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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | |  | | --- | | **2024 FINANCIAL PERFORMANCE** | | | |  | |  | |  | | --- | | This chapter presents financial data and analysis of the **JP Philippines Human Rights** using the pass-through funding modality as of 31 December **2024**. Financial information for this Joint Programme is also available on the MPTF Office GATEWAY, at the following address: <https://mptf.undp.org/fund/jph10>.  **1. SOURCES AND USES OF FUNDS** As of 31 December **2024**, **8** contributors deposited US$ **3,288,614** and US$ **33,275** was earned in interest. | |  | |  | | --- | | The cumulative source of funds was US$ **3,321,889**.  Of this amount, US$ **3,282,923** has been net funded to **4** Participating Organizations, of which US$ **3,231,238** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US$ **32,886**. Table 1 provides an overview of the overall sources, uses, and balance of the **JP Philippines Human Rights** as of 31 December 2024. | |  | | |
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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  | |  | | --- | | **Table 1 Financial Overview, as of 31 December 2024 (in US Dollars)** | |  | |  | | --- | |  | |  |  | |  | |  |  |  |  | | --- | --- | --- | --- | |  | **Prior Years up to 31  Dec 2023** | **Financial Year  Jan-Dec 2024** | **Total** | | **Sources of Funds** |  |  |  | | Contributions from donors | 3,277,554 | 11,060 | 3,288,614 | | **Sub-total Contributions** | **3,277,554** | **11,060** | **3,288,614** | | Fund Interest and Investment Income Earned | 27,359 | 5,916 | 33,275 | | **Total: Sources of Funds** | **3,304,913** | **16,976** | **3,321,889** | | **Use of Funds** |  |  |  | | Transfers to Participating Organizations | 2,713,923 | 569,000 | 3,282,923 | | Sub-Total Transfers | 2,713,923 | 569,000 | 3,282,923 | | Administrative Agent Fees | 32,776 | 111 | 32,886 | | Bank Charges | 105 | 3 | 108 | | **Total: Uses of Funds** | **2,746,804** | **569,114** | **3,315,917** | | **Change in Fund cash balance with Administrative Agent** | **558,109** | **(552,137)** | **5,972** | | Opening Fund balance (1 January) | 1,536,037 | 558,109 | - | | **Closing Fund balance (31 December)** | **558,109** | **5,972** | **5,972** | | Net Funded Amount | 2,713,923 | 569,000 | 3,282,923 | | Participating Organizations Expenditure | 1,563,840 | 1,667,398 | 3,231,238 | | **Balance of Funds with Participating Organizations** | **1,150,083** | **(1,098,398)** | **51,685** | | | | |  | | |

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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  |  |  | |  | | --- | | **5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION** | |  | |  | |  | | --- | | **5. EXPENDITURE AND FINANCIAL DELIVERY RATES** | |  |  | |  |  |  |  | |  |  |  |  |  | |  | |  | | --- | | All expenditures reported are submitted as certified financial information by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.  Joint programme expenditures are incurred and monitored by each Participating Organization, and are reported to the Administrative Agent as per the agreed upon categories for inter-agency harmonized reporting. The expenditures are reported via the MPTF Office's online expenditure reporting tool. The **2024** expenditure data has been posted on the MPTF Office GATEWAY at <https://mptf.undp.org/fund/jph10>. | |  | |  | | --- | | In **2024**, US$ **569,000** was net funded to Participating Organizations, and US$ **1,667,398** was reported in expenditure.   As shown in table below, the cumulative net funded amount is US$ **3,282,923** and cumulative expenditures reported by the Participating Organizations amount to **US$ 3,231,238**. This equates to an overall Joint Programme expenditure delivery rate of **98.43** percent. | |  | | |
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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | |  | | --- | | **Table 5.1 Net Funded Amount and Reported Expenditures by Participating Organization, as of 31 December 2024 (in US Dollars)** | | |  | |  |  |  |  | |  | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | Participating Organization | | Approved Amount | Net Funded Amount | |  | | --- | | Expenditure | | | | |  | | --- | | Delivery Rate % | | |  |  |  | **Prior Years up to 31-Dec-2023** | **Financial Year Jan-Dec-2024** | **Cumulative** |  | | OHCHR | 1,169,898 | 1,169,898 | 454,741 | 710,235 | 1,164,976 | 99.58[[1]](#footnote-1) | | UNESCO | 445,197 | 445,197 | 244,715 | 187,880 | 432,595 | 97.17 | | UNOCT | 188,796 | 188,796 | 11,795 | 188,743 | 200,538 | 106.22 | | UNODC | 1,479,032 | 1,479,032 | 852,588 | 580,540 | 1,433,129 | 96.90[[2]](#footnote-2) | | |  | |  |  |  |  | |  |  | |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Grand Total** | **3,282,923** | **3,282,923** | **1,563,840** | **1,667,398** | **3,231,238** | **98.43** | |  | |  |  |  |  | | |

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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | |  | | --- | | **Table 5.2. Expenditure by UNSDG Budget Category, as of 31 December 2024 (in US Dollars)** | | | | |  | |  |  |  |  |  | | --- | --- | --- | --- | --- | | Category | Expenditures | | | Percentage of Total Programme Cost | |  | **Prior Years up to 31-Dec-2023** | |  | | --- | | **Financial Year Jan-Dec-2024** | | |  | | --- | | **Total** | |  | | Staff & Personnel Cost | 666,843 | 823,540 | 1,490,382 | 49.35 | | Supplies, commodities and materials | 739 | 813 | 1,552 | 0.05 | | Equipment, vehicles, furniture and depreciation | 2,275 | 12,227 | 14,502 | 0.48 | | Contractual Services Expenses | 235,076 | 112,075 | 347,152 | 11.50 | | Travel | 156,912 | 237,693 | 394,605 | 13.07 | | Transfers and Grants | 158,439 | 89,808 | 248,247 | 8.22 | | General Operating | 241,249 | 282,076 | 523,324 | 17.33 | | **Programme Costs Total** | **1,461,533** | **1,558,231** | **3,019,764** | **100.00** | | ¹ Indirect Support Costs Total | 102,307 | 109,167 | 211,474 | 7.00 | | **Grand Total** | **1,563,840** | **1,667,398** | **3,231,238** | **-** | | | | |  | |  |  | |  | | --- | | **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 Joint Programme. Once Joint Programme are financially closed, this number is not to exceed 7%. | | | |  |  |  |  | |  | | |

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1. The remaining balance reflects outstanding reimbursements for miscellaneous expenses incurred between January and August 2024 in line with the approved activities. Once these have been processed OHCHR spending will be at 100%. [↑](#footnote-ref-1)
2. The funds attributed to UNODC have been fully utilized in line with the approved activities. The remaining balance indicated in the current report is due to technical delays, which affect the timely reflection of disbursements and expenditures. Once resolved, the records will accurately reflect the full utilization of the grant. [↑](#footnote-ref-2)