Agriculture Organizations



International Labour Organisation



International organisation for Migration



Joint United Nations Programme on HIV/AIDS



United Nations Development Programme



United Nations Environment Programme



United Nations Educational, Scientific and Cultural Organization



United Nations Population Fund



United Nations Human Settlements Programme



United Nations High

**CONTRIBUTORS**



Australian Agency for International Development



Delivering Results Together



Department For International Development (DFID)



Expanded DaO Funding Window



Government of Netherlands



Government of Norway



Government of Spain



Swiss Agency For Development & Cooperation

Commissioner  
for Refugees



United  
Nations  
Children's  
Fund



UN Industrial  
Development  
Organisations



UN Office for  
Drugs and  
Crime



UNWOMEN



World Food  
Programme



World Health  
Organisation

## 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.

**TABLE OF CONTENTS**

Introduction .....	1
1. Sources and Uses of Funds .....	2
2. Partner Contributions .....	3
3. Interest Earned .....	3
4. Transfer of Funds .....	4
5. Expenditure and Financial Delivery Rates .....	5
6. Cost Recovery .....	6
7. Accountability and Transparency .....	7
8. Direct Cost .....	8

## INTRODUCTION

This Consolidated Annual Financial Report of the **Pakistan One 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 2017 and provides financial data on progress made in the implementation of projects of the **Pakistan One Fund**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/PK100>).

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

## 2017 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Pakistan One Fund** using the pass-through funding modality as of 31 December 2017. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address:

<http://mptf.undp.org/factsheet/fund/PK100>.

### 1. SOURCES AND USES OF FUNDS

As of 31 December 2017, 8 contributors deposited US\$ 87,042,980 in contributions and US\$ 626,309 was earned in interest.

The cumulative source of funds was US\$ **87,669,289**

Of this amount, US\$ **85,104,995** has been net funded to **16** Participating Organizations, of which US\$ **83,480,445** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **870,430**. Table 1 provides an overview of the overall sources, uses, and balance of the **Pakistan One Fund** as of 31 December 2017.

**Table 1. Financial Overview, as of 31 December 2017 (in US Dollars)**

	Annual 2016	Annual 2017	Cumulative
<b>Sources of Funds</b>			
Contributions from donors	725,082	-	87,042,980
Fund Earned Interest and Investment Income	17,998	29,001	383,571
Interest Income received from Participating Organizations	499	1,566	242,738
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
<b>Total: Sources of Funds</b>	<b>743,579</b>	<b>30,567</b>	<b>87,669,289</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	717,831	1,438,338	87,935,988
Refunds received from Participating Organizations	(605,375)	(423,399)	(3,180,994)
<b>Net Funded Amount</b>	<b>112,457</b>	<b>1,014,939</b>	<b>84,754,995</b>
Administrative Agent Fees	7,251	-	870,430
Direct Costs: (Steering Committee, Secretariat...etc.)	-	200,000	350,000
Bank Charges	101	108	1,369
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>119,808</b>	<b>1,215,046</b>	<b>85,976,793</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>623,771</b>	<b>(1,184,479)</b>	<b>1,692,496</b>
Opening Fund balance (1 January)	2,253,204	2,876,975	-
<b>Closing Fund balance (31 December)</b>	<b>2,876,975</b>	<b>1,692,496</b>	<b>1,692,496</b>
Net Funded Amount (Includes Direct Cost)	112,457	1,214,939	85,104,995
Participating Organizations' Expenditure (Includes Direct Cost)	1,411,019	1,111,303	83,480,445
<b>Balance of Funds with Participating Organizations</b>			<b>1,624,549</b>

## 2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2017.

The **Pakistan One Fund** is currently being financed by **8** contributors, as listed in the table below.

The table below includes commitments made up to 31 December 2017 through signed Standard Administrative Agreements, and deposits made through 2017. It does not include commitments that were made to the fund beyond 2017.

