

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

for the period 1 January to 31 December 2018

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

May 2019

PARTICIPATING ORGANIZATIONS



International Labour Organisation



Office of the UN High Commissioner for Human Rights



Pan American Health Organization



UN Department of Economic and Social Affairs



United Nations Development Programme



United Nations Educational, Science and Cultural Organization



United Nations Population Fund



United Nations Children's Fund



UNWOMEN



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 Disability 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 **2018** and provides financial data on progress made in the implementation of projects of the **UNPRPD Disability Fund**. 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.

2018 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **UNPRPD Disability Fund** using the pass-through funding modality as of 31 December **2018**. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/RPDOO>.

1. SOURCES AND USES OF FUNDS

As of 31 December **2018**, 9 contributors deposited US\$ **25,433,507** in contributions and US\$ **277,751** was earned in interest.

The cumulative source of funds was US\$ **25,711,258**.

Of this amount, US\$ **20,925,341** has been net funded to **10** Participating Organizations, of which US\$ **12,980,510** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **254,335**. Table 1 provides an overview of the overall sources, uses, and balance of the **UNPRPD Disability Fund** as of 31 December 2018.

Table 1. Financial Overview, as of 31 December 2018 (in US Dollars)

	Annual 2017	Annual 2018	Cumulative
Sources of Funds			
Contributions from donors	3,817,589	4,176,385	25,433,507
Fund Earned Interest and Investment Income	99,416	82,984	274,629
Interest Income received from Participating Organizations	1,411	653	3,122
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	3,918,416	4,260,021	25,711,258
Use of Funds			
Transfers to Participating Organizations	2,026,412	7,584,557	18,699,339
Refunds received from Participating Organizations	(138,425)	(26,569)	(264,604)
Net Funded Amount	1,887,987	7,557,988	18,434,735
Administrative Agent Fees	38,176	41,764	254,335
Direct Costs: (Steering Committee, Secretariat...etc.)	218,472	1,078,210	2,490,606
Bank Charges	393	305	1,580
Other Expenditures	-	-	-
Total: Uses of Funds	2,145,029	8,678,267	21,181,257
Change in Fund cash balance with Administrative Agent	1,773,388	(4,418,246)	4,530,001
Opening Fund balance (1 January)	7,174,859	8,948,247	-
Closing Fund balance (31 December)	8,948,247	4,530,001	4,530,001
Net Funded Amount (Includes Direct Cost)	2,106,459	8,636,198	20,925,341
Participating Organizations' Expenditure (Includes Direct Cost)	2,757,091	2,863,936	12,980,510
Balance of Funds with Participating Organizations			7,944,832

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2018.

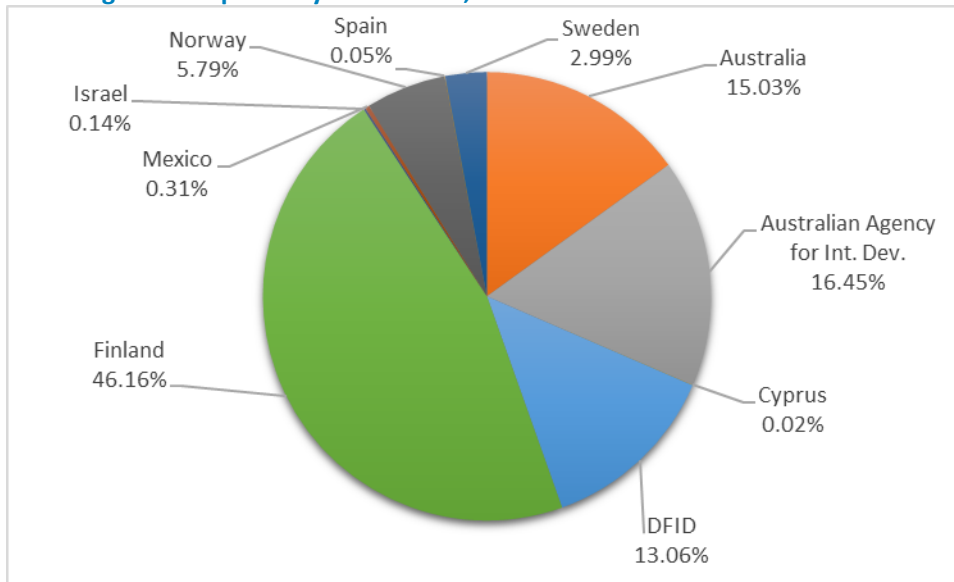
The **UNPRPD Disability Fund** is currently being financed by **10** contributors, as listed in the table below.

