

**Consolidated Annual Financial  
Report of the Administrative Agent  
for  
the UNPRPD MDTF**

**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](http://mptf.undp.org)

31 May 2018

**PARTICIPATING ORGANIZATIONS**



International Labor Organization



Office of the UN High Commissioner



Pan American Health Organization



UN Department of Economic and Social Affairs



United Nations Development Programme



United Nations Educational, Science and Cultural Organization



United Nations Population Fund



United Nations Children's Fund



World Health Organization

**CONTRIBUTORS**



AUSTRALIA



CYPRUS



Department for International Development (DFID)



FINLAND



ISRAEL



MEXICO



NORWAY



SPAIN



SWEDEN

## DEFINITIONS

### **Allocation**

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

### **Approved Project/Programme**

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

### **Contributor Commitment**

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

### **Contributor Deposit**

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

### **Delivery Rate**

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

### **Indirect Support Costs**

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

### **Net Funded Amount**

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

### **Participating Organization**

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

### **Project Expenditure**

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

### **Project Financial Closure**

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

### **Project Operational Closure**

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

### **Project Start Date**

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

### **Total Approved Budget**

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

### **US Dollar Amount**

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

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## INTRODUCTION

This Consolidated Annual Financial Report of the UNPRPD MDTF 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 UNPRPD MDTF. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/RPD00>).

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 UNPRPD MDTF 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/RPD00>.

### 1. SOURCES AND USES OF FUNDS

As of 31 December 2017, 9 contributors deposited US\$ 21,257,122 in contributions and US\$ 194,114 was earned in interest.

The cumulative source of funds was US\$ 21,451,236

Of this amount, US\$ 12,289,143 has been net funded to 9 Participating Organizations, of which US\$ 10,116,574 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 212,571. Table 1 provides an overview of the overall sources, uses, and balance of the 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	2,712,280	3,817,589	21,257,122
Fund Earned Interest and Investment Income	45,928	99,416	191,646
Interest Income received from Participating Organizations	887	1,411	2,469
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
<b>Total: Sources of Funds</b>	<b>2,759,095</b>	<b>3,918,416</b>	<b>21,451,236</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	798,151	2,026,412	11,114,782
Refunds received from Participating Organizations	(53,063)	(138,425)	(238,035)
<b>Net Funded Amount</b>	<b>745,088</b>	<b>1,887,987</b>	<b>10,876,747</b>
Administrative Agent Fees	36,541	38,176	212,571
Direct Costs: (Steering Committee, Secretariat...etc.)	136,368	218,472	1,412,396
Bank Charges	304	393	1,275
Other Expenditures	(9,419)	-	-
<b>Total: Uses of Funds</b>	<b>908,884</b>	<b>2,145,029</b>	<b>12,502,990</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>1,850,211</b>	<b>1,773,388</b>	<b>8,948,247</b>
Opening Fund balance (1 January)	5,324,648	7,174,859	-
<b>Closing Fund balance (31 December)</b>	<b>7,174,859</b>	<b>8,948,247</b>	<b>8,948,247</b>
Net Funded Amount (Includes Direct Cost)	881,456	2,106,459	12,289,143
Participating Organizations' Expenditure (Includes Direct Cost)	1,988,098	2,757,091	10,116,574
<b>Balance of Funds with Participating Organizations</b>			<b>2,172,570</b>

