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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | |  | | --- | | **2023 FINANCIAL PERFORMANCE** | | | |  | |  | |  | | --- | | This chapter presents financial data and analysis of the **Montenegro UN Country Fund** using the pass-through funding modality as of 31 December **2023**. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <https://mptf.undp.org/fund/me100>.  This Multi-Partner Trust Fund operationally closed on **30 September 2017** and is in the process of being financially closed. Subsequent to Operational Closure, Participating Organisations finalize all expenses, financially close their portion of each project/programme and report final expenses along with a final refund (if any) to MPTFO. Once all Participating Organization have completed financial closure, any remaining balance will be finalized in line with the MOU and the MDTF will be financially closed. | |  | |  | | --- | | **1. SOURCES AND USES OF FUNDS** As of 31 December **2023**, **3** contributors deposited US$ **3,118,852** and US$ **19,666** was earned in interest. The cumulative source of funds was US$ **3,138,518**.  Of this amount, US$ **3,067,853** has been net funded to **9** Participating Organizations, of which US$ **3,065,700** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US$ **31,189**. Table 1 provides an overview of the overall sources, uses, and balance of the **Montenegro UN Country Fund** as of 31 December 2023. | |  | | |
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| |  |  |  |  | | --- | --- | --- | --- | |  | |  | | --- | | **3.2 EXPENDITURE BY OUTCOME**  Table 3.2 displays the net funded amounts, expenditures incurred and the financial delivery rates by Outcome | |  | |
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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | |  |  |  | |  | |  | | --- | | **Table 3.2. Expenditure with breakdown by Outcome (in US Dollars)** | |  | |  | |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  |  | **Current Year Jan-Dec-2023** | | **Total** | |  | | **Outcome** | | **Net Funded Amount** | **Expenditure** | **Net Funded Amount** | **Expenditure** | **Delivery Rate %** | | **Montenegro** | | | | | | | | Democratic Governance | |  |  | 570,956 | 570,956 | 100.00 | | Direct Cost Budget | | 0 | (837) | 138,451 | 138,451 | 100.00 | | Environmental Sustainability a | |  |  | 1,061,054 | 1,058,901 | 99.80 | | Social Inclusion | | (965) | 0 | 1,297,392 | 1,297,392 | 100.00 | | **Total** | | **(965)** | **(837)** | **3,067,853** | **3,065,700** | **99.93** | |  |  | | | | | | | **Grand Total** | | **(965)** | **(837)** | **3,067,853** | **3,065,700** | **99.93** | |  | | |

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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | |  |  |  |  | | --- | --- | --- | --- | |  | |  | | --- | | **Table 3.3. Expenditure by UNSDG Budget Category, as of 31 December 2023 (in US Dollars)** | | | |  | |  |  |  |  |  | | --- | --- | --- | --- | --- | | Category | Expenditures | | | Percentage of Total Programme Cost | |  | **Prior Years up to 31-Dec-2022** | |  | | --- | | **Financial Year Jan-Dec-2023** | | |  | | --- | | **Total** | |  | | Supplies, Commodities, Equipment and Transport (Old) | 52,680 | - | 52,680 | 1.84 | | Personnel (Old) | 582,608 | - | 582,608 | 20.30 | | Training of Counterparts (Old) | 16,547 | - | 16,547 | 0.58 | | Contracts (Old) | 290,187 | - | 290,187 | 10.11 | | Other direct costs (Old) | 88,112 | - | 88,112 | 3.07 | | Staff & Personnel Cost | 272,823 | - | 272,823 | 9.50 | | Supplies, commodities and materials | 5,470 | - | 5,470 | 0.19 | | Equipment, vehicles, furniture and depreciation | 36,111 | - | 36,111 | 1.26 | | Contractual Services Expenses | 886,160 | - | 886,160 | 30.87 | | Travel | 116,288 | - | 116,288 | 4.05 | | Transfers and Grants | 338,200 | - | 338,200 | 11.78 | | General Operating | 185,233 | - | 185,233 | 6.45 | | **Programme Costs Total** | **2,870,419** | **-** | **2,870,419** | **100.00** | | ¹ Indirect Support Costs Total | 196,118 | (837) | 195,281 | 6.80 | | **Grand Total** | **3,066,537** | **(837)** | **3,065,700** | **-** | | | |  | |  |  |  | |  | |  | | --- | | **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%. | | | |  | | |

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Refreshed daily 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. | | | |  |  | |  | |  |  | | --- | --- | |  |  | |  | |  | | --- | | 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 2023, 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. Cumulatively, as of 31 December 2023, US$ **31,189** has been charged in AA-fees.      * **Indirect Costs of Participating Organizations:** A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. Participating Organizations may charge 7% indirect costs based on UNSDG policy, establishing an indirect cost rate as a percentage of the programmable costs for interagency pass-through pool funds. In the current reporting period US$ **-837** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US$ **195,281** as of 31 December **2023**. | | | | |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  | |  | | --- | | **6.  DIRECT COSTS** | | | | | |  |  |  | |  |  |  |  |  |  |  |  |  | |  | |  | | --- | | The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Fund coordination covering overall coordination, and fund level reviews and evaluations. These allocations are referred to as 'direct costs'. Cumulatively, as of 31 December 2023, US$ 138,451 has been charged as Direct Costs. | | | | | |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | Participating Organization | | Approved Amount | Net Funded Amount | |  | | --- | | Expenditure | | | | |  | | --- | | Delivery Rate % | | |  |  |  | **Prior Years up to 31-Dec-2022** | **Financial Year Jan-Dec-2023** | **Cumulative** |  | | UNDP | 138,451 | 138,451 | 139,288 | (837) | 138,451 | 100.00 | | **Grand Total** | **138,451** | **138,451** | **139,288** | **(837)** | **138,451** | **100.00** | | | | |  |  |  | | |