The table below includes commitments made up to 31 December 2018 through signed Standard Administrative Agreements, and deposits made through 2018. It does not include commitments that were made to the fund beyond 2018.

Table 2. Contributors' Commitments and Deposits, as of 31 December 2018 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2017 Deposits	Current Year Jan-Dec-2018 Deposits	Total Deposits
AUSTRALIA	3,823,840	3,135,970	687,870	3,823,840
Australian Agency for International Development	4,182,600	4,182,600	-	4,182,600
CYPRUS	5,160	5,160	-	5,160
Department for International Development (DFID)	3,321,377	1,247,300	2,074,077	3,321,377
FINLAND	11,740,279	10,603,679	1,136,600	11,740,279
ISRAEL	35,000	35,000	-	35,000
MEXICO	80,000	60,000	20,000	80,000
NORWAY	1,473,423	1,215,586	257,838	1,473,423
SPAIN	12,378	12,378	-	12,378
SWEDEN	759,450	759,450	-	759,450
Grand Total	25,433,507	21,257,122	4,176,385	25,433,507

Figure 1: Deposits by contributor, cumulative as of 31 December 2018



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 **2018**, Fund earned interest amounts to US\$ **274,629**.

Interest received from Participating Organizations amounts to US\$ **3,122**, bringing the cumulative interest received to US\$ **277,751**.

Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2018 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Total
Administrative Agent			
Fund Earned Interest and Investment Income	191,646	82,984	274,629
Total: Fund Earned Interest	191,646	82,984	274,629
Participating Organization			
UNDESA	81		81
UNESCO	2,388	653	3,041
Total: Agency earned interest	2,469	653	3,122
Grand Total	194,114	83,637	277,751

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December **2018**, the AA has transferred US\$ **18,699,339** to **10** Participating Organizations (see list below).

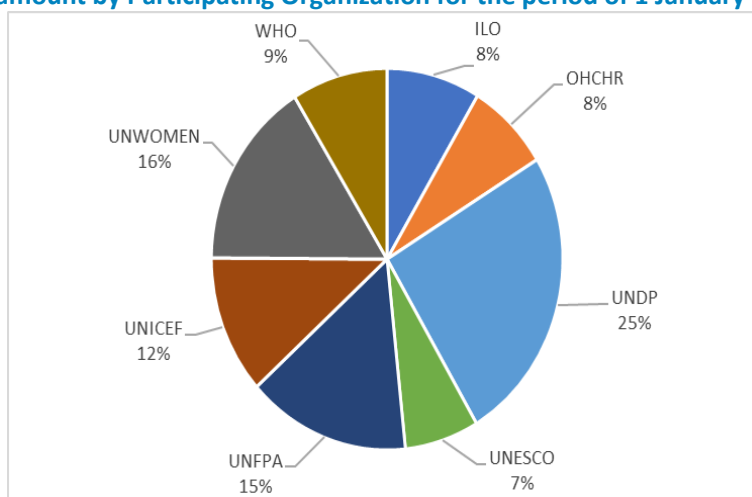
4.1 TRANSFER BY PARTICIPATING ORGANIZATION

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 2018 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2017			Current Year Jan-Dec-2018			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
ILO	1,804,572	(52,295)	1,752,277	653,108	(15,362)	637,746	2,457,680	(67,657)	2,390,023
OHCHR	668,035	(85,934)	582,101	580,515		580,515	1,248,550	(85,934)	1,162,616
PAHO/WHO	87,500		87,500				87,500		87,500
UNDESA	53,500	(45,626)	7,874				53,500	(45,626)	7,874
UNDP	2,792,655		2,792,655	1,914,818		1,914,818	4,707,473		4,707,473
UNESCO	972,968	(264)	972,705	517,644	(295)	517,349	1,490,612	(559)	1,490,054
UNFPA	170,420		170,420	1,137,254	(399)	1,136,855	1,307,674	(399)	1,307,275
UNICEF	3,403,272	(3,514)	3,399,758	892,922	(6,082)	886,840	4,296,194	(9,596)	4,286,598
UNWOMEN				1,219,412		1,219,412	1,219,412		1,219,412
WHO	1,161,859	(50,402)	1,111,457	668,884	(4,431)	664,453	1,830,743	(54,833)	1,775,910
Grand Total	11,114,782	(238,035)	10,876,747	7,584,557	(26,569)	7,557,988	18,699,339	(264,604)	18,434,735

Figure 2: Transfers amount by Participating Organization for the period of 1 January to 31 December 2018



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year **2018** 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 **2018** expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/RPD00>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In **2018**, US\$ **7,557,988** was net funded to Participating Organizations, and US\$ **2,479,940** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **18,434,735** and cumulative expenditures reported by the Participating Organizations amount to US\$ **11,343,033**. This equates to an overall Fund expenditure delivery rate of **62** percent.