**2. PARTNER CONTRIBUTIONS**

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

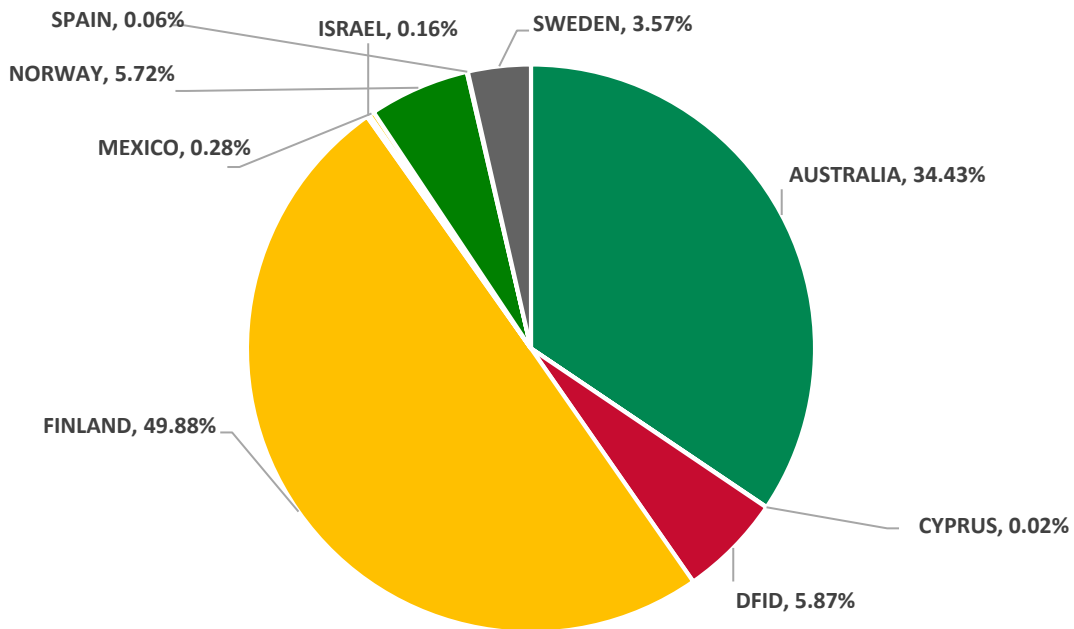
The UNPRPD MDTF is currently being financed by 10 contributors, as listed in the table below.

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
AUSTRALIA	3,135,970	2,382,170	753,800	3,135,970
Australian Agency for Int'l Development	4,182,600	4,182,600	-	4,182,600
CYPRUS	5,160	5,160	-	5,160
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	1,247,300	-	1,247,300	1,247,300
FINLAND	10,603,679	8,968,229	1,635,450	10,603,679
ISRAEL	35,000	35,000	-	35,000
MEXICO	60,000	60,000	-	60,000
NORWAY	1,215,586	1,034,546	181,039	1,215,586
SPAIN	12,378	12,378	-	12,378
SWEDEN	759,450	759,450	-	759,450
<b>Grand Total</b>	<b>21,257,122</b>	<b>17,439,533</b>	<b>3,817,589</b>	<b>21,257,122</b>

**Figure 1: Deposits by contributor, cumulative as of 31 December 2017**



### 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\$ 191,646.

Interest received from Participating Organizations amounts to US\$ 2,469, bringing the cumulative interest received to US\$ 194,114.

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	92,230	99,416	191,646
<b>Total: Fund Earned Interest</b>	<b>92,230</b>	<b>99,416</b>	<b>191,646</b>
<b>Participating Organization</b>			
UNDESA	81		81
UNESCO	977	1,411	2,388
<b>Total: Agency earned interest</b>	<b>1,058</b>	<b>1,411</b>	<b>2,469</b>
<b>Grand Total</b>	<b>93,287</b>	<b>100,827</b>	<b>194,114</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\$ 11,114,782 to 9 Participating Organizations (see list below).

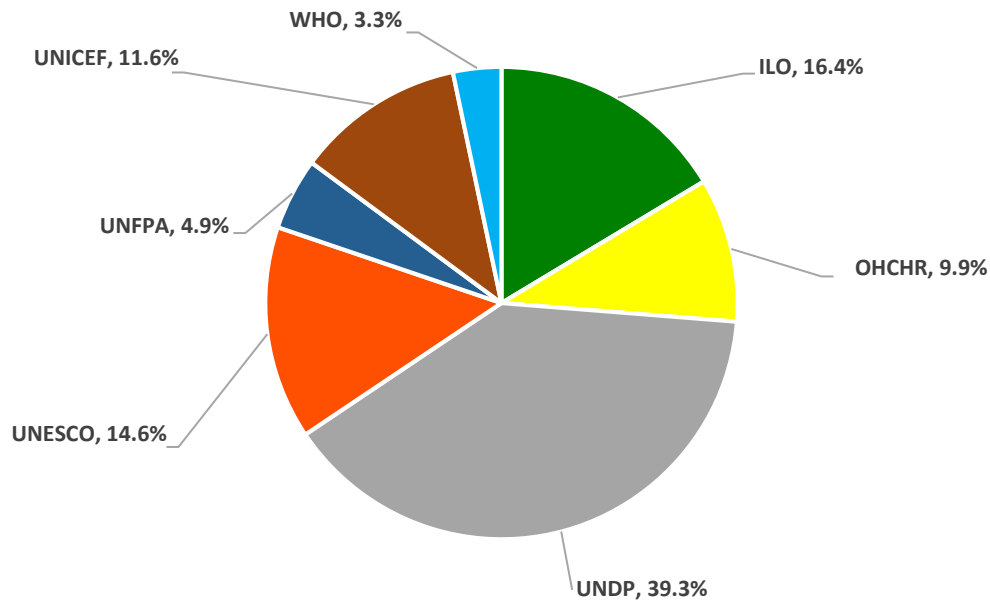
#### 4.1 TRANSFER BY PARTICIPATING ORGANIZATION