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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | |  |  |  | |  | |  |  | | --- | --- | |  |  | |  | |  | | --- | | **Montenegro UN Country Fund** | | |  | |  | | --- | | Annex to Financial Report | | |  |  | |  | | |

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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  | | --- | --- | --- | --- | |  | |  | | --- | | **Annex Expenditure by Project within Theme/Outcome** | |  | |  | |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | **Outcome / Project No. and Project Title** | | **Participating Organization** | **Project Status** | **Total Approved Amount** | **Net Funded Amount** | **Total Expenditure** | **Delivery Rate %** | | **Democratic Governance** | | | | | | | | | 00075496 | MNE (Dem Gov) - Health System | UNDP | Financially Closed | 256,800 | 256,800 | 256,800 | 100.00 | | 00075497 | MNE (Dem Gov) - Strengthening | UNDP | Financially Closed | 107,000 | 107,000 | 107,000 | 100.00 | | 00075503 | MNE (Dem Gov) - Child Protection | UNICEF | Financially Closed | 97,156 | 97,156 | 97,156 | 100.00 | | 00080993 | MNE (Dem Gov) - Legal Aid Proj | UNDP | Financially Closed | 90,000 | 90,000 | 90,000 | 100.00 | | 00080994 | MNE (Dem Gov) - Gender & Human | UNDP | Operationally Closed | 20,000 | 20,000 | 20,000 | 100.00 | | **Democratic Governance: Total** | |  |  | **570,956** | **570,956** | **570,956** | **100.00** | |  |  | | | | | | | | **Direct Cost Budget** | | | | | | | | | 00075536 | MNE (Direct Cost) - Strengthen | UNDP | Operationally Closed | 138,451 | 138,451 | 138,451 | 100.00 | | **Direct Cost Budget: Total** | |  |  | **138,451** | **138,451** | **138,451** | **100.00** | |  |  | | | | | | | | **Environmental Sustainability a** | | | | | | | | | 00075509 | MNE (Env Sust) - Green Jobs & | FAO | Financially Closed | 53,500 | 51,719 | 51,719 | 100.00 | | 00075509 | MNE (Env Sust) - Green Jobs & | UNDP | Financially Closed | 53,500 | 53,500 | 53,500 | 100.00 | | 00075509 | MNE (Env Sust) - Green Jobs & | UNEP | Financially Closed | 68,500 | 68,500 | 68,500 | 100.00 | | 00075509 | MNE (Env Sust) - Green Jobs & | UNESCO | Financially Closed | 68,500 | 68,392 | 68,392 | 100.00 | | 00075509 | MNE (Env Sust) - Green Jobs & | UNIDO | Financially Closed | 133,750 | 122,359 | 122,359 | 100.00 | | 00080995 | MNE (Env Sust) - Disaster Risk | UNDP | Financially Closed | 30,000 | 30,000 | 30,000 | 100.00 | | 00080995 | MNE (Env Sust) - Disaster Risk | UNEP | Financially Closed | 30,000 | 30,000 | 30,000 | 100.00 | | 00080995 | MNE (Env Sust) - Disaster Risk | UNICEF | Financially Closed | 20,000 | 20,000 | 20,000 | 100.00 | | 00100048 | MNE (Env Sust) - Fostering Com | ILO | Operationally Closed | 98,875 | 97,072 | 97,072 | 100.00 | | 00100048 | MNE (Env Sust) - Fostering Com | UNCTAD | Operationally Closed | 123,625 | 106,687 | 104,533 | 97.98 | | 00100048 | MNE (Env Sust) - Fostering Com | UNDP | Operationally Closed | 198,375 | 198,375 | 198,375 | 100.00 | | 00100048 | MNE (Env Sust) - Fostering Com | UNIDO | Operationally Closed | 227,575 | 214,451 | 214,451 | 100.00 | | **Environmental Sustainability a: Total** | |  |  | **1,106,200** | **1,061,054** | **1,058,901** | **99.80** | |  |  | | | | | | | | **Social Inclusion** | | | | | | | | | 00076863 | MNE (soc. incl) social norms f | UNDP | Financially Closed | 66,713 | 66,713 | 66,713 | 100.00 | | 00076863 | MNE (soc. incl) social norms f | UNICEF | Financially Closed | 10,700 | 10,321 | 10,321 | 100.00 | | 00076863 | MNE (soc. incl) social norms f | WHO | Financially Closed | 126,950 | 126,950 | 126,950 | 100.00 | | 00076864 | MNE (social inclusion) disprit | ILO | Operationally Closed | 123,333 | 115,889 | 115,889 | 100.00 | | 00076864 | MNE (social inclusion) disprit | UNDP | Operationally Closed | 790,982 | 790,017 | 790,016 | 100.00 | | 00076864 | MNE (social inclusion) disprit | UNICEF | Operationally Closed | 188,333 | 187,502 | 187,502 | 100.00 | | **Social Inclusion: Total** | |  |  | **1,307,011** | **1,297,392** | **1,297,392** | **100.00** | |  |  | | | | | | | | **Grand Total** | |  |  | **3,122,618** | **3,067,853** | **3,065,700** | **99.93** | |  | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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