**Table 2. Contributors' Commitments and Deposits, as of 31 December 2017 (in US Dollars)**

Contributors	Total Commitments	Prior Years as of 31-Dec-2016 Deposits	Current Year Jan-Dec-2017 Deposits	Total Deposits
Australian Agency for International Development	12,376,080	12,376,080	-	12,376,080
Delivering Results Together	3,725,082	3,725,082	-	3,725,082
Department For International Development (DFID)	3,238,118	3,238,118	-	3,238,118
Expanded DaO Funding Window	23,981,000	23,981,000	-	23,981,000
Government of Netherlands	7,811,680	7,811,680	-	7,811,680
Government of Norway	22,951,020	22,951,020	-	22,951,020
Government of Spain	12,000,000	12,000,000	-	12,000,000
Swiss Agency For Development & Cooperation	960,000	960,000	-	960,000
<b>Grand Total</b>	<b>87,042,980</b>	<b>87,042,980</b>	<b>-</b>	<b>87,042,980</b>



### 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 2017, Fund earned interest amounts to US\$ **383,571**.

Interest received from Participating Organizations amounts to US\$ **242,738**, bringing the cumulative interest received to US\$ **626,309**.

Details are provided in the table below.

**Table 3. Sources of Interest and Investment Income, as of 31 December 2017 (in US Dollars)**

Interest Earned	Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Total
<b>Administrative Agent</b>			
Fund Earned Interest and Investment Income	354,570	29,001	383,571
<b>Total: Fund Earned Interest</b>	<b>354,570</b>	<b>29,001</b>	<b>383,571</b>
<b>Participating Organization</b>			
FAO	1,570	1,267	2,837
UNDP	171,437		171,437
UNESCO	24,460		24,460
UNFPA	11,627		11,627
UNIDO	26,305	299	26,604
UNWOMEN	5,772		5,772
<b>Total: Agency earned interest</b>	<b>241,172</b>	<b>1,566</b>	<b>242,738</b>
<b>Grand Total</b>	<b>595,742</b>	<b>30,567</b>	<b>626,309</b>

#### 4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2017, the AA has transferred US\$ **87,935,988** to **16** 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 2017 (in US Dollars)**

Participating Organization	Prior Years as of 31-Dec-2016			Current Year Jan-Dec-2017			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	2,873,471	(3,372)	2,870,100		(40,846)	(40,846)	2,873,471	(44,218)	2,829,253
ILO	2,762,772	(53,459)	2,709,313	148,500	(9,527)	138,973	2,911,272	(62,986)	2,848,286
IOM	619,800		619,800				619,800		619,800
UNAIDS	532,788	(98)	532,690	125,631		125,631	658,419	(98)	658,321
UNDP	13,478,586	(1,325,194)	12,153,392	297,000		297,000	13,775,586	(1,325,194)	12,450,392
UNEP	160,000		160,000				160,000		160,000
UNESCO	5,867,200	(170,839)	5,696,360				5,867,200	(170,839)	5,696,360
UNFPA	10,757,404	(323,704)	10,433,700	124,707		124,707	10,882,111	(323,704)	10,558,407
UNHABITAT	3,825,797	(4,487)	3,821,310		(335)	(335)	3,825,797	(4,822)	3,820,975
UNHCR	880,784		880,784				880,784		880,784
UNICEF	23,607,131	(227,368)	23,379,763		(2,064)	(2,064)	23,607,131	(229,431)	23,377,700
UNIDO	3,590,165	(206,957)	3,383,207	445,500	(63,603)	381,897	4,035,665	(270,560)	3,765,104
UNODC	252,133		252,133				252,133		252,133
UNWOMEN	1,972,406	(314,054)	1,658,352				1,972,406	(314,054)	1,658,352
WFP	1,958,950	(122,779)	1,836,171	297,000		297,000	2,255,950	(122,779)	2,133,171
WHO	13,358,263	(5,283)	13,352,980		(307,024)	(307,024)	13,358,263	(312,307)	13,045,956
<b>Grand Total</b>	<b>86,497,650</b>	<b>(2,757,594)</b>	<b>83,740,056</b>	<b>1,438,338</b>	<b>(423,399)</b>	<b>1,014,939</b>	<b>87,935,988</b>	<b>(3,180,994)</b>	<b>84,754,995</b>

## 5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2017 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 2017 expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/PK100>.

