

**Consolidated Annual Financial
Report of the Administrative Agent
of
the Tanzania One UN Fund**

for the period 1 January to 31 December 2015

**Multi-Partner Trust Fund Office
Bureau for Management Services
United Nations Development Programme
[GATEWAY: http://mptf.undp.org](http://mptf.undp.org)**

PARTICIPATING ORGANIZATIONS



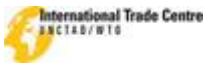
Food and Agriculture Organization



International Labour Organisation



International Organisation for Migration



International Trade Centre



Office of the UN High Commissioner for Human Rights



Joint United Nations Programme on HIV/AIDS



United Nations Capital Development Fund



UN Conference on Trade and Development



United Nations Development Program



United Nations Environment Programme



United Nations Educational, Scientific and Cultural Organization



United Nations Population Fund

CONTRIBUTORS



Canadian International Development Agency



Department for International Development (DFID)



Delivering Results Together



Expanded DaO Funding Window



Finland, Government of



Irish Aid



Netherlands, Government of



Norway, Government of



Swiss Agency for Development and Cooperation



Swedish International Development Cooperation Agency



Spain, Government of



UN Centre for Human Settlement



UN High Commissioner for Refugees



United Nations Children's Fund



UN Industrial Development Organisation



UN Office for Drug and Crime



United Nations Entity for Gender Equality
Empowerment of Women



World Food Programme



World Health Organization

DEFINITIONS

Allocation

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

Approved Project/Programme

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

Contributor Commitment

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

Contributor Deposit

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

Delivery Rate

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

Indirect Support Costs

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

Net Funded Amount

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

Participating Organization

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

Project Expenditure

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

Project Financial Closure

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

Project Operational Closure

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

Project Start Date

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

Total Approved Budget

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

US Dollar Amount

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

2015 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the Tanzania One UN Fund using the pass-through funding modality as of 31 December 2015. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/TZ100>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2015, 11 contributors have deposited US\$ 217,572,472 in contributions and US\$ 1,898,398 has been earned in interest,

bringing the cumulative source of funds to US\$ 219,470,870 (see respectively Tables 2 and 3).

Of this amount, US\$ 223,314,574 has been transferred to 20 Participating Organizations, of which US\$ 191,125,543 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 2,175,725. Table 1 provides an overview of the overall sources, uses, and balance of the Tanzania One UN Fund as of 31 December 2015.

Table 1. Financial Overview, as of 31 December 2015 (in US Dollars)

	Annual 2014	Annual 2015	Cumulative
Sources of Funds			
Gross Contributions	28,532,324	17,519,683	217,572,472
Fund Earned Interest and Investment Income	29,485	28,476	1,260,175
Interest Income received from Participating Organizations	8,148	3,898	638,223
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	28,569,956	17,552,057	219,470,870
Use of Funds			
Transfers to Participating Organizations	32,031,770	25,001,441	223,314,574
Refunds received from Participating Organizations	(198,910)	(518,561)	(6,966,668)
Net Funded Amount to Participating Organizations	31,832,860	24,482,880	216,347,906
Administrative Agent Fees	285,323	175,197	2,175,725
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	801	348	4,683
Other Expenditures	-	-	-
Total: Uses of Funds	32,118,984	24,658,425	218,528,314
Change in Fund cash balance with Administrative Agent	(3,549,028)	(7,106,367)	942,557
Opening Fund balance (1 January)	11,597,952	8,048,924	-
Closing Fund balance (31 December)	8,048,924	942,557	942,557
Net Funded Amount to Participating Organizations	31,832,860	24,482,880	216,347,906
Participating Organizations' Expenditure	21,686,286	27,680,487	191,125,543
Balance of Funds with Participating Organizations			25,222,363

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2015.