Table 5.1 Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2018 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Cumulative	
ILO	2,457,680	2,390,023	1,426,177	254,894	1,681,071	70.34
OHCHR	1,248,550	1,162,616	506,028	266,440	772,468	66.44
PAHO/WHO	87,500	87,500	87,155		87,155	99.61
UNDESA	30,464	7,874	7,874		7,874	100.00
UNDP	4,707,473	4,707,473	1,926,860	867,113	2,793,973	59.35
UNESCO	1,490,612	1,490,054	667,683	302,145	969,829	65.09
UNFPA	1,307,674	1,307,275	70,020	221,414	291,434	22.29
UNICEF	4,296,194	4,286,598	3,128,078	232,969	3,361,048	78.41
UNWOMEN	1,219,412	1,219,412		240,018	240,018	19.68
WHO	1,809,342	1,775,910	1,043,217	94,945	1,138,163	64.09
Grand Total	18,654,902	18,434,735	8,863,093	2,479,940	11,343,032	61.53

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 2018 (in US Dollars)

Country / Project No.and Project Title		Participating Organization	Approved Amount	Net Funded Amount	Expenditure	Delivery Rate %
Armenia						
00091319	UNPRPD Armenia Improving Acces	UNDP	218,528	218,528	189,644	86.78
00091319	UNPRPD Armenia Improving Acces	UNICEF	330,978	330,978	285,933	86.39
Armenia Total			549,506	549,506	475,578	86.55
Benin						
00108684	Delivering as One to Advance D	UNDP	100,000	100,000	41,558	41.56
00108684	Delivering as One to Advance D	UNFPA	100,000	100,000	63,362	63.36
00108684	Delivering as One to Advance D	UNICEF	100,000	100,000	36,464	36.46
00108684	Delivering as One to Advance D	WHO	100,000	100,000	34,715	34.71
Benin Total			400,000	400,000	176,099	44.02
Bhutan						
00111046	Advancing the rights of people	UNDP	171,200	171,200		0
00111046	Advancing the rights of people	UNICEF	127,150	127,150		0
00111046	Advancing the rights of people	WHO	101,650	101,650	6,918	6.81
Bhutan Total			400,000	400,000	6,918	1.73
Bolivia						
00092231	UNPRPD Bolivia Capacity for in	OHCHR	50,241	50,241	50,220	99.96
00092231	UNPRPD Bolivia Capacity for in	UNESCO	143,444	143,444	89,729	62.55
00092231	UNPRPD Bolivia Capacity for in	UNFPA	103,158	102,759	48,621	47.32
00092231	UNPRPD Bolivia Capacity for in	UNICEF	145,555	145,148	98,603	67.93
00092231	UNPRPD Bolivia Capacity for in	WHO	106,700	106,363	60,760	57.13
Bolivia Total			549,098	547,954	347,933	63.50
Cambodia						
00109167	Access to justice without barr	OHCHR	189,166	189,166	87,109	46.05
00109167	Access to justice without barr	UNDP	197,308	197,308	51,297	26.00
Cambodia Total			386,474	386,474	138,406	35.81

China						
00091320	UNPRPD China Support to Rights	ILO	105,966	105,966	105,966	100.00
00091320	UNPRPD China Support to Rights	UNDP	161,966	161,966	108,549	67.02
00091320	UNPRPD China Support to Rights	UNESCO	201,966	201,966	123,844	61.32
00091320	UNPRPD China Support to Rights	UNFPA	28,000	28,000		0
00091320	UNPRPD China Support to Rights	UNICEF	52,100	52,100	32,100	61.61
China Total			549,998	549,998	370,458	67.36

Costa Rica						
00084088	UNPRPD Costa Rica National pla	ILO	223,588	222,667	206,562	92.77
00084088	UNPRPD Costa Rica National pla	UNDP	326,412	326,412	326,361	99.98
Costa Rica Total			550,000	549,079	532,923	97.06