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
ILO	1,472,462	(52,295)	1,420,167	332,110		332,110	1,804,572	(52,295)	1,752,277
OHCHR	468,035		468,035	200,000	(85,934)	114,066	668,035	(85,934)	582,101
PAHO/WHO	87,500		87,500				87,500		87,500
UNDESA	53,500	(45,626)	7,874				53,500	(45,626)	7,874
UNDP	1,995,476		1,995,476	797,179		797,179	2,792,655		2,792,655
UNESCO	677,091		677,091	295,877	(264)	295,614	972,968	(264)	972,705
UNFPA	70,420		70,420	100,000		100,000	170,420		170,420
UNICEF	3,168,955	(1,689)	3,167,266	234,317	(1,825)	232,492	3,403,272	(3,514)	3,399,758
WHO	1,094,931		1,094,931	66,929	(50,402)	16,527	1,161,859	(50,402)	1,111,457
<b>Grand Total</b>	<b>9,088,370</b>	<b>(99,610)</b>	<b>8,988,760</b>	<b>2,026,412</b>	<b>(138,425)</b>	<b>1,887,987</b>	<b>11,114,782</b>	<b>(238,035)</b>	<b>10,876,747</b>

**Figure 2: Transfers amount by Participating Organization for the period of 1 January to 31 December 2017**



## 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/RPDOO>.

## 5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2017, US\$ 1,887,987 was net funded to Participating Organizations, and US\$ 1,503,610 was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 10,876,747 and cumulative expenditures reported by the Participating Organizations amount to US\$ 8,863,093. This equates to an overall Fund expenditure delivery rate of 81 percent.

The agencies with the three highest delivery rates are: UNDESA (100%), PAHO/WHO (100%) and WHO (94%)

**Table 5.1 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	
ILO	1,804,572	1,752,277	1,180,557	245,620	1,426,177	81.39
OHCHR	748,334	582,101	367,732	138,296	506,028	86.93
PAHO/WHO	87,500	87,500	52,211	34,944	87,155	99.61
UNDESA	30,464	7,874	7,874		7,874	100.00
UNDP	2,792,655	2,792,655	1,489,265	437,595	1,926,860	69.00
UNESCO	972,968	972,705	444,337	223,347	667,683	68.64
UNFPA	170,420	170,420	68,785	1,235	70,020	41.09
UNICEF	3,403,272	3,399,758	2,816,165	311,914	3,128,078	92.01
WHO	1,140,458	1,111,457	932,558	110,659	1,043,217	93.86
<b>Grand Total</b>	<b>11,150,644</b>	<b>10,876,747</b>	<b>7,359,483</b>	<b>1,503,610</b>	<b>8,863,093</b>	<b>81.49</b>