Table 2. Contributors' Deposits, as of 31 December 2015 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
CANADIAN INTERNATIONAL DEVELOPMENT AGENC	42,530,075	3,172,365	45,702,441
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	27,850,153	-	27,850,153
Delivering Results Together	750,000	1,500,000	2,250,000
Expanded DaO Funding Window	41,917,000	-	41,917,000
FINLAND, Government of	10,726,800	-	10,726,800
IRISH AID	10,443,974	-	10,443,974
NETHERLANDS, Government of	10,612,335	-	10,612,335
NORWAY, Government of	23,362,291	4,272,190	27,634,481
SWISS AGY FOR DEVELOPMENT & COOPERATION	5,239,058	-	5,239,058
SWEDISH INT'L DEVELOPMENT COOPERATION	20,621,103	8,575,128	29,196,231
SPAIN, Government of	6,000,000	-	6,000,000
Grand Total	200,052,789	17,519,683	217,572,472

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 2015, Fund earned interest amounts to US\$ 1,260,175 and interest received from Participating Organizations amounts to US\$ 638,223, bringing the cumulative interest received to US\$ 1,898,398. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2015 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
Administrative Agent			
Fund Earned Interest and Investment Income	1,231,699	28,476	1,260,175
Total: Fund Earned Interest	1,231,699	28,476	1,260,175
Participating Organization			
FAO	8,347	339	8,686
UNCTAD	611		611
UNDP	448,177		448,177
UNESCO	38,174	656	38,830
UNFPA	74,203		74,203
UNIDO	64,234	2,033	66,266
UNODC	467		467
UNWOMEN	113	870	984
Total: Agency earned interest	634,325	3,898	638,223
Grand Total	1,866,024	32,374	1,898,398

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2015, the AA has transferred US\$ 223,314,574 to 20 Participating Organizations (see list below).

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 2015 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2014			Current Year Jan-Dec-2015			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	8,189,172	(165,671)	8,023,500	717,416	(43,427)	673,990	8,906,588	(209,098)	8,697,490
ILO	11,733,299	(638,918)	11,094,381	2,893,504		2,893,504	14,626,803	(638,918)	13,987,885
IOM	4,392,887		4,392,887	625,895		625,895	5,018,782		5,018,782
ITC	996,248		996,248	231,878		231,878	1,228,126		1,228,126
UNAIDS	725,906	(58,000)	667,906				725,906	(58,000)	667,906
UNCDF	1,815,298		1,815,298	587,548		587,548	2,402,846		2,402,846
UNCTAD	685,521		685,521	361,535		361,535	1,047,056		1,047,056
UNDP	68,455,890	(2,620,460)	65,835,430	4,430,402		4,430,402	72,886,292	(2,620,460)	70,265,832
UNEP	1,137,743	(39,463)	1,098,280	17,550		17,550	1,155,294	(39,463)	1,115,831
UNESCO	9,387,542	(995,480)	8,392,061	716,073		716,073	10,103,614	(995,480)	9,108,134
UNFPA	11,322,017	(879,753)	10,442,264	1,511,418		1,511,418	12,833,435	(879,753)	11,953,682
UNHABITAT	1,575,778		1,575,778				1,575,778		1,575,778
UNHCR	11,273,251	(84,174)	11,189,077	311,661		311,661	11,584,912	(84,174)	11,500,738
UNICEF	23,852,978	(85,728)	23,767,250	3,551,016		3,551,016	27,403,994	(85,728)	27,318,266
UNIDO	10,310,893		10,310,893	1,836,173	(306,873)	1,529,300	12,147,067	(306,873)	11,840,193
UNODC	984,913		984,913	26,306		26,306	1,011,220		1,011,220
UNWOMEN	2,475,773		2,475,773	2,180,421	(53,169)	2,127,252	4,656,194	(53,169)	4,603,025
WFP	13,720,276	(25,460)	13,694,816	1,856,014	(115,092)	1,740,922	15,576,290	(140,552)	15,435,738
WHO	15,277,748	(854,999)	14,422,749	3,146,629		3,146,629	18,424,377	(854,999)	17,569,378
Grand Total	198,313,133	(6,448,107)	191,865,026	25,001,441	(518,561)	24,482,880	223,314,574	(6,966,668)	216,347,906

5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2015 were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

As shown in table below, the cumulative net funded amount is US\$ **216,347,906** and cumulative expenditures reported by the Participating Organizations amount to US\$ **191,125,543**. This equates to an overall Fund expenditure delivery rate of **88** percent. The agencies with the three highest delivery rates are: UNAIDS (100%); UNHCR (100%) and UNHABITAT (99.15%). This is reflected in the Programme Working Group performance discussed below.