## 5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2017, US\$ **1,014,939** was net funded to Participating Organizations, and US\$ **964,181** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **84,754,995** and cumulative expenditures reported by the Participating Organizations amount to US\$ **83,333,323**. This equates to an overall Fund expenditure delivery rate of **98** percent.

The agencies with the three highest delivery rates are: FAO (100%), IOM (100%) and UNEP (100%)

**Table. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2017 (in US Dollars)**

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Cumulative	
FAO	2,873,474	2,829,253	2,822,926	6,327	2,829,253	100.00
ILO	2,911,272	2,848,286	2,701,808	(2,022)	2,699,786	94.79
IOM	619,800	619,800	619,800		619,800	100.00
UNAIDS	658,419	658,321	446,552	117,426	563,978	85.67
UNDP	13,775,588	12,450,392	12,153,372	14,072	12,167,444	97.73
UNEP	160,000	160,000	160,018	(18)	160,000	100.00
UNESCO	5,867,200	5,696,360	5,696,360		5,696,360	100.00
UNFPA	10,882,125	10,558,407	10,217,356	272,189	10,489,544	99.35
UNHABITAT	3,825,797	3,820,975	3,794,862	6,369	3,801,231	99.48
UNHCR	880,784	880,784	880,784		880,784	100.00
UNICEF	23,607,156	23,377,700	23,126,058	234,454	23,360,512	99.93
UNIDO	4,035,665	3,765,104	3,194,159	92,950	3,287,108	87.30
UNODC	252,133	252,133	252,133		252,133	100.00
UNWOMEN	1,972,406	1,658,352	1,657,051	1,302	1,658,352	100.00
WFP	2,255,951	2,133,171	1,840,834	(4,711)	1,836,124	86.07
WHO	13,358,277	13,045,956	12,805,070	225,844	13,030,913	99.88
<b>Grand Total</b>	<b>87,936,048</b>	<b>84,754,995</b>	<b>82,369,143</b>	<b>964,181</b>	<b>83,333,323</b>	<b>98.32</b>

### 5.3 EXPENDITURE BY PROJECT

Table 5 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

**Table 5. Expenditure by Project within Sector, as of 31 December 2017 (in US Dollars)**

Sector / Project No.and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
<b>SPA 1 Access to services</b>						
1.1 Access to Social & Basic S	UNAIDS	On Going	125,631	125,631	35,179	28.00
1.1 Access to Social & Basic S	UNFPA	On Going	124,707	124,707	60,666	48.65
1.3 Capac for Equitable Social	UNAIDS	On Going	104,972	104,972	101,081	96.29
1.3 Capac for Equitable Social	UNFPA	On Going	233,608	233,608	228,786	97.94
1.3 Capac for Equitable Social	UNICEF	On Going	180,180	180,180	179,251	99.48
1.3 Capac for Equitable Social	WHO	On Going	199,071	199,071	184,029	92.44
<b>SPA 1 Access to services: Total</b>			<b>968,169</b>	<b>968,169</b>	<b>788,993</b>	<b>81.49</b>
<b>SPA 2 Economic growth</b>						
2.1 Creation of Employment opp	ILO	On Going	148,500	148,500		0
2.1 Creation of Employment opp	UNDP	On Going	594,000	594,000	593,986	100.00
2.1 Creation of Employment opp	UNIDO	On Going	445,500	445,500		0
<b>SPA 2 Economic growth: Total</b>			<b>1,188,000</b>	<b>1,188,000</b>	<b>593,986</b>	<b>50.00</b>
<b>SPA 3 Resilience to disasters</b>						
3.1 National, Provincial & Dis	UNDP	On Going	167,260	167,260	167,270	100.01
3.1 National, Provincial & Dis	UNHABITAT	On Going	201,207	201,207	193,245	96.04
3.1 National, Provincial & Dis	WFP	On Going	167,260	167,260	167,224	99.98
3.2 Imprvd Sustbabl Env Mgmnt	UNDP	On Going	297,000	297,000	14,055	4.73
3.2 Imprvd Sustbabl Env Mgmnt	WFP	On Going	297,000	297,000		0
<b>SPA 3 Resilience to disasters: Total</b>			<b>1,129,726</b>	<b>1,129,726</b>	<b>541,794</b>	<b>47.96</b>
<b>SPA 5 Gender &amp; social justice</b>						
5.2 Political, Economic and So	ILO	On Going	99,000	89,473	89,473	100.00
5.2 Political, Economic and So	UNIDO	On Going	99,000	99,000	92,868	93.81
5.2 Political, Economic and So	UNWOMEN	On Going	99,000	99,000	99,000	100.00
<b>SPA 5 Gender &amp; social justice: Total</b>			<b>297,000</b>	<b>287,473</b>	<b>281,341</b>	<b>97.87</b>
<b>SPA 6 Nutrition &amp; FoodSecurity</b>						
6.1 Household Food Security In	FAO	On Going	386,100	344,489	344,489	100.00
6.1 Household Food Security In	UNICEF	On Going	297,000	297,000	280,741	94.53
6.1 Household Food Security In	WFP	On Going	572,220	572,220	572,208	100.00
6.1 Household Food Security In	WHO	On Going	287,954	287,954	287,953	100.00