## 5.2 EXPENDITURE BY PROJECT

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

**Table 5.2 Expenditure by Project within Country, as of 31 December 2017 (in US Dollars)**

Country / Project No. and Project Title		Participating Organization	Approved Amount	Net Funded Amount	Expenditure	Delivery Rate %
<b>Armenia</b>						
00091319	UNPRPD Armenia Improving Acces	UNDP	218,528	218,528	132,050	60.43
00091319	UNPRPD Armenia Improving Acces	UNICEF	330,978	330,978	265,960	80.36
<b>Armenia Total</b>			<b>549,506</b>	<b>549,506</b>	<b>398,010</b>	<b>72.43</b>
<b>Bolivia</b>						
00092231	UNPRPD Bolivia Capacity for in	OHCHR	130,540	50,241	50,220	99.96
00092231	UNPRPD Bolivia Capacity for in	UNESCO	89,730	89,730	89,729	100.00
00092231	UNPRPD Bolivia Capacity for in	UNFPA	49,020	49,020	48,621	99.19
00092231	UNPRPD Bolivia Capacity for in	UNICEF	99,010	99,010	98,603	99.59
00092231	UNPRPD Bolivia Capacity for in	WHO	61,097	61,097	60,760	99.45
<b>Bolivia Total</b>			<b>429,397</b>	<b>349,098</b>	<b>347,933</b>	<b>99.67</b>
<b>China</b>						
00091320	UNPRPD China Support to Rights	ILO	105,966	105,966	105,966	100.00
00091320	UNPRPD China Support to Rights	UNDP	105,966	105,966	105,966	100.00
00091320	UNPRPD China Support to Rights	UNESCO	105,966	105,966	101,010	95.32
00091320	UNPRPD China Support to Rights	UNICEF	32,100	32,100	32,100	100.00
<b>China Total</b>			<b>349,998</b>	<b>349,998</b>	<b>345,042</b>	<b>98.58</b>
<b>Costa Rica<sup>1</sup></b>						
00084088	UNPRPD Costa Rica National pla	ILO	223,588	222,667	155,582	69.87
00084088	UNPRPD Costa Rica National pla	UNDP	326,412	326,412	5,537	1.70
<b>Costa Rica Total</b>			<b>550,000</b>	<b>549,079</b>	<b>161,120</b>	<b>29.34</b>
<b>Egypt</b>						
00091321	UNPRPD Egypt Jobs and Skills	ILO	167,295	167,295	157,938	94.41
00091321	UNPRPD Egypt Jobs and Skills	UNDP	182,702	182,702	171,085	93.64
<b>Egypt Total</b>			<b>349,997</b>	<b>349,997</b>	<b>329,023</b>	<b>94.01</b>
<b>Ethiopia</b>						

<sup>1</sup> UNDP expenditures are not reflected for the first phase of the project due to misalignment between UNDP and MPTF Office project numbers and will be corrected in future reporting. According to UNDP, expenditures for the first phase amount to 226.331 \$ (corresponding to 100% delivery rate).

00093449	Support to ADF - Regional proj	UNDP	414,000	414,000	395,371	95.50
00095517	UNPRPD R2 Promoting social inc	ILO	549,675	549,675	352,745	64.17
<b>Ethiopia Total</b>			<b>963,675</b>	<b>963,675</b>	<b>748,117</b>	<b>77.63</b>

<b>Fiji</b>						
00084093	UNPRPD Pacific Island Countrie	ILO	64,200	64,200	64,195	99.99
00084093	UNPRPD Pacific Island Countrie	OHCHR	200,000	200,000	128,046	64.02
00084093	UNPRPD Pacific Island Countrie	UNICEF	243,000	243,000	239,574	98.59
00084093	UNPRPD Pacific Island Countrie	WHO	42,800	42,800	42,680	99.72
<b>Fiji Total</b>			<b>550,000</b>	<b>550,000</b>	<b>474,495</b>	<b>86.27</b>

<b>India</b>						
00091322	UNPRPD India Promoting Rights	UNESCO	150,000	150,000	149,846	99.90
00091322	UNPRPD India Promoting Rights	UNICEF	200,000	200,000	199,954	99.98
<b>India Total</b>			<b>350,000</b>	<b>350,000</b>	<b>349,800</b>	<b>99.94</b>

<b>Indonesia</b>						
00084090	UNPRPD Indonesia Promoting the	ILO	278,747	274,637	273,882	99.73
00084090	UNPRPD Indonesia Promoting the	UNESCO	78,875	78,875	77,342	98.06
00084090	UNPRPD Indonesia Promoting the	WHO	169,852	169,852	173,196	101.97
<b>Indonesia Total</b>			<b>527,474</b>	<b>523,364</b>	<b>524,420</b>	<b>100.20</b>

<b>Mexico</b>						
00094644	UNPRPD Mexico	PAHO/WHO	87,500	87,500	87,155	99.61
00094644	UNPRPD Mexico	UNDP	175,000	175,000	175,000	100.00
00094644	UNPRPD Mexico	UNICEF	87,500	87,500	87,591	100.10
<b>Mexico Total</b>			<b>350,000</b>	<b>350,000</b>	<b>349,746</b>	<b>99.93</b>