Table 5. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Cumulative	
FAO	8,906,589	8,697,490	6,526,817	327,537	6,854,354	78.81
ILO	14,626,804	13,987,885	9,760,843	1,107,029	10,867,872	77.69
IOM	5,018,782	5,018,782	3,183,878	468,421	3,652,299	72.77
ITC	1,228,126	1,228,126	743,755	226,393	970,148	78.99
OHCHR	16,554					0
UNAIDS	731,906	667,906	667,906		667,906	100.00
UNCDF	2,402,846	2,402,846	1,005,226	498,758	1,503,983	62.59
UNCTAD	1,047,056	1,047,056	571,447	195,314	766,761	73.23
UNDP	74,905,638	70,265,832	57,889,521	10,496,615	68,386,136	97.32
UNEP	1,155,294	1,115,831	378,064	439,924	817,988	73.31
UNESCO	10,103,614	9,108,134	7,839,240	721,237	8,560,477	93.99
UNFPA	12,833,436	11,953,682	9,541,109	1,282,742	10,823,851	90.55
UNHABITAT	1,575,778	1,575,778	1,436,479	125,911	1,562,390	99.15
UNHCR	11,584,912	11,500,738	11,189,077	311,661	11,500,738	100.00
UNICEF	28,771,607	27,318,266	19,269,251	4,187,503	23,456,755	85.86
UNIDO	12,644,335	11,840,193	8,613,667	1,377,609	9,991,275	84.38
UNODC	1,011,220	1,011,220	455,685	313,815	769,500	76.10
UNWOMEN	4,759,771	4,603,025	1,419,166	461,620	1,880,786	40.86
WFP	16,365,717	15,435,738	12,542,004	2,203,117	14,745,121	95.53
WHO	18,424,377	17,569,378	10,411,922	2,935,282	13,347,204	75.97
Grand Total	228,114,362	216,347,906	163,445,057	27,680,487	191,125,543	88.34

5.2 EXPENDITURE BY PROJECT

Table 6 displays the net funded amounts, expenditures incurred and the financial delivery rates by UNDAP (2011-2016) Programme Working Groups and UNDAP 2007-2011 Joint Programs. Kindly note the Joint Programmes concluded on 30 June 2011. Of primary interest for this year's report is therefore the first three tables, which define the delivery rate of the current UNDAP 10 Programme Working Groups. The three Programme Working Groups which score the highest rate of delivery are: Education (99,7%); HIV/AIDS (96,2%); WASH (94,5%). These are groups which UNAIDS, UNHABITAT feature strongly; two of the three strongest performing agencies according to Table 4. Overall delivery rate across the 10 Programme Working Groups stands at 83,6%. This is a significant increase since last year 75% even though additional funds were received and released during second half of 2015 with limited time for implementation before the financial closure of the year.

During 2015 a new Joint program for Youth Employment was established, with the support by Swedish Development Cooperation Agency, while programmatic progress has been achieved as noted in the narrative, expenditure rates are low as funds were transferred to agencies during 2015 but it is foreseen that they will increase drastically in the coming year. Same elements are valid for the specific project on Gender whereas expenditure are expected to rise during 2016.

The remaining Working Groups under the current UNDAP programme cycle, encompass elements such as the business harmonization processes, joint communications and mainstreaming of human rights and gender concerns. These are considered under the table entitled 'DaO Support and OMT Common Services' alongside the former Joint Programmes relating to the One Office (renamed Operating as One) and the One Voice (renamed Communicating as One). Differentiating the two programme periods is therefore a challenge based on the data provided below. Notwithstanding, it is important to reiterate information shared under the Annual Review, which demonstrated an excess of 100% delivery for the period 2014-2015. This suggests the utilization of residual or unspent funds from previous years, which in turn signifies a heightened pace of implementation as the UNDAP cycle passed the half way mark.

Table 6 Expenditure by UNDAP Programme Working Groups and UNDAF Joint Programs, as of 31 December 2015 (in US Dollars)

UNDAP July 2011 - December 2015						
C1: Economic Growth & Poverty Red						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
79844	Economic Growth	FAO	2,185,287	2,185,287	1,293,987	59.21
79844	Economic Growth	ILO	4,545,440	4,545,440	3,756,134	82.64
79844	Economic Growth	ITC	1,228,126	1,228,126	970,148	78.99
79844	Economic Growth	UNCDF	151,115	151,115	41,788	27.65
79844	Economic Growth	UNCTAD	1,047,056	1,047,056	766,761	73.23
79844	Economic Growth	UNEP	222,425	222,425	222,425	100
79844	Economic Growth	UNESCO	646,575	646,575	416,996	64.49
79844	Economic Growth	UNFPA	137,900	137,900	-	0
79844	Economic Growth	UNICEF	50,000	50,000	49,913	99.83