<b>SPA 6 Nutrition &amp; FoodSecurity: Total</b>	<b>1,543,274</b>	<b>1,501,663</b>	<b>1,485,391</b>	<b>98.92</b>
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Sector / Project No.and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
<b>Access to Safe W&amp;S</b>							
00070807	JPC2-Integrated Prog on Access	UNHABITAT	Operationally Closed	248,700	248,700	243,274	97.82
00070807	JPC2-Integrated Prog on Access	UNHCR	Operationally Closed	194,050	194,050	194,050	100.00
00070807	JPC2-Integrated Prog on Access	UNICEF	Operationally Closed	510,000	507,824	507,824	100.00
00070807	JPC2-Integrated Prog on Access	WHO	Operationally Closed	165,000	165,000	156,540	94.87
<b>Access to Safe W&amp;S: Total</b>			<b>1,117,750</b>	<b>1,115,574</b>	<b>1,101,688</b>	<b>98.76</b>	

<b>Adult Literacy</b>							
00070802	JPC1-Pre- and Elementary Education	UNESCO	Financially Closed	1,067,999	1,040,618	1,040,618	100.00
00070802	JPC1-Pre- and Elementary Education	UNHCR	Financially Closed	354,468	354,468	354,468	100.00
00070802	JPC1-Pre- and Elementary Education	UNICEF	Financially Closed	2,349,307	2,242,951	2,242,951	100.00
00070802	JPC1-Pre- and Elementary Education	WFP	Financially Closed	288,519	238,407	238,407	100.00
<b>Adult Literacy: Total</b>			<b>4,060,293</b>	<b>3,876,445</b>	<b>3,876,445</b>	<b>100.00</b>	

<b>Agriculture &amp; Rural Dev.</b>							
00070795	JPC1-Pro-Poor Sustainable Agri	FAO	Financially Closed	872,622	872,250	872,250	100.00
00070795	JPC1-Pro-Poor Sustainable Agri	ILO	Financially Closed	40,000	39,988	39,988	100.00
00070795	JPC1-Pro-Poor Sustainable Agri	UNDP	Financially Closed	425,740	425,740	425,740	100.00
00070795	JPC1-Pro-Poor Sustainable Agri	UNESCO	Financially Closed	90,000	88,904	88,904	100.00
00070795	JPC1-Pro-Poor Sustainable Agri	UNIDO	Financially Closed	532,500	486,364	486,364	100.00
00070795	JPC1-Pro-Poor Sustainable Agri	WFP	Financially Closed	106,500	101,441	101,441	100.00
<b>Agriculture &amp; Rural Dev.: Total</b>			<b>2,067,362</b>	<b>2,014,686</b>	<b>2,014,686</b>	<b>100.00</b>	

<b>Comm. Disease Contr</b>							
00070812	JPC2-Communicable Disease Cont	WHO	Financially Closed	800,000	517,849	517,849	100.00
<b>Comm. Disease Contr: Total</b>			<b>800,000</b>	<b>517,849</b>	<b>517,849</b>	<b>100.00</b>	