Egypt						
00091321	UNPRPD Egypt Jobs and Skills	ILO	317,295	307,938	157,938	51.29
00091321	UNPRPD Egypt Jobs and Skills	UNDP	232,702	232,702	171,085	73.52
Egypt Total			549,997	540,640	329,023	60.86

Ethiopia						
00093449	Support to ADF - Regional proj	UNDP	414,000	414,000	430,365	103.95
00095517	UNPRPD R2 Promoting social inc	ILO	549,675	549,675	464,900	84.58
Ethiopia Total			963,675	963,675	895,265	92.90

Fiji						
00084093	UNPRPD Pacific Island Countrie	ILO	64,200	64,200	64,195	99.99
00084093	UNPRPD Pacific Island Countrie	OHCHR	200,000	200,000	196,320	98.16
00084093	UNPRPD Pacific Island Countrie	UNICEF	243,000	239,574	239,574	100.00
00084093	UNPRPD Pacific Island Countrie	WHO	42,800	42,680	42,680	100.00
Fiji Total			550,000	546,454	542,769	99.33

Guatemala						
00109261	Addressing Labor Inclusion for	OHCHR	107,643	107,643		0
00109261	Addressing Labor Inclusion for	UNDP	184,714	184,714	85,708	46.40
00109261	Addressing Labor Inclusion for	UNESCO	107,643	107,643	33,136	30.78
Guatemala Total			400,000	400,000	118,843	29.71

India						
00091322	UNPRPD India Promoting Rights	UNDP	199,876	199,876		0
00091322	UNPRPD India Promoting Rights	UNESCO	150,000	149,705	149,705	100.00
00091322	UNPRPD India Promoting Rights	UNICEF	200,000	200,000	199,957	99.98
India Total			549,876	549,581	349,662	63.62

Indonesia						
00084090	UNPRPD Indonesia Promoting the	ILO	278,747	273,882	273,882	100.00
00084090	UNPRPD Indonesia Promoting the	UNESCO	78,875	78,875	77,342	98.06
00084090	UNPRPD Indonesia Promoting the	WHO	169,852	169,852	169,851	100.00
Indonesia Total			527,474	522,609	521,075	99.71

Korea, Democratic People's Rep						
00112316	UNPRPD - DPRK - Leveraging Ear	UNICEF	200,002	200,002		0
Korea, Democratic People's Rep Total			200,002	200,002		0

Malawi						
00109168	Advancing disability rights to	UNDP	100,000	100,000	18,051	18.05
00109168	Advancing disability rights to	UNFPA	100,000	100,000	4,476	4.48
00109168	Advancing disability rights to	UNICEF	100,000	100,000		0
00109168	Advancing disability rights to	UNWOMEN	100,000	100,000	31,418	31.42
Malawi Total			400,000	400,000	53,946	13.49

Mexico						
00094644	UNPRPD Mexico	PAHO/WHO	87,500	87,500	87,155	99.61
00094644	UNPRPD Mexico	UNDP	375,002	375,002	176,168	46.98
00094644	UNPRPD Mexico	UNICEF	87,500	87,500	87,591	100.10
Mexico Total			550,002	550,002	350,915	63.80

Moldova, Republic of						
00084091	UNPRPD Moldova Paradigm shift	OHCHR	138,052	138,052	133,942	97.02
00084091	UNPRPD Moldova Paradigm shift	UNDP	163,111	163,111	163,106	100.00
00084091	UNPRPD Moldova Paradigm shift	UNICEF	104,570	102,881	102,881	100.00
00084091	UNPRPD Moldova Paradigm shift	WHO	144,160	140,945	140,945	100.00
Moldova, Republic of Total			549,893	544,989	540,874	99.24

Morocco						
00109892	Changing mindsets and instilli	UNDP	87,587	87,587		0
00109892	Changing mindsets and instilli	UNESCO	142,854	142,854	23,298	16.31
00109892	Changing mindsets and instilli	UNFPA	90,608	90,608		0
00109892	Changing mindsets and instilli	WHO	78,645	78,645		0
Morocco Total			399,694	399,694	23,298	5.83

Mozambique						
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
Mozambique Total			340,046	338,719	338,577	99.96

Namibia						
00113184	UNPRPD_R3_ Access to Services	UNDP	122,748	122,748		0
00113184	UNPRPD_R3_ Access to Services	UNFPA	99,428	99,428		0
00113184	UNPRPD_R3_ Access to Services	UNICEF	177,824	177,824		0
Namibia Total			400,000	400,000		0