79844	Economic Growth	UNIDO	6,308,857	5,891,676	4,926,888	83.62
79844	Economic Growth	UNWOMEN	837,744	825,132	485,932	58.89
79844	Economic Growth	WFP	189,847	178,023	140,659	79.01
79844	Economic Growth	UNDP	1,164,742	1,076,457	847,854	78.76
79845	Environment and Climate Change	FAO	623,142	623,142	358,443	57.52
79845	Environment and Climate Change	UNEP	847,869	847,869	551,128	65
79845	Environment and Climate Change	UNESCO	129,103	129,103	116,962	90.6
79845	Environment and Climate Change	UNIDO	969,238	889,151	838,854	94.34
79845	Environment and Climate Change	UNWOMEN	180,451	164,686	154,752	93.97
79845	Environment and Climate Change	WFP	2,741,433	2,534,607	2,532,968	99.94
79845	Environment and Climate Change	UNDP	2,593,680	2,360,353	2,346,235	99.4
92584	Youth and Employment	FAO	356,695	356,695	19,129	5.36
92584	Youth and Employment	ILO	1,692,095	1,692,094	278,517	16.46
92584	Youth and Employment	UNIDO	1,279,711	1,279,711	429,739	33.58
92584	Youth and Employment	UNWOMEN	335,842	335,842	-	0
92584	Youth and Employment	UNDP	65,492	65,492	-	0
C1: Econ Growth & Poverty Red Total			30,529,865	29,463,957	21,546,211	73.13

C2: Quality of Life						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
79846	Education	UNESCO	1,374,033	1,374,033	1,360,598	99.02
79846	Education	UNICEF	1,146,760	1,029,861	1,029,170	99.93
79846	Education	WFP	2,921,327	2,907,390	2,907,389	100
79847	Health and Nutrition	UNFPA	4,467,755	4,467,755	3,901,306	87.32
79847	Health and Nutrition	UNICEF	11,579,761	11,116,761	8,990,259	80.87
79847	Health and Nutrition	WFP	4,386,815	4,162,815	3,533,765	84.89
79847	Health and Nutrition	WHO	14,332,803	14,332,803	10,249,830	71.51
79848	WASH	UNHABITAT	1,575,778	1,575,778	1,562,390	99.15
79848	WASH	UNICEF	4,838,863	4,594,501	4,270,578	92.95
79848	WASH	WHO	235,005	235,005	221,585	94.29
79849	Social Protection	ILO	329,080	329,080	254,812	77.43
79849	Social Protection	IOM	1,994,769	1,994,769	1,424,784	71.43
79849	Social Protection	UNFPA	458,599	458,599	323,505	70.54
79849	Social Protection	UNICEF	2,331,839	2,130,279	1,629,650	76.5
79849	Social Protection	UNWOMEN	47,296	39,413	37,913	96.19
79849	Social Protection	WFP	225,618	197,416	197,415	100
79849	Social Protection	WHO	90,777	90,777	36,525	40.24
79850	HIV/AIDS	FAO	95,582	95,582	-	0
79850	HIV/AIDS	ILO	378,754	378,754	360,589	95.2
79850	HIV/AIDS	UNAIDS	667,906	667,906	667,906	100

79850	HIV/AIDS	UNESCO	466,878	466,878	464,812	99.56
79850	HIV/AIDS	UNFPA	530,443	530,442	510,451	96.23
79850	HIV/AIDS	UNICEF	1,271,376	1,116,876	1,087,026	97.33
79850	HIV/AIDS	UNWOMEN	14,189	11,825	11,825	100
79850	HIV/AIDS	WFP	361,706	308,893	308,892	100
79850	HIV/AIDS	WHO	292,414	292,414	273,385	93.49
79850	HIV/AIDS	UNDP	1,151,120	1,054,148	1,053,459	99.93
92585	Gender	UNWOMEN	996,644	996,644	65,201	6.54
C2: Quality of Life Total			58,563,894	56,957,401	46,735,019	82.05

