

Annual Report for the Nepal Development Framework MPTF

for the period 1 January to 31 December 2020

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

May 2021

PARTICIPATING ORGANIZATIONS



International Organization for Migration



United Nations Development Programme



United Nations Population Fund



United Nations Children's Fund



UNWOMEN



World Food Programme



World Health Organization

CONTRIBUTORS



Foreign, Commonwealth & Development Office (FCDO)

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INTRODUCTION

This report provides an update of 2020 progress of the Nepal Development Framework Multi-Partner Trust Fund (Nepal MPTF), which was initially set-up in December 2019 to jointly implement a programme focused on enhancing the quality of preparedness in Nepal. The fund was further expanded and now its main goal is to support the implementation of the Nepal UN Development Assistance Framework (2018-2022). The four pillars of the UNDAF are Inclusive Economic Growth; Social Development; Disaster Risk Reduction, Climate Change Adaptation and Reconstruction; and Governance, Rule of Law and Human Rights. Recently, the fund has been key to allow the UN family in Nepal to jointly respond to the COVID-19 pandemics.

The report is divided in two parts. The first part is the consolidated Annual Narrative report, which has been developed by the Nepal MPTF Secretariat, currently hosted by the Resident Coordinator's Office (RCO) in Nepal. The second part is the consolidated Annual Financial report, which has been developed by the UNDP Multi Partner Trust Fund Office (MPTFO), as Administrative Agent of the Fund.

PART I: NARRATIVE REPORT

The Nepal United Nations Development Assistance Framework (2018-2022)

The United Nations Development Assistance Framework 2018-2022 sets out the UN partnership aiming to support Nepal as it carves out its development agenda over the period 2018-2022. At the core of the UNDAF are the SDGs, the Government of Nepal's Fourteenth Plan, and international commitments and norms to which Nepal is a party. Leaping off from the lessons learned from the previous UNDAF (2013- 2017), this framework builds upon successes, incorporates emerging issues and agreements, and serves to address Nepal's larger economic, social, and environmental objectives.

The four UNDAF outcomes weave together linked thematic areas: 1) Sustainable and Inclusive Economic Growth; 2) Social Development; 3) Resilience, Disaster Risk Reduction and Climate Change; and 4) Governance, Rule of Law and Human Rights. These outcomes are directly linked to the national priorities as laid out in the Government's Fourteenth Plan, and the globally endorsed 2030 Agenda for Sustainable Development. Moreover, they are built upon the key principles of the 2030 Agenda ensuring all people enjoy peace and prosperity, while protecting the planet, as outlined in the Road to Dignity by 2030. These themes also underpin Nepal's 2015 Constitution and are in line with the Istanbul Programme of Action on the renewed and strengthened partnership for development. Despite Nepal's geographical disparities, these commitments are inclusive, transparent and ambitious, but no one must be left behind. The processes of assisting Nepal achieve the SDGs and become a middle-income country (MIC) by 2030 are integral components of the UNDAF outcomes.

The 2018-2022 Nepal UNDAF forms the overall framework for the joint United Nations Country Team's work in support of Agenda 2030 for Sustainable Development and national development priorities. The UNDAF also is a platform upon which diversified expertise and resources of UN agencies can be integrated for the delivery of coherent development programmes.

The UNDAF applies the global programming principles of: leave no one behind; human rights; gender equality and women's empowerment; sustainability and resilience; and accountability. The principle of accountability in leaving no one behind is embedded in the links between rights-holders and duty-bearers presented in each of the outcome statements.

This UNDAF strategizes social inclusion as a principle to address inequality and socio-cultural discrimination, which is perceived as one of the root causes of exclusion and vulnerability in the country. These programming principles are applied to all phases of the programme design and management including monitoring and evaluation. Data generation and adaptability to changing circumstances are cross-cutting strategies.

The Governance Structure of the Nepal Development Framework Multi-Partner Trust Fund

The Nepal Development Framework Multi-Partner Trust Fund (Nepal MPTF) decision-making structures include the Steering Committee, the Secretariat, Technical Committees and the Administrative Agent.

The Steering Committee is the body in charge of the strategic guidance and general supervision of the Fund. It is chaired by the UN Resident Coordinator. The Steering Committee comprises of representatives of participating United Nations organizations and donors.

The Secretariat is responsible for the operational functioning of the Fund. The Secretariat provides technical and administrative support to the Steering Committee. This function is provided by the Resident Coordinator's Office.

The Technical Committees are bodies in charge of reviewing projects or joint programs submitted to the Fund, which will be submitted for approval to the Steering Committee through the Secretariat.