Nepal						
00112314	UNPRPD - NEPAL- Aawaaz (Voice)	UNDP	100,000	100,000		0
00112314	UNPRPD - NEPAL- Aawaaz (Voice)	UNFPA	100,000	100,000		0
00112314	UNPRPD - NEPAL- Aawaaz (Voice)	UNWOMEN	100,000	100,000	6,542	6.54
00112314	UNPRPD - NEPAL- Aawaaz (Voice)	WHO	100,000	100,000		0
Nepal Total			400,000	400,000	6,542	1.64

Occupied Palestinian Territory						
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
Occupied Palestinian Territory Total			349,890	349,322	349,322	100.00

Pakistan						
00109169	Moving from Charity model to R	UNWOMEN	400,000	400,000	101,462	25.37
Pakistan Total			400,000	400,000	101,462	25.37

Peru						
00109170	ACCESS TO DECENT EMPLOYMENT FO	ILO	111,815	111,815	290	0.26
00109170	ACCESS TO DECENT EMPLOYMENT FO	UNESCO	117,433	117,433	31,062	26.45
00109170	ACCESS TO DECENT EMPLOYMENT FO	UNFPA	123,401	123,401	15,720	12.74
Peru Total			352,649	352,649	47,072	13.35

Republic of North Macedonia						
00110653	Working bottom up ? building a	UNDP	100,000	100,000	13,078	13.08
00110653	Working bottom up ? building a	UNFPA	100,000	100,000	12,183	12.18
00110653	Working bottom up ? building a	UNICEF	100,000	100,000	26,403	26.40
00110653	Working bottom up ? building a	UNWOMEN	100,000	100,000	6,542	6.54
Republic of North Macedonia Total			400,000	400,000	58,207	14.55

Serbia						
00109257	Autonomy, Voice and Participat	ILO	24,610	24,610	1,521	6.18
00109257	Autonomy, Voice and Participat	OHCHR	122,611	122,611	70,140	57.21
00109257	Autonomy, Voice and Participat	UNDP	106,433	106,433	53,918	50.66
00109257	Autonomy, Voice and Participat	UNFPA	30,890	30,890	29,023	93.96
00109257	Autonomy, Voice and Participat	UNWOMEN	114,918	114,918	33,644	29.28
Serbia Total			399,462	399,462	188,246	47.12

South Africa						
00085929	UNPRPD South Africa UNCRPD	OHCHR	140,170	98,443	98,443	100.00
00085929	UNPRPD South Africa UNCRPD	UNDP	113,420	113,420	111,988	98.74
00085929	UNPRPD South Africa UNCRPD	UNICEF	96,300	96,300	96,300	100.00
South Africa Total			349,890	308,163	306,730	99.54

Sudan						
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
Sudan Total			349,680	320,415	320,415	100.00

Tajikistan						
00092306	UNPRPD Tajikistan Inclusive Po	UNDP	155,000	155,000	119,990	77.41
00092306	UNPRPD Tajikistan Inclusive Po	UNICEF	213,071	213,071	179,507	84.25
00092306	UNPRPD Tajikistan Inclusive Po	WHO	181,929	181,929	130,989	72.00
Tajikistan Total			550,000	550,000	430,486	78.27

Timor-Leste						
00109007	Empower for Change - Reducing	UNWOMEN	279,090	279,090	47,732	17.10
00109007	Empower for Change - Reducing	WHO	120,910	120,910	40,446	33.45
Timor-Leste Total			400,000	400,000	88,178	22.04

Togo						
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	345,509	100.00
00084094	UNPRPD Togo Promoting the righ	WHO	163,072	162,323	162,323	100.00
Togo Total			548,148	547,399	547,403	100.00

Tunisia						
00087795	UNPRPD New Tunisia	ILO	65,000	50,891	50,891	100.00
00087795	UNPRPD New Tunisia	OHCHR	261,095	216,888	96,722	44.60
00087795	UNPRPD New Tunisia	UNDP	38,958	38,958		0
00087795	UNPRPD New Tunisia	UNICEF	185,000	184,502	184,502	100.00
Tunisia Total			550,053	491,239	332,114	67.61