C3: Governance-Emergency-Refugees						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
79851	Governance	ILO	1,134,820	1,134,820	332,349	29.29
79851	Governance	UNCDF	2,251,730	2,251,730	1,462,195	64.94
79851	Governance	UNODC	1,011,220	1,011,220	769,500	76.1
79851	Governance	UNESCO	1,289,628	1,289,628	1,003,532	77.82
79851	Governance	OHCHR	16,554	-	-	0
79851	Governance	UNICEF	1,256,884	1,201,548	616,983	51.35
79851	Governance	UNWOMEN	1,941,871	1,884,328	930,815	49.4
79851	Governance	UNDP	18,289,129	17,905,149	16,775,574	93.69
79852	Emergencies	FAO	414,542	414,541	218,779	52.78
79852	Emergencies	UNFPA	16,694	16,694	16,694	100
79852	Emergencies	UNICEF	506,082	420,949	400,117	95.05
79852	Emergencies	WFP	93,686	81,641	81,641	100
79852	Emergencies	WHO	11,824	11,824	11,281	95.4
79852	Emergencies	UNDP	438,137	398,724	398,429	99.93
79853	Refugees	FAO	99,478	99,478	82,390	82.82
79853	Refugees	IOM	2,384,799	2,384,799	1,588,301	66.6
79853	Refugees	UNFPA	328,566	328,566	58,169	17.7
79853	Refugees	UNHCR	11,431,264	11,431,264	11,431,264	100
79853	Refugees	UNICEF	350,000	350,000	157,869	45.11
79853	Refugees	UNWOMEN	150,000	150,000	9,813	6.54
79853	Refugees	WFP	1,752,965	1,523,976	1,501,506	98.53
79853	Refugees	WHO	50,000	50,000	-	0
C3: Govern-Emergency-Refugees Total			45,219,873	44,340,879	37,847,200	85.36

DaO Support & OMT Common Service						
MPTF Project No	Project name	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %

79854	DaO Support	ILO	274,428	274,428	252,203	91.9
79854	DaO Support	UNESCO	33,475	33,475	29,136	87.04
79854	DaO Support	UNFPA	4,730	4,730	4,730	100
79854	DaO Support	UNICEF	208,723	174,513	149,817	85.85
79854	DaO Support	UNWOMEN	155,793	148,383	137,763	92.84
79854	DaO Support	UNDP	6,697,763	5,752,841	5,225,394	90.83
79855	OMT Common Services	FAO	8,040	8,040	-	0
79855	OMT Common Services	UNHCR	23,648	23,648	23,648	100
79855	OMT Common Services	UNICEF	84,607	71,994	14,390	19.99
79855	OMT Common Services	WFP	188,085	177,294	177,294	100
79855	OMT Common Services	WHO	47,296	47,296	45,341	95.87
79855	OMT Common Services	UNDP	519,529	455,679	542,203	118.99
DaO Support & OMT Common Service Total			8,246,117	7,172,321	6,601,919	92.04

UNDAF 2007-2011

DaO Support & OMT Common Service						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66149	TZA UNCMT Action Plan on One O	UNHCR	105,000	20,826	20,826	100
66149	TZA UNCMT Action Plan on One O	UNICEF	345,884	340,126	340,126	100
66149	TZA UNCMT Action Plan on One O	WFP	819,244	805,648	805,648	100
66149	TZA UNCMT Action Plan on One O	UNDP	2,700,679	1,549,329	1,549,327	100
DaO Support & OMT Common Service Total			3,970,807	2,715,929	2,715,927	100

Election Support in Tanzania						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate
66152	Tanzania Elections Support Pro	UNDP	9,447,640	9,324,940	9,324,940	100
Election Support in Tanzania Total			9,447,640	9,324,940	9,324,940	100

JP1 Wealth creation						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66141	TZA JP1 Wealth Creation, Empl.	FAO	2,826,669	2,826,669	2,839,799	100.46
66141	TZA JP1 Wealth Creation, Empl.	ILO	4,126,580	3,728,978	3,728,978	100
66141	TZA JP1 Wealth Creation, Empl.	UNESCO	1,453,647	1,020,509	1,020,509	100
66141	TZA JP1 Wealth Creation, Empl.	UNIDO	2,448,978	2,301,341	2,317,484	100.7
66141	TZA JP1 Wealth Creation, Empl.	UNWOMEN	69,940	46,771	46,771	100
66141	TZA JP1 Wealth Creation, Empl.	WFP	122,897	104,185	104,184	100
66141	TZA JP1 Wealth Creation, Empl.	WHO	355,073	189,516	189,516	100

66141	TZA JP1 Wealth Creation, Empl.	UNDP	640,785	138,863	138,863	100
JP1 Wealth creation Total			12,044,570	10,356,832	10,386,104	100.28