The Multi-Partner Trust Fund Office (MPTFO), as the Administrative Agent of the Fund, administers the Fund under the pass-through management modality.

Programmes by Pillars

As abovementioned, the goal of the fund is to support the implementation of the Nepal UN Development Assistance Framework (2018-2022). The four pillars of the UNDAF are Inclusive Economic Growth; Social Development; Disaster Risk Reduction, Climate Change Adaptation and Reconstruction; and Governance, Rule of Law and Human Rights. These areas are the basis for the windows which can be opened. Up to date, only the window for disaster risk reduction is operational as the two joint programmes under implementation fall under this window. Seven UN agencies (IOM, UNDP/RCO, UNFPA, UNICEF, UN Women, WFP and WHO) are currently implementing two joint programmes, with a total envelope of USD 6.6 million, in close partnership with the Government of Nepal, civil society organizations, the private sector and the UK/FCDO.

1. Enhancing the quality of preparedness in Nepal: making preparedness pay-off

The purpose of the joint programme is to adopt a coordinated approach to the development of national capacity to manage disasters and strengthen community resilience using strong contingency plans and building national systems that can cope with and respond to crisis.

In particular, the goal of the joint programme is to complete comprehensive preparedness efforts which enable a Government of Nepal led and managed humanitarian response system, and to ensure that the UN in Nepal is more effectively ready to respond when the Government requests international humanitarian assistance.

The main results of this joint programme are:

- Coordinated UN preparedness efforts effectively and jointly support a Government of Nepal- led and managed humanitarian response system

- Joint analysis of key humanitarian concerns to underpin preparedness and response
- Joint minimum preparedness actions undertaken by UN agencies
- Enhanced inter-agency multi-purpose cash preparedness
- Learning by doing: Monitoring, reporting and building on the lessons learned

The agreed results under this programme support the achievement of the Nepal UN Development Assistance Framework 2018-2022 outcome area 3 on 'Resilience, disaster risk reduction and climate change adaptation'.

The programme was granted a no-cost extension until 30 June 2021.

2. Preparedness and Response to COVID-19 in Nepal

The purpose of the joint programme is to respond to the COVID-19 pandemic, and to support the overarching objectives of Nepal's National Preparedness and Response Plan for COVID-19.

In particular, the joint programme seeks:

1. To support the Government of Nepal in preparing and responding to an outbreak of COVID-19 of a scale that necessitates an international humanitarian response (including mitigation of social and economic impacts).
2. To ensure that affected people are protected and have equal access to assistance and services without discrimination, in line with humanitarian principles and best practice.

The main outcomes of this joint programme are:

- An effective response to the COVID-19 pandemic in Nepal
- Improved, equitable access, availability and utilization of quality basic social services for all, particularly for vulnerable people by 2022
- Reduction in annual loss of human life compared to average annual loss between 2005 and 2015
- The protection risks arising from COVID 19 spread and public health measures are mitigated
- Ensure adequate and safe water in quarantine centres
- RUTF treatment of children
- Family MUAC pilot
- Ensure adequate and safe water, sanitation and hygiene facilities and disinfections in schools
- Ensure adequate and safe water, sanitation and hygiene facilities and disinfections in high density area vulnerable towards COVID
- Availability of services and assistance for the population affected by COVID-19, including migrants
- Increased availability and use of essential and integrated sexual and reproductive health and GBV information and services that are gender-responsive, survivor-centered and meet human rights standards for quality of care and equity in access
- Effective health response to COVID-19 emergency

The agreed outcomes support the achievement of the Nepal United Nations Development Assistance Framework 2018-2022 outcome areas 2 on Social development and 3 on Resilience, disaster risk reduction and climate change adaptation.

The programme was granted a no-cost extension until 30 June 2021.

Nepal Development Framework Multi-Partner Trust Fund Key Results in 2020

To date, the Fund has strengthened coherent resource mobilization and allocation to under-funded cross-sectoral areas in which the UN has a comparative advantage in implementing together and has promoted inter-agency cooperation. The Fund has been key to articulating and implementing a concrete joint UN response to COVID-19 in line with the Nepal COVID-19 Preparedness and Response Plan (CPRP). Some of the key achievements of the Fund in 2020 are:

1. JP “Enhancing the quality of preparedness in Nepal: making preparedness pay-off” (UNICEF, UN Women, WHO, WFP)

The JP “Enhancing the quality of preparedness in Nepal: making preparedness pay-off” was planned and developed before the COVID-19 pandemic impacted Nepal. It was conceived in light of evidence which shows that investment in preparedness delivers significant savings – in terms of lives and financial resources – in response. When the implementation of the JP began in April 2020, the COVID-19 pandemic had already reached Nepal. In this context, another JP was launched with the purpose of supporting the implementation of the COVID-19 response.