<b>Moldova, Republic of</b>						
00084091	UNPRPD Moldova Paradigm shift	OHCHR	138,052	138,052	133,953	97.03
00084091	UNPRPD Moldova Paradigm shift	UNDP	163,111	163,111	163,186	100.05
00084091	UNPRPD Moldova Paradigm shift	UNICEF	104,570	102,881	102,877	100.00
00084091	UNPRPD Moldova Paradigm shift	WHO	144,160	144,160	140,722	97.62
<b>Moldova, Republic of Total</b>			<b>549,893</b>	<b>548,204</b>	<b>540,739</b>	<b>98.64</b>

<b>Mozambique</b>						
00084087	UNPRPD Mozambique UN Partnersh	UNDP	100,366	100,366	100,223	99.86
00084087	UNPRPD Mozambique UN Partnersh	UNICEF	239,680	238,353	238,353	100.00
<b>Mozambique Total</b>			<b>340,046</b>	<b>338,719</b>	<b>338,577</b>	<b>99.96</b>

<b>Occupied Palestinian Territory</b>						
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00087521	UNPRPD Palestine Awareness & M	ILO	74,900	74,332	74,332	100.00
00087521	UNPRPD Palestine Awareness & M	UNDP	48,150	48,150	48,150	100.00
00087521	UNPRPD Palestine Awareness & M	UNICEF	135,890	135,890	135,890	100.00
00087521	UNPRPD Palestine Awareness & M	WHO	90,950	90,950	90,950	100.00
<b>Occupied Palestinian Territory Total</b>			<b>349,890</b>	<b>349,322</b>	<b>349,322</b>	<b>100.00</b>

<b>South Africa</b>						
00085929	UNPRPD South Africa UNCRPD	OHCHR	140,170	98,443	98,443	100.00
00085929	UNPRPD South Africa UNCRPD	UNDP	113,420	113,420	108,880	96.00
00085929	UNPRPD South Africa UNCRPD	UNICEF	96,300	96,300	97,367	101.11
<b>South Africa Total</b>			<b>349,890</b>	<b>308,163</b>	<b>304,690</b>	<b>98.87</b>

<b>Sudan</b>						
00091323	UNPRPD Sudan Promoting Access	UNESCO	121,980	121,716	121,716	100.00
00091323	UNPRPD Sudan Promoting Access	UNICEF	117,700	117,700	117,700	100.00
00091323	UNPRPD Sudan Promoting Access	WHO	110,000	80,999	80,999	100.00
<b>Sudan Total</b>			<b>349,680</b>	<b>320,415</b>	<b>320,415</b>	<b>100.00</b>

<b>Tajikistan</b>						
00092306	UNPRPD Tajikistan Inclusive Po	UNDP	155,000	155,000	90,000	58.06
00092306	UNPRPD Tajikistan Inclusive Po	UNICEF	213,071	213,071	144,997	68.05
00092306	UNPRPD Tajikistan Inclusive Po	WHO	181,929	181,929	115,000	63.21
<b>Tajikistan Total</b>			<b>550,000</b>	<b>550,000</b>	<b>349,997</b>	<b>63.64</b>

<b>Togo</b>						
00084094	UNPRPD Togo Promoting the righ	OHCHR	39,572	39,572	39,572	100.00
00084094	UNPRPD Togo Promoting the righ	UNICEF	345,504	345,504	340,038	98.42
00084094	UNPRPD Togo Promoting the righ	WHO	163,072	163,072	162,323	99.54
<b>Togo Total</b>			<b>548,148</b>	<b>548,148</b>	<b>541,933</b>	<b>98.87</b>

<b>Tunisia</b>						
00087795	UNPRPD New Tunisia	ILO	65,000	50,891	50,891	100.00
00087795	UNPRPD New Tunisia	OHCHR	100,000	55,793	55,793	100.00
00087795	UNPRPD New Tunisia	UNICEF	185,000	184,502	184,502	100.00
<b>Tunisia Total</b>			<b>350,000</b>	<b>291,186</b>	<b>291,186</b>	<b>100.00</b>

