

**Consolidated Annual Financial
Report of the Administrative Agent
for
the UNSDG Human Rights Mainstreaming Multi-
Partner Trust Fund**

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)

31 May 2021

PARTICIPATING ORGANIZATIONS



Office of the United Nations High Commissioner for Human Rights



United Nations Development Programme



United Nations Educational, Scientific and Cultural Organisation



United Nations Population Fund



United Nations Children's Fund



United Nations System Staff College



UN WOMEN

CONTRIBUTORS



DENMARK



FINLAND



GERMANY



IRISH AID



NORWAY



SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION

DEFINITIONS

Allocation

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

Approved Project/Programme

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

Contributor Commitment

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

Contributor Deposit

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

Delivery Rate

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

Indirect Support Costs

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

Net Funded Amount

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

Participating Organization

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

Project Expenditure

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

Project Financial Closure

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

Project Operational Closure

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

Project Start Date

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

Total Approved Budget

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

US Dollar Amount

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

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INTRODUCTION

This Consolidated Annual Financial Report of the **UNSDG Human Rights Mainstreaming 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 **UNSDG Human Rights Mainstreaming MPTF**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HRM00>).

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 **UNSDG Human Rights Mainstreaming 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/HRM00>.

1. SOURCES AND USES OF FUNDS

As of 31 December **2020**, **6** contributors deposited US\$ **31,050,394** in contributions and US\$ **276,320** was earned in interest.

The cumulative source of funds was US\$ **31,326,714** (see respectively, Tables 2 and 3). Of this amount, US\$ **28,276,759** has been net funded to **7** Participating Organizations, of which US\$ **19,898,542** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **310,504**. Table 1 provides an overview of the overall sources, uses, and balance of the **UNSDG Human Rights Mainstreaming MPTF** as of 31 December 2020.

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

	Annual 2019	Annual 2020	Cumulative
Sources of Funds			
Contributions from donors	7,131,754	3,045,493	31,050,394
Fund Earned Interest and Investment Income	157,463	66,716	275,226
Interest Income received from Participating Organizations	-	-	1,094
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	7,289,216	3,112,209	31,326,714
Use of Funds			
Transfers to Participating Organizations	1,450,610	11,431,740	23,380,600
Refunds received from Participating Organizations	(11,382)	(237,929)	(584,504)
Net Funded Amount	1,439,228	11,193,811	22,796,096
Administrative Agent Fees	71,318	30,455	310,504
Direct Costs: (Steering Committee, Secretariat...etc.)	274,567	1,226,822	5,480,663
Bank Charges	212	223	1,078
Other Expenditures	-	-	-
Total: Uses of Funds	1,785,325	12,451,311	28,588,341
Change in Fund cash balance with Administrative Agent	5,503,891	(9,339,103)	2,738,373
Opening Fund balance (1 January)	6,573,584	12,077,475	-
Closing Fund balance (31 December)	12,077,475	2,738,373	2,738,373
Net Funded Amount (Includes Direct Cost)	1,713,795	12,420,633	28,276,759
Participating Organizations' Expenditure (Includes Direct Cost)	815,424	5,711,646	19,898,542
Balance of Funds with Participating Organizations			8,378,217

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2020.

The **UNSDG Human Rights Mainstreaming MPTF** is currently being financed by 6 contributors, 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
DENMARK	1,427,760	802,311	625,450	1,427,760
FINLAND	897,016	788,364	108,652	897,016
GERMANY	1,230,350	1,230,350	-	1,230,350
IRISH AID	330,945	330,945	-	330,945
NORWAY	5,010,186	3,877,491	1,132,695	5,010,186
SWEDISH INT'L DEVELOPMENT COOPERATION	22,154,137	20,975,441	1,178,696	22,154,137
Grand Total	31,050,394	28,004,901	3,045,493	31,050,394

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\$ **275,226**.

Interest received from Participating Organizations amounts to US\$ **1,094**, bringing the cumulative interest received to US\$ **276,320**.

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	208,510	66,716	275,226
Total: Fund Earned Interest	208,510	66,716	275,226
Participating Organization			
UNESCO	1,094		1,094
Total: Agency earned interest	1,094		1,094
Grand Total	209,604	66,716	276,320

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\$ **23,380,600** to 7 Participating Organizations (see list below).

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

Table 4.1 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

Table 4.1. 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
OHCHR	10,276,874	(15,840)	10,261,034	10,834,680		10,834,680	21,111,554	(15,840)	21,095,714
UNDP	1,265,476	(121,048)	1,144,428		(4,669)	(4,669)	1,265,476	(125,717)	1,139,759
UNESCO	99,510	(26,473)	73,037				99,510	(26,473)	73,037
UNFPA	53,500	(1,105)	52,395				53,500	(1,105)	52,395
UNICEF	53,500	(14,942)	38,558				53,500	(14,942)	38,558
UNSSC	200,000	(167,166)	32,834				200,000	(167,166)	32,834
UNWOMEN				597,060	(233,260)	363,800	597,060	(233,260)	363,800
Grand Total	11,948,860	(346,575)	11,602,285	11,431,740	(237,929)	11,193,811	23,380,600	(584,504)	22,796,096

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/HRM00>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2020, US\$ **11,193,811** was net funded to Participating Organizations, and US\$ **5,347,887** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **22,796,096** and cumulative expenditures reported by the Participating Organizations amount to US\$ **15,580,315**. This equates to an overall Fund expenditure delivery rate of **68** percent.