Decent Employ. & Poverty							
00070796	JPC2-Decent Employment & Pover	ILO	Financially Closed	723,967	707,808	707,808	100.00
00070796	JPC2-Decent Employment & Pover	UNAIDS	Financially Closed	32,000	32,000	32,000	100.00
00070796	JPC2-Decent Employment & Pover	UNDP	Financially Closed	150,000	150,000	150,000	100.00
00070796	JPC2-Decent Employment & Pover	UNESCO	Financially Closed	382,405	362,765	362,765	100.00
00070796	JPC2-Decent Employment & Pover	UNHCR	Financially Closed	80,000	80,000	80,000	100.00
00070796	JPC2-Decent Employment & Pover	UNIDO	Financially Closed	480,000	436,821	436,821	100.00
<b>Decent Employ. &amp; Poverty: Total</b>				<b>1,848,372</b>	<b>1,769,394</b>	<b>1,769,394</b>	<b>100.00</b>

Education Strengthening							
00070803	JPC2-Adult Literacy and Non-Fo	ILO	Financially Closed	211,589	204,554	204,554	100.00
00070803	JPC2-Adult Literacy and Non-Fo	UNESCO	Financially Closed	668,808	653,517	653,517	100.00
00070803	JPC2-Adult Literacy and Non-Fo	UNFPA	Financially Closed	59,400	59,400	59,400	100.00
00070803	JPC2-Adult Literacy and Non-Fo	UNHCR	Financially Closed	54,700	54,700	54,700	100.00
<b>Education Strengthening: Total</b>				<b>994,497</b>	<b>972,170</b>	<b>972,170</b>	<b>100.00</b>

Environmental Management							
00070806	JPC1-Strengthen & Operat Inst	FAO	Operationally Closed	20,000	19,999	19,999	100.00
00070806	JPC1-Strengthen & Operat Inst	ILO	Operationally Closed	30,000	26,282	26,282	100.00
00070806	JPC1-Strengthen & Operat Inst	UNDP	Operationally Closed	930,001	929,367	929,367	100.00
00070806	JPC1-Strengthen & Operat Inst	UNEP	Operationally Closed	160,000	160,000	160,000	100.00
00070806	JPC1-Strengthen & Operat Inst	UNHABITAT	Operationally Closed	200,000	195,513	195,513	100.00
00070806	JPC1-Strengthen & Operat Inst	UNIDO	Operationally Closed	200,000	200,000	173,635	86.82
<b>Environmental Management: Total</b>				<b>1,540,001</b>	<b>1,531,162</b>	<b>1,504,797</b>	<b>98.28</b>

Gender Equality							
00071294	CCT-Gender Equality	FAO	Financially Closed	877,000	876,851	876,851	100.00
00071294	CCT-Gender Equality	ILO	Financially Closed	950,000	928,370	928,370	100.00
00071294	CCT-Gender Equality	IOM	Financially Closed	295,300	295,300	295,300	100.00
00071294	CCT-Gender Equality	UNAIDS	Financially Closed	111,150	111,150	111,150	100.00

00071294	CCT-Gender Equality	UNDP	Financially Closed	4,120,000	4,113,687	4,113,687	100.00
00071294	CCT-Gender Equality	UNESCO	Financially Closed	1,400,000	1,385,764	1,385,764	100.00
00071294	CCT-Gender Equality	UNFPA	Financially Closed	348,000	301,804	301,804	100.00
00071294	CCT-Gender Equality	UNHABITAT	Financially Closed	930,000	930,000	930,000	100.00
00071294	CCT-Gender Equality	UNICEF	Financially Closed	204,000	204,000	204,000	100.00
00071294	CCT-Gender Equality	UNIDO	Financially Closed	1,110,535	1,015,611	1,015,611	100.00
00071294	CCT-Gender Equality	UNWOMEN	Financially Closed	934,015	934,015	934,015	100.00
00071294	CCT-Gender Equality	WHO	Financially Closed	600,000	598,416	598,416	100.00
<b>Gender Equality: Total</b>				<b>11,880,000</b>	<b>11,694,967</b>	<b>11,694,967</b>	<b>100.00</b>