<b>Uganda</b>						
00092230	UNPRPD Uganda Promoting Rights	UNESCO	226,417	226,417	128,039	56.55
00092230	UNPRPD Uganda Promoting Rights	UNICEF	317,790	317,790	218,485	68.75
<b>Uganda Total</b>			<b>544,207</b>	<b>544,207</b>	<b>346,524</b>	<b>63.67</b>

<b>Ukraine</b>						
00084095	UNPRPD Ukraine Promoting mains	UNDP	415,800	415,800	221,410	53.25
00084095	UNPRPD Ukraine Promoting mains	UNICEF	58,900	58,900	58,900	100.00
00084095	UNPRPD Ukraine Promoting mains	WHO	58,900	58,900	58,888	99.98
<b>Ukraine Total</b>			<b>533,600</b>	<b>533,600</b>	<b>339,198</b>	<b>63.57</b>

<b>United Nations</b>						
00085729	UNPRPD Global Post-2015 develo	UNDESA	30,464	7,874	7,874	100.00
00085729	UNPRPD Global Post-2015 develo	UNDP	64,200	64,200		0
00085729	UNPRPD Global Post-2015 develo	UNICEF	160,179	160,179	157,930	98.60
00091747	UNPRPD - Disability Statistics	ILO	125,201	93,090	60,979	65.51
00091747	UNPRPD - Disability Statistics	UNFPA	21,400	21,400	21,400	100.00
00091747	UNPRPD - Disability Statistics	UNICEF	117,700	117,700	117,567	99.89
00091747	UNPRPD - Disability Statistics	WHO	117,699	117,699	117,699	100.00
00096832	Enhancing multi-stakeholder di	UNICEF	128,400	128,400	128,400	100.00
<b>United Nations Total</b>			<b>765,243</b>	<b>710,542</b>	<b>611,850</b>	<b>86.11</b>

<b>Viet Nam</b>						
00085728	UNPRPD Vietnam Disability Righ	ILO	150,000	149,523	129,666	86.72
00085728	UNPRPD Vietnam Disability Righ	UNDP	210,000	210,000	210,000	100.00
00085728	UNPRPD Vietnam Disability Righ	UNICEF	190,000	190,000	161,291	84.89
<b>Viet Nam Total</b>			<b>550,000</b>	<b>549,523</b>	<b>500,957</b>	<b>91.16</b>

<b>Zimbabwe</b>						
00108075	Advancing the Rights of Women	UNDP	100,000	100,000		0
00108075	Advancing the Rights of Women	UNESCO	200,000	200,000		0
00108075	Advancing the Rights of Women	UNFPA	100,000	100,000		0
<b>Zimbabwe Total</b>			<b>400,000</b>	<b>400,000</b>		<b>0</b>

<b>Grand Total</b>			<b>11,150,644</b>	<b>10,876,747</b>	<b>8,863,093</b>	<b>81.49</b>
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### 5.3 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 the following eight categories:

#### 2012 CEB Expense Categories

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

**Table 5.3 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	
Staff & Personnel Cost (New)	733,865	169,960	903,824	10.90
Suppl, Comm, Materials (New)	33,696	12,515	46,211	0.56
Equip, Veh, Furn, Depn (New)	67,556	15,732	83,288	1.00
Contractual Services (New)	2,482,396	490,299	2,972,695	35.84
Travel (New)	781,818	153,437	935,255	11.28
Transfers and Grants (New)	1,848,331	383,022	2,231,353	26.90
General Operating (New)	941,843	180,292	1,122,135	13.53
<b>Programme Costs Total</b>	<b>6,889,504</b>	<b>1,405,257</b>	<b>8,294,761</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	469,979	98,353	568,332	6.85
<b>Total</b>	<b>7,359,483</b>	<b>1,503,610</b>	<b>8,863,093</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\$ 38,176 was deducted in AA-fees. Cumulatively, as of 31 December 2017, US\$ 212,571 has been charged in AA-fees.
- Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 98,353 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 568,332 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\$ 218,472. Cumulatively, as of 31 December 2017, US\$ 1,412,396 has been charged as Direct Costs.

**Table 6: Direct Costs**

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
UNDP	1,412,396	1,253,481	89%
<b>Total:</b>	<b>1,412,396</b>	<b>1,253,481</b>	<b>89%</b>