The implementation of this JP has thus far highlighted many of the underlying challenges in the preparedness and response system in Nepal. Some of the key challenges that this JP has been successful in improving include:

- a) **Activating clusters at the provincial level.** While the pandemic did create operational challenges, the incentive and rationale for provincial cluster activation was brought more clearly into focus by it. Over the implementation period the following provincial level clusters have been activated:
 - Health: all seven provinces
 - Nutrition: all seven provinces
 - Protection: five provinces (Province Two, Gandaki, Lumbini, Karnali and Sudurpaschim)
 - WASH: four provinces (Province Two, Gandaki, Lumbini and Karnali)

Where co-lead agencies were able to be present in provinces, establishment of the cluster was easier. This activity was also found to be conducive to working together with other co-lead agencies also striving to establish provincial level cluster mechanisms to jointly address gaps in knowledge among province level staff on cluster coordination mechanisms.

- b) **Addressing gaps in data.** The fragmented nature of available data can make planning difficult, including estimating the number of beneficiaries. Through this programme UN agencies have jointly advanced the development of significant tools, as for example, a sector-wide Protection Monitoring and Incident Reporting system (PMIR), aimed at supporting better preparedness and emergency coordination, combining regular, systematic risk monitoring and incident reporting mechanisms. The PMIR can strengthen actionable pre-crisis disaster protection data and analysis, and has been deployed, tested and rolled-out in four provinces.
- c) **UN joint programming.** Having a joint preparedness framework allowed agencies to reflect on joint priorities and ways to address those in partnership. The willingness to work together in implementation and recognition that working together ‘made sense’ was, however, at times challenging. Agencies different administrative rules, for example related to procurement of services or transfer of funds, can make it hugely costly and time consuming to find ways to work together.

2. JP Preparedness and Response to COVID-19 in Nepal (IOM, UNFPA, UNICEF, UN Women, WHO, WFP and RCO/UNDP)

The JP “Preparedness and Response to COVID-19 in Nepal” was conceived as a UN joint initiative to support the GoN in responding to the outbreak of COVID-19, ensuring that affected people are protected and have equal access to assistance and services without discrimination.

In its first five months of implementation, the JP has revealed some key issues related to UN joint programming and the implementation of global frameworks at the national level. Among others:

- a) **Successfully adopted the Leave No One Behind (LNOB) approach.** In Nepal there is a relatively clear common understanding of categories of vulnerability. This knowledge informed better targeted decisions within the JP implementation by enabling an understanding of who are likely to be most affected by the pandemic. Consequently, the JP was successful in reaching groups that have been recognised to be particularly vulnerable in Nepal, including returnee migrant workers, people with disabilities, child-headed households, GBV survivors, and LGBTI. The programme targeted people at severe risk of malnutrition and living in remote areas. Nevertheless, the implementation of this approach showed how challenging it is. It takes much longer to plan and implement, it is more expensive, and it is more difficult to monitor the impact on the ground, in remote areas and among populations that suffer from stigma and may not want to be identified. It can also be more politically contentious and must be linked with a conflict sensitive approach to programming.
- b) **RCO led assessment of quarantine sites.** As a result of joint advocacy efforts of the Humanitarian Country Team with senior government officials, women and other vulnerable persons were allowed to quarantine at home as a protection priority. This was a positive example of promoting a human rights-based approach, ensuring that policies would be adopted to protect those most vulnerable and ensure respect for their rights.
- c) **Returnee migrant workers.** Another result of UN advocacy effort was to address the COVID-19 related stigma faced by returnee migrant workers. Concerted advocacy prevented those most vulnerable returnee migrant workers from being further excluded from support services, whether official or community based.
- d) **UN joint technical expertise.** UNICEF and UNFPA’s partnership resulted in their joint support to protection mainstreaming efforts as they were able to highlight the ways in which gender, age and intersectionality affect the risks faced by the most vulnerable segments of the population.