JP2 Maternal & Newborn Mortality						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66142	TZA JP2 Maternal and Newborn M	ILO	712,730	596,150	596,150	100
66142	TZA JP2 Maternal and Newborn M	UNESCO	140,635	140,409	140,409	100
66142	TZA JP2 Maternal and Newborn M	UNFPA	6,846,749	5,968,361	5,968,361	100
66142	TZA JP2 Maternal and Newborn M	UNICEF	1,659,500	1,659,500	1,659,500	100
66142	TZA JP2 Maternal and Newborn M	WFP	182,732	182,732	182,732	100
66142	TZA JP2 Maternal and Newborn M	WHO	1,881,935	1,517,378	1,517,377	100
JP2 Maternal & Newborn Mort Total			11,424,281	10,064,530	10,064,529	100

JP3 Support to HIV&AIDS						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66143	TZA JP3 Support to HIV&AIDS na	FAO	200,000	156,573	156,573	100
66143	TZA JP3 Support to HIV&AIDS na	ILO	15,000	13,506	13,506	100
66143	TZA JP3 Support to HIV&AIDS na	UNAIDS	58,000	-	-	0
66143	TZA JP3 Support to HIV&AIDS na	WFP	1,610,804	1,605,473	1,605,473	100
66143	TZA JP3 Support to HIV&AIDS na	WHO	506,500	262,380	262,380	100
66143	TZA JP3 Support to HIV&AIDS na	UNDP	8,553,692	8,238,732	8,238,732	100
JP3 Support to HIV&AIDS Total			10,943,996	10,276,665	10,276,665	100

JP4 Cap Strengthening Dev.						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66144	TZA JP4 Capacity Strengthening	ILO	83,993	76,913	76,913	100
66144	TZA JP4 Capacity Strengthening	UNESCO	1,017,500	758,255	758,255	100
66144	TZA JP4 Capacity Strengthening	UNFPA	30,000	29,505	29,505	100
66144	TZA JP4 Capacity Strengthening	UNWOMEN	30,000	-	-	0
66144	TZA JP4 Capacity Strengthening	UNDP	9,248,490	9,142,693	9,142,693	100
JP4 Cap Strengthening Dev. Total			10,409,983	10,007,366	10,007,366	100

JP5 Capacity Building Zanzibar						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66145	TZA JP5 Capacity Building Supp	FAO	561,570	511,364	511,365	100
66145	TZA JP5 Capacity Building Supp	ILO	1,009,883	946,772	946,772	100
66145	TZA JP5 Capacity Building Supp	UNESCO	49,220	44,756	44,756	100

66145	TZA JP5 Capacity Building Supp	UNICEF	262,150	229,339	229,339	100
66145	TZA JP5 Capacity Building Supp	UNIDO	646,550	582,059	582,062	100
66145	TZA JP5 Capacity Building Supp	WFP	53,760	3,517	3,517	100
66145	TZA JP5 Capacity Building Supp	UNDP	6,651,411	6,265,655	6,265,655	100
JP5 Capacity Building Zanzibar Total			9,234,544	8,583,462	8,583,466	100

JP6.1 North Western Tanzania						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66146	TZA JP6.1 Northwestern Tanzani	FAO	18,200	18,200	-	0
66146	TZA JP6.1 Northwestern Tanzani	IOM	639,214	639,214	639,214	100
66146	TZA JP6.1 Northwestern Tanzani	UNESCO	236,332	105,190	105,190	100
66146	TZA JP6.1 Northwestern Tanzani	UNHCR	25,000	25,000	25,000	100
66146	TZA JP6.1 Northwestern Tanzani	UNICEF	48,150	48,001	48,001	100
66146	TZA JP6.1 Northwestern Tanzani	UNIDO	141,000	119,319	119,318	100
66146	TZA JP6.1 Northwestern Tanzani	WFP	142,500	92,791	92,791	100
66146	TZA JP6.1 Northwestern Tanzani	WHO	408,750	376,870	376,870	100
66146	TZA JP6.1 Northwestern Tanzani	UNDP	4,678,043	4,395,685	4,395,685	100
JP6.1 North Western Tanzania Total			6,337,189	5,820,270	5,802,069	99.69