<b>Green Ind Waste Mng</b>							
00070810	JPC5-Support Green Industres,	UNHABITAT	Financially Closed	50,000	50,000	50,000	100.00
00070810	JPC5-Support Green Industres,	UNIDO	Financially Closed	683,130	619,527	619,527	100.00
00070810	JPC5-Support Green Industres,	WHO	Financially Closed	134,500	134,500	134,500	100.00
<b>Green Ind Waste Mng: Total</b>				<b>867,630</b>	<b>804,027</b>	<b>804,027</b>	<b>100.00</b>

<b>Health Systems Dev.</b>							
00070814	JPC4-Health System Development	UNFPA	Financially Closed	80,000	80,000	80,000	100.00
00070814	JPC4-Health System Development	UNICEF	Financially Closed	80,000	64,033	64,033	100.00
00070814	JPC4-Health System Development	WHO	Financially Closed	330,000	315,171	315,171	100.00
<b>Health Systems Dev.: Total</b>				<b>489,999</b>	<b>459,203</b>	<b>459,203</b>	<b>100.00</b>

<b>HIV &amp; AIDS</b>							
00070815	JPC5-HIV & AIDS	UNAIDS	Financially Closed	284,666	284,568	284,568	100.00
00070815	JPC5-HIV & AIDS	UNFPA	Financially Closed	79,200	79,200	79,200	100.00
00070815	JPC5-HIV & AIDS	UNODC	Financially Closed	252,133	252,133	252,133	100.00
<b>HIV &amp; AIDS: Total</b>				<b>615,999</b>	<b>615,901</b>	<b>615,901</b>	<b>100.00</b>

<b>JP Disaster Risk Mangt</b>							
00070799	JPC1-Disaster Risk Manangement	FAO	Financially Closed	473,750	473,587	473,587	100.00
00070799	JPC1-Disaster Risk Manangement	IOM	Financially Closed	324,500	324,500	324,500	100.00

00070799	JPC1-Disaster Risk Management	UNDP	Financially Closed	837,204	837,204	837,204	100.00
00070799	JPC1-Disaster Risk Management	UNESCO	Financially Closed	388,750	381,786	381,786	100.00
00070799	JPC1-Disaster Risk Management	UNFPA	Financially Closed	24,844	24,844	24,844	100.00
00070799	JPC1-Disaster Risk Management	UNHABITAT	Financially Closed	996,750	996,750	990,395	99.36
00070799	JPC1-Disaster Risk Management	UNWOMEN	Financially Closed	122,520	108,017	108,017	100.00
00070799	JPC1-Disaster Risk Management	WFP	Financially Closed	554,453	499,778	499,778	100.00
00070799	JPC1-Disaster Risk Management	WHO	Financially Closed	398,750	393,467	393,467	100.00
<b>JP Disaster Risk Mangementt: Total</b>				<b>4,121,522</b>	<b>4,039,933</b>	<b>4,033,578</b>	<b>99.84</b>

<b>MDG Pro Poor Policy</b>							
00070798	JPC4-MDG-Driven Pro-Poor Policy	ILO	Financially Closed	94,650	94,635	94,635	100.00
00070798	JPC4-MDG-Driven Pro-Poor Policy	UNDP	Financially Closed	896,750	895,884	895,884	100.00
00070798	JPC4-MDG-Driven Pro-Poor Policy	UNFPA	Financially Closed	60,000	60,000	60,000	100.00
00070798	JPC4-MDG-Driven Pro-Poor Policy	UNWOMEN	Financially Closed	168,600	166,218	166,218	100.00
<b>MDG Pro Poor Policy: Total</b>				<b>1,220,000</b>	<b>1,216,738</b>	<b>1,216,738</b>	<b>100.00</b>

<b>MNCH &amp; FP/ RH</b>							
00070811	JPC1-MNCH and FP/RH in the con	UNFPA	Financially Closed	1,600,000	1,573,935	1,573,935	100.00
00070811	JPC1-MNCH and FP/RH in the con	UNICEF	Financially Closed	383,000	360,760	360,760	100.00
00070811	JPC1-MNCH and FP/RH in the con	WHO	Financially Closed	967,000	967,000	967,000	100.00
<b>MNCH &amp; FP/ RH: Total</b>				<b>2,950,000</b>	<b>2,901,695</b>	<b>2,901,695</b>	<b>100.00</b>