PART II: FINANCIAL REPORT

DEFINITIONS

Allocation

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

Approved Project/Programme

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

Contributor Commitment

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

Contributor Deposit

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

Delivery Rate

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

Indirect Support Costs

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

Net Funded Amount

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

Participating Organization

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

Project Expenditure

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

Project Financial Closure

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

Project Operational Closure

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

Project Start Date

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

Total Approved Budget

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

US Dollar Amount

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

INTRODUCTION

This Consolidated Annual Financial Report of the **Nepal Development. Framework MPTF** 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 2020 and provides financial data on progress made in the implementation of projects of the **Nepal Development. Framework MPTF**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/4NP00>).

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

2020 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Nepal Development. Framework MPTF** using the pass-through funding modality as of 31 December 2020. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/4NP00>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2020, 1 contributor deposited **US\$ 6,660,938** in contributions and **US\$ 7,449** was earned in interest. The cumulative source of funds was **US\$ 6,668,38**. Of this amount, **US\$ 4,541,831** has been net funded to 7 Participating Organizations, of which **US\$ 1,282,183** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to **US\$ 66,609**. Table 1 provides an overview of the overall sources, uses, and balance of the **Nepal Development. Framework MPTF** as of 31 December 2020.

Table 1. Financial Overview, as of 31 December 2020 (in US Dollars)

Sources of Funds	Annual 2019	Annual 2020	Cumulative
Contributions from donors	457,625	6,203,313	6,660,938
Fund Earned Interest and Investment Income	771	6,678	7,449
Interest Income received from Participating Organizations	-	-	-

Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	458,396	6,209,991	6,668,387
Use of Funds			
Transfers to Participating Organizations	-	4,541,831	4,541,831
Refunds received from Participating Organizations	-	-	-
Net Funded Amount	-	4,541,831	4,541,831
Administrative Agent Fees	4,576	62,033	66,609
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	1	7	8
Other Expenditures	-	-	-
Total: Uses of Funds	4,577	4,603,872	4,608,449
Change in Fund cash balance with Administrative Agent	453,819	1,606,119	2,059,938
Opening Fund balance (1 January)	0	453,819	-
Closing Fund balance (31 December)	453,819	2,059,938	2,059,938
Net Funded Amount (Includes Direct Cost)	-	4,541,831	4,541,831
Participating Organizations' Expenditure (Includes Direct Cost)	-	1,282,183	1,282,183
Balance of Funds with Participating Organizations			3,259,648

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2020. The Nepal Devt. Framework MPTF is currently being financed by 1 contributor, as listed in the table below.

The Nepal Devt. Framework MPTF is currently being financed by 1 contributor, as listed in the table below. The table below includes commitments made up to 31 December 2020 through signed Standard Administrative Agreements, and deposits made through 2020. It does not include commitments that were made to the fund beyond 2020.

Table 2. Contributors' Commitments and Deposits, as of 31 December 2020 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2019 Deposits	Current Year Jan-Dec-2020 Deposits	Total Deposits
FCDO	6,844,029	457,625	6,203,313	6,660,938
Grand Total	6,844,029	457,625	6,203,313	6,660,938

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 2020, Fund earned interest amounts to **US\$ 7,449**. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2020 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2019	Current Year Jan-Dec-2020	Total
Administrative Agent			
Fund Earned Interest and Investment Income	771	6,678	7,449
Total: Fund Earned Interest	771	6,678	7,449
Grand Total	771	6,678	7,449

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2020, the AA has transferred **US\$ 4,541,831** to 7 Participating Organizations (see list below).

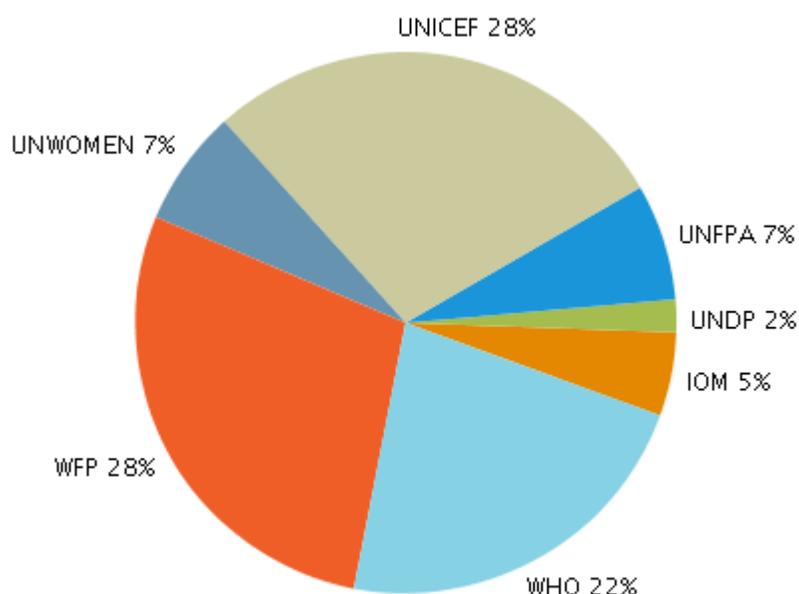
4.1. Transfer by participating organization