Table 5.1. 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	
OHCHR	21,278,858	21,095,714	9,086,499	5,208,369	14,294,868	67.76
UNDP	1,265,476	1,139,759	949,106	70,765	1,019,871	89.48
UNESCO	99,510	73,037	73,037		73,037	100.00

UNFPA	53,500	52,395	52,395		52,395	100.00
UNICEF	53,500	38,558	38,558		38,558	100.00
UNSSC	200,000	32,834	32,834		32,834	100.00
UNWOMEN	597,060	363,800		68,753	68,753	18.90
Grand Total	23,547,904	22,796,096	10,232,428	5,347,887	15,580,315	68.35

5.2 EXPENDITURE BY PROJECT

Table 5.2 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

Table 5.2. Expenditure by Project within Sector, as of 31 December 2020 (in US Dollars)

Sector / Project No .and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
C1 UN Policy Coherence							
00117585	HRM LNOB- Nepal	UNDP	On Going	41,730	41,730	32,595	78.11
00117587	HRM LNOB - Cameroon	UNDP	On Going	44,780	44,780		0
00120881	TOT on HRBA, LNOB & G.Equality	UNWOMEN	On Going	597,060	363,800	68,753	18.90
00087742	Strengthening KM	UNDP	Operationally Closed	48,525	48,525	48,134	99.19
00087745	Strengthening HRM in LAC	OHCHR	Operationally Closed	381,942	381,942	381,942	100.00
00087745	Strengthening HRM in LAC	UNDP	Operationally Closed	101,650	101,650	83,837	82.48
00101215	Human Rights Frontiers 2030	UNDP	Operationally Closed	179,760	120,756	120,756	100.00
00117588	HRM LNOB Tunisia	UNDP	Operationally Closed	42,800	38,131	38,131	100.00
00087746	Strengthen HRM in Asia-Pacific	OHCHR	Financially Closed	401,188	401,188	401,188	100.00
00087746	Strengthen HRM in Asia-Pacific	UNDP	Financially Closed	99,992	88,610	88,610	100.00
00087776	HRM M&E Framework Development	UNICEF	Financially Closed	53,500	38,558	38,558	100.00
C1 UN Policy Coherence: Total				1,992,926	1,669,669	1,302,503	78.01
C2 Support to RCs							
00085167	Deployment of HR advisors	OHCHR	On Going	18,587,420	18,420,116	12,266,982	66.60
00117810	HRM CLP workshop	OHCHR	On Going	171,044	171,044	71,727	41.93
00120191	HRights RCs Dialogue-Leadershi	OHCHR	On Going	135,890	135,890	25,663	18.88
00120375	HRM Common Country Analysis	OHCHR	On Going	1,243,875	1,243,875	828,981	66.65
00123539	Support to HRAs	OHCHR	On Going	267,500	267,500	244,227	91.30
00087744	Strengthening UNCT leadership	UNSSC	Financially Closed	200,000	32,834	32,834	100.00
00090871	Induction programme for HRA	OHCHR	Financially Closed	75,000	70,847	70,847	100.00
C2 Support to RCs: Total				20,680,728	20,342,105	13,541,259	66.57
C3 Strengthen National Systems							
00087743	Strengthening KM	UNDP	On Going	21,240	21,240	799	3.76
00087085	Strengthen Myanmar Systems	OHCHR	Operationally Closed	15,000	3,313	3,313	100.00
00087085	Strengthen Myanmar Systems	UNDP	Operationally Closed	85,000	85,000	84,847	99.82

00087088	Strengthen Zambia Systems	UNDP	Operationally Closed	100,000	100,000	72,824	72.82
00087061	Strengthen Costa Rica System	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00087082	Strengthen Guinea Bissau System	UNDP	Financially Closed	100,000	49,338	49,338	100.00
00087083	Strengthen Indonesia Systems	UNESCO	Financially Closed	99,510	73,037	73,037	100.00
00087084	Strengthen Morocco Systems	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00087086	Strengthen Turkey Systems	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00087087	Strengthen Uruguay Systems	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00091867	HRM Strengthening the Engageme	UNFPA	Financially Closed	53,500	52,395	52,395	100.00
C3 Strengthen National Systems: Total				874,250	784,323	736,553	93.91

Grand Total				23,547,904	22,796,096	15,580,315	68.35
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5.3 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. 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. 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 5.3. 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	8,476,738	4,657,682	13,134,420	90.26
Supplies, Communication, Materials	907	64	971	0.01
Equipment, Vehicle, Furniture, Depreciation)	13,772	16,820	30,592	0.21
Contractual Services	359,304	169,994	529,297	3.64
Travel	430,078	57,515	487,593	3.35
Transfers and Grants	5,080	-	5,080	0.03
General Operating	287,274	76,931	364,205	2.50
Programme Costs Total	9,573,153	4,979,007	14,552,159	100.00
¹ Indirect Support Costs Total	659,275	368,880	1,028,156	7.07
Total	10,232,428	5,347,887	15,580,315	

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 **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\$ **30,455** was deducted in AA-fees. Cumulatively, as of 31 December **2020**, US\$ **310,504** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **368,880** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **1,028,156** as of 31 December **2020**.

7. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office Gateway (<http://mptf.undp.org>). Refreshed in real time every two hours from an internal enterprise resource planning system, the MPTF Office Gateway has become a standard setter for providing transparent and accountable trust fund administration services.

The Gateway provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the Gateway provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the Gateway collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.

8. DIRECT COSTS

The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Secretariat services and overall coordination, as well as Fund level reviews and evaluations. These allocations are referred to as 'direct costs'. In the reporting period, direct costs charged to the fund amounted to US\$ **1,226,822**. Cumulatively, as of 31 December **2020**, US\$ **5,480,663** has been charged as Direct Costs.

Table: Direct Costs

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
OHCHR	1,277,223	1,126,151	88%
UNDP	4,203,440	3,192,076	76%
Total:	5,480,663	4,318,227	79%