<b>Mob &amp; Prot Poor &amp; Vulnerable</b>							
00070797	JPC3-Empwrmnt, Mobilization & P	ILO	Operationally Closed	278,566	274,565	274,565	100.00
00070797	JPC3-Empwrmnt, Mobilization & P	UNDP	Operationally Closed	483,306	464,437	464,438	100.00
00070797	JPC3-Empwrmnt, Mobilization & P	UNFPA	Operationally Closed	377,566	365,182	365,182	100.00
00070797	JPC3-Empwrmnt, Mobilization & P	UNHCR	Operationally Closed	142,566	142,566	142,566	100.00
00070797	JPC3-Empwrmnt, Mobilization & P	UNICEF	Operationally Closed	547,370	543,744	543,744	100.00
00070797	JPC3-Empwrmnt, Mobilization & P	UNWOMEN	Operationally Closed	255,373	235,119	235,119	100.00
<b>Mob &amp; Prot Poor &amp; Vulnerable: Total</b>				<b>2,084,748</b>	<b>2,025,612</b>	<b>2,025,613</b>	<b>100.00</b>



Natural Res. Mangt							
00070808	JPC3-Integrated Natural Resour	FAO	Financially Closed	214,001	213,889	213,889	100.00
00070808	JPC3-Integrated Natural Resour	UNDP	Financially Closed	3,315,001	3,291,719	3,291,719	100.00
00070808	JPC3-Integrated Natural Resour	UNESCO	Financially Closed	359,600	337,010	337,010	100.00
<b>Natural Res. Mangt: Total</b>				<b>3,888,602</b>	<b>3,842,618</b>	<b>3,842,618</b>	<b>100.00</b>

Norway PAK Part Initiative							
00070807	JPC2-Integrated Prog on Access	WHO	Operationally Closed		(8,460)		0
00070817	Nor-Pak Partnership Initiative	UNFPA	Operationally Closed	6,157,851	5,918,779	5,918,779	100.00
00070817	Nor-Pak Partnership Initiative	UNICEF	Operationally Closed	10,349,726	10,346,212	10,346,212	100.00
00070817	Nor-Pak Partnership Initiative	WHO	Operationally Closed	6,213,924	6,213,910	6,213,910	100.00
<b>Norway PAK Part Initiative: Total</b>				<b>22,721,502</b>	<b>22,470,441</b>	<b>22,478,901</b>	<b>100.04</b>

Nutrition Health Pr							
00070813	JPC3-Nutrition and Health Prom	UNESCO	Financially Closed	271,670	255,800	255,800	100.00
00070813	JPC3-Nutrition and Health Prom	UNICEF	Financially Closed	8,010,359	7,986,729	7,986,729	100.00
00070813	JPC3-Nutrition and Health Prom	WFP	Financially Closed	130,000	119,531	119,531	100.00
00070813	JPC3-Nutrition and Health Prom	WHO	Financially Closed	3,226,077	3,226,077	3,226,077	100.00
<b>Nutrition Health Pr: Total</b>				<b>11,638,106</b>	<b>11,588,138</b>	<b>11,588,138</b>	<b>100.00</b>

Population Census							
00070816	Population Census - JP H&P	UNDP	Financially Closed	1,236,537	23,519	23,519	100.00
00070816	Population Census - JP H&P	UNFPA	Financially Closed	1,736,949	1,736,949	1,736,949	100.00
00070816	Population Census - JP H&P	UNHABITAT	Financially Closed	450,000	449,664	449,664	100.00
00070816	Population Census - JP H&P	UNWOMEN	Financially Closed	392,898	115,983	115,983	100.00
<b>Population Census: Total</b>				<b>3,816,384</b>	<b>2,326,115</b>	<b>2,326,115</b>	<b>100.00</b>

Prel & Elem Educatn							
00070805	JPC4-Secondary Education with	ILO	Financially Closed	335,000	334,112	334,112	100.00
00070805	JPC4-Secondary Education with	UNESCO	Financially Closed	234,748	232,660	232,660	100.00
00070805	JPC4-Secondary Education with	UNHCR	Financially Closed	35,000	35,000	35,000	100.00
00070805	JPC4-Secondary Education with	UNIDO	Financially Closed	435,000	426,820	426,820	100.00