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 2020 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2019			Current Year Jan-Dec-2020			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
IOM				247,500		247,500	247,500		247,500
UNDP				105,879		105,879	105,879		105,879
UNFPA				297,000		297,000	297,000		297,000
UNICEF				1,291,884		1,291,884	1,291,884		1,291,884
UNWOMEN				314,444		314,444	314,444		314,444
WFP				1,290,898		1,290,898	1,290,898		1,290,898
WHO				994,226		994,226	994,226		994,226
Grand Total				4,541,831		4,541,831	4,541,831		4,541,831

Figure 1. Transfers amount by Participating Organization for the period of 1 January to 31 December 2020



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year **2020** 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 **2020** expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/4NP00>.

5.1. Expenditure reported by participating organization

In **2020**, US\$ **4,541,831** was net funded to Participating Organizations, and US\$ **1,282,183** was reported in expenditure. As shown in table below, the cumulative net funded amount is US\$ **4,541,831** and cumulative expenditures reported by the Participating Organizations amount to US\$ **1,282,183**. This equates to an overall Fund expenditure delivery rate of **28** percent.

Table 5. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2020 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2019	Current Year Jan-Dec-2020	Cumulative	
IOM	247,500	247,500		46,149	46,149	18.65
UNDP	105,879	105,879		83,486	83,486	78.85
UNFPA	297,000	297,000		62,217	62,217	20.95

UNICEF	1,291,884	1,291,884	441,361	441,361	34.16
UNWOMEN	314,444	314,444	164,737	164,737	52.39
WFP	1,290,898	1,290,898	386,841	386,841	29.97
WHO	994,226	994,226	97,393	97,393	9.80
Grand Total	4,541,831	4,541,831	1,282,183	1,282,183	28.23

5.2. Expenditure by project

Table 6 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

Table 6. Expenditure by Project within Window, as of 31 December 2020 (in US Dollars)

Window / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Disaster Risk Reduction						
00120809 Enhancing the quality of prepa	UNICEF	On Going	338,971	338,971	142,830	42.14
00120809 Enhancing the quality of prepa	UNWOMEN	On Going	102,686	102,686	69,931	68.10
00120809 Enhancing the quality of prepa	WFP	On Going	337,985	337,985	13,243	3.92
00120809 Enhancing the quality of prepa	WHO	On Going	103,226	103,226	37,612	36.44
00123390 Preparedness and Response to C	IOM	On Going	247,500	247,500	46,149	18.65
00123390 Preparedness and Response to C	UNDP	On Going	105,879	105,879	83,486	78.85
00123390 Preparedness and Response to C	UNFPA	On Going	297,000	297,000	62,217	20.95
00123390 Preparedness and Response to C	UNICEF	On Going	952,913	952,913	298,531	31.33
00123390 Preparedness and Response to C	UNWOMEN	On Going	211,758	211,758	94,806	44.77
00123390 Preparedness and Response to C	WFP	On Going	952,913	952,913	373,598	39.21
00123390 Preparedness and Response to C	WHO	On Going	891,000	891,000	59,781	6.71
Disaster Risk Reduction: Total			4,541,831	4,541,831	1,282,183	28.23
Grand Total			4,541,831	4,541,831	1,282,183	28.23

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. 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

Table 7. Expenditure by UNDG Budget Category, as of 31 December 2020 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2019	Current Year Jan-Dec-2020	Total	
Staff & Personnel Cost	-	122,451	122,451	10.31
Suppl, Comm, Materials	-	363,858	363,858	30.63
Equip, Veh, Furn, Depn	-	25,318	25,318	2.13
Contractual Services	-	225,144	225,144	18.95
Travel	-	4,229	4,229	0.36
Transfers and Grants	-	369,738	369,738	31.13
General Operating	-	77,131	77,131	6.49
Programme Costs Total	-	1,187,868	1,187,868	100.00
¹ Indirect Support Costs Total	-	94,315	94,315	7.94
Total	-	1,282,183	1,282,183	

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 2020, 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\$ 62,033 was deducted in AA-fees. Cumulatively, as of 31 December 2020, US\$ 66,609 has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 94,315 was deducted in indirect costs by Participating Organizations.

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.

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%.