Uganda						
00092230	UNPRPD Uganda Promoting Rights	UNESCO	226,417	226,417	188,766	83.37
00092230	UNPRPD Uganda Promoting Rights	UNICEF	317,790	317,790	284,028	89.38
Uganda Total			544,207	544,207	472,794	86.88

Ukraine						
00084095	UNPRPD Ukraine Promoting mains	UNDP	415,800	415,800	374,735	90.12
00084095	UNPRPD Ukraine Promoting mains	UNICEF	58,900	58,900	58,900	100.00
00084095	UNPRPD Ukraine Promoting mains	WHO	58,900	58,890	58,888	100.00
Ukraine Total			533,600	533,590	492,522	92.30

United Nations						
00085729	UNPRPD Global Post-2015 develo	UNDESA	30,464	7,874	7,874	100.00
00085729 ¹	UNPRPD Global Post-2015 develo	UNDP	64,200	64,200		0
00085729	UNPRPD Global Post-2015 develo	UNICEF	160,179	157,930	157,930	100.00
00091747	UNPRPD - Disability Statistics	ILO	125,201	92,890	92,890	100.00
00091747	UNPRPD - Disability Statistics	UNFPA	21,400	21,400	21,400	100.00
00091747	UNPRPD - Disability Statistics	UNICEF	139,101	139,101	134,522	96.71
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
00112679	Formulation of a UN system-wid	ILO	124,997	124,997	16,471	13.18
00113185	UNPRPD_R3_Political and public	UNDP	99,992	99,992		0
United Nations Total			1,011,633	954,483	677,186	70.95

Uruguay						
00109025	The right to equality and non-	UNFPA	152,475	152,475	40,996	26.89
00109025	The right to equality and non-	UNWOMEN	125,404	125,404	12,677	10.11
00109025	The right to equality and non-	WHO	122,076	122,076		0
Uruguay Total			399,955	399,955	53,673	13.42

¹ UNDP expenditures are not reflected due to misalignment between UNDP and MPTF Office project numbers. UNDP will correct the expenditures. According to UNDP, expenditures amount to 14.445\$.

Viet Nam						
00085728	UNPRPD Vietnam Disability Righ	ILO	150,000	144,474	144,474	100.00
00085728	UNPRPD Vietnam Disability Righ	UNDP	210,000	210,000	210,000	100.00
00085728	UNPRPD Vietnam Disability Righ	UNICEF	190,000	190,000	190,000	100.00
Viet Nam Total			550,000	544,474	544,474	100.00

Zambia						
00109891	Promoting disability inclusion	ILO	241,686	241,686	26,760	11.07
00109891	Promoting disability inclusion	UNFPA	158,314	158,314	55,652	35.15
Zambia Total			400,000	400,000	82,412	20.60

Zimbabwe						
00108075	Advancing the Rights of Women	UNDP	100,000	100,000		0
00108075	Advancing the Rights of Women	UNESCO	200,000	200,000	131,230	65.62
00108075	Advancing the Rights of Women	UNFPA	100,000	100,000		0
Zimbabwe Total			400,000	400,000	131,230	32.81

Grand Total			18,654,902	18,434,735	11,343,033	61.53
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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 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 2018 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Total	
Staff & Personnel Cost	903,824	330,319	1,234,143	11.69
Suppl, Comm, Materials	46,211	22,225	68,436	0.65
Equip, Veh, Furn, Depn	83,288	18,884	102,172	0.97
Contractual Services	2,972,695	956,751	3,929,446	37.21
Travel	935,255	160,289	1,095,543	10.38
Transfers and Grants	2,231,353	320,132	2,551,485	24.16
General Operating	1,122,135	456,081	1,578,216	14.95
Programme Costs Total	8,294,761	2,264,681	10,559,442	100.00
¹ Indirect Support Costs Total	568,332	215,259	783,590	7.42
Total	8,863,093	2,479,940	11,343,032	

¹ **Indirect Support Costs** charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation. The percentage may therefore appear to exceed the 7% agreed-upon for on-going projects. Once projects are financially closed, this number is not to exceed 7%.

6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December 2018, 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\$ **41,764** was deducted in AA-fees. Cumulatively, as of 31 December 2018, US\$ **254,335** has been charged in AA-fees.
- Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **215,259** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **783,590** as of 31 December 2018.

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\$ **1,078,210**. Cumulatively, as of 31 December 2018, US\$ **2,490,606** has been charged as Direct Costs.

Table: Direct Costs

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
UNDP	2,490,606	1,637,477	66%
Total:	2,490,606	1,637,477	66%