<b>Prel &amp; Elem Educatn: Total</b>				<b>1,039,748</b>	<b>1,028,593</b>	<b>1,028,593</b>	<b>100.00</b>
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<b>Sec Edu with TVE&amp;LS</b>							
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00070804	JPC3-Education System Strength	UNDP	Financially Closed	282,790	224,497	224,497	100.00
00070804	JPC3-Education System Strength	UNESCO	Financially Closed	977,419	932,601	932,601	100.00
00070804	JPC3-Education System Strength	UNICEF	Financially Closed	696,214	644,267	644,267	100.00
00070804	JPC3-Education System Strength	WFP	Financially Closed	140,000	137,535	137,535	100.00
<b>Sec Edu with TVE&amp;LS: Total</b>				<b>2,096,423</b>	<b>1,938,899</b>	<b>1,938,899</b>	<b>100.00</b>

<b>Sustainable Urbaniz</b>							
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00070809	JPC4-Sustainable Urbanization	FAO	Financially Closed	30,001	28,189	28,189	100.00
00070809	JPC4-Sustainable Urbanization	UNDP	Financially Closed	40,000	36,079	36,079	100.00
00070809	JPC4-Sustainable Urbanization	UNESCO	Financially Closed	25,800	24,935	24,935	100.00
00070809	JPC4-Sustainable Urbanization	UNHABITAT	Financially Closed	749,140	749,140	749,140	100.00
00070809	JPC4-Sustainable Urbanization	UNHCR	Financially Closed	20,000	20,000	20,000	100.00
00070809	JPC4-Sustainable Urbanization	UNIDO	Financially Closed	50,000	35,461	35,461	100.00
00070809	JPC4-Sustainable Urbanization	WHO	Financially Closed	36,000	36,000	36,000	100.00
<b>Sustainable Urbaniz: Total</b>				<b>950,941</b>	<b>929,804</b>	<b>929,804</b>	<b>100.00</b>

<b>Grand Total</b>				<b>87,936,048</b>	<b>84,754,995</b>	<b>83,333,323</b>	<b>98.32</b>
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### 5.3 EXPENDITURE BY PROJECT

Table 5 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

## 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. See table below.

### 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 6. Expenditure by UNDG Budget Category, as of 31 December 2017 (in US Dollars)**

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Total	
Supplies, Commodities, Equipment and Transport (Old)	11,526,836	-	11,526,836	14.75
Personnel (Old)	9,569,318	-	9,569,318	12.24
Training of Counterparts (Old)	1,433,620	-	1,433,620	1.83
Contracts (Old)	14,624,569	-	14,624,569	18.71
Other direct costs (Old)	1,655,289	-	1,655,289	2.12
Staff & Personnel Cost (New)	2,346,018	52,489	2,398,507	3.07
Supplies, Commodities, Materials (New)	3,625,256	69,826	3,695,083	4.73
Equipment, Vehicles, Furniture and Depreciation (New)	2,690,427	58,382	2,748,809	3.52
Contractual Services (New)	20,535,186	324,870	20,860,056	26.69
Travel (New)	1,294,381	68,105	1,362,487	1.74
Transfers and Grants (New)	4,862,155	145,276	5,007,431	6.41
General Operating (New)	3,094,547	190,144	3,284,691	4.20
<b>Programme Costs Total</b>	<b>77,257,603</b>	<b>909,093</b>	<b>78,166,696</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	5,111,540	55,088	5,166,627	6.61
<b>Total</b>	<b>82,369,143</b>	<b>964,181</b>	<b>83,333,323</b>	

<sup>1</sup> **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 2017, 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\$ was deducted in AA-fees. Cumulatively, as of 31 December 2017, US\$ **870,430** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **55,088** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **5,166,627** as of 31 December 2017.

## 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 the reporting period, direct costs charged to the fund amounted to US\$ **200,000**. Cumulatively, as of 31 December 2017, US\$ **350,000** has been charged as Direct Costs.

**Table: Direct Costs**

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
UNDP	350,000	147,122	42%
<b>Total:</b>	<b>350,000</b>	<b>147,122</b>	<b>42%</b>