



Part A: Expenses

Selection Criteria :

Business Unit : SLV10  
 Period : Jan-Dec (2015)  
 Selected Project Id : ALL  
 Selected Fund Code : 30078  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00092665

Project Id : 00084846 MCP-ES capacidades institucion	Period : Jan-Dec (2015)
Output # : 00092665 