JP6.2 Disaster Preparedness						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66147	TZA JP6.2 Strengthening Natl D	FAO	1,245,383	1,129,918	1,129,916	100
66147	TZA JP6.2 Strengthening Natl D	UNICEF	1,554,675	1,553,862	1,553,862	100
66147	TZA JP6.2 Strengthening Natl D	WFP	277,300	274,901	274,901	100
66147	TZA JP6.2 Strengthening Natl D	WHO	212,000	163,115	163,115	100
66147	TZA JP6.2 Strengthening Natl D	UNDP	100,000	89,230	89,230	100
JP6.2 Disaster Preparedness Total			3,389,358	3,211,026	3,211,024	100

JP8 Communication						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66148	TZA UNCMT Action Plan on Commu	UNAIDS	6,000	-	-	0
66148	TZA UNCMT Action Plan on Commu	UNESCO	72,000	69,837	69,837	100
66148	TZA UNCMT Action Plan on Commu	UNFPA	12,000	11,130	11,130	100
66148	TZA UNCMT Action Plan on Commu	UNICEF	243,000	197,865	197,865	100
66148	TZA UNCMT Action Plan on Commu	WFP	-	-1	-	0
66148	TZA UNCMT Action Plan on Commu	UNDP	513,864	427,978	427,978	100
JP8 Communication Total			846,864	706,809	706,810	100

JP10 Education						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66150	TZ JP Education	ILO	324,000	270,949	270,949	100
66150	TZ JP Education	UNESCO	2,821,588	2,675,475	2,675,475	100
66150	TZ JP Education	UNICEF	1,033,352	1,032,288	1,032,288	100
66150	TZ JP Education	UNIDO	450,000	379,446	379,445	100
66150	TZ JP Education	WFP	295,000	294,438	294,345	99.97
JP10 Education Total			4,923,940	4,652,596	4,652,502	100

JP11 Environment						
MPTF Project No	Theme	Participating Organization	Approved Amount	Net Funded	Total Expenditure	Delivery Rate %
66151	TZ JP Environment	FAO	272,000	272,000	243,973	89.7
66151	TZ JP Environment	UNEP	85,000	45,537	44,436	97.58
66151	TZ JP Environment	UNESCO	373,000	354,012	354,012	100
66151	TZ JP Environment	UNIDO	400,000	397,490	397,487	100
66151	TZ JP Environment	UNDP	2,394,000	1,623,885	1,623,885	100
JP11 Environment Total			3,524,000	2,692,924	2,663,792	98.92

Grand Total			229,056,919	216,347,906	191,125,543	88.34
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5.4 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditure incurred prior to 1 January 2012 have been reported in the old categories; post 1 January 2012 all expenditure are reported in the new eight categories. The old and new categories are noted to the right.

Table 6 reflects expenditure reported in the UNDG expense categories. Where the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories. Where a Fund became operational post 1 January 2012, only the new categories are used.

2012 CEB Expense Categories

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

2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

Table 7. Expenditure by UNDG Budget Category, as of 31 December 2015 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total	
Supplies, Commodities, Equipment and Transport (Old)	14,968,564	-	14,968,564	8.38
Personnel (Old)	23,337,257	-	23,337,257	13.07
Training of Counterparts (Old)	8,266,034	-	8,266,034	4.63
Contracts (Old)	17,369,805	-	17,369,805	9.73
Other direct costs (Old)	11,086,514	-	11,086,514	6.21
Staff & Personnel Cost (New)	17,057,904	5,079,176	22,137,079	12.40
Suppl, Comm, Materials (New)	9,361,852	3,482,019	12,843,870	7.19
Equip, Veh, Furn, Depn (New)	4,727,469	1,587,025	6,314,494	3.54
Contractual Services (New)	12,847,198	4,575,408	17,422,606	9.76
Travel (New)	5,248,705	2,506,932	7,755,636	4.34
Transfers and Grants (New)	14,269,675	4,421,587	18,691,262	10.47
General Operating (New)	14,147,335	4,176,080	18,323,415	10.26
Programme Costs Total	152,688,310	25,828,225	178,516,535	100.00
¹ Indirect Support Costs Total	10,756,746	1,852,262	12,609,008	7.06
Total	163,445,057	27,680,487	191,125,543	

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 2015, 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\$ **175,197** was deducted in AA-fees. Cumulatively, as of 31 December 2015, US\$ **2,175,725** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **1,852,262** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **12,609,008** as of 31 December 2015.

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 2015, there were no direct costs charged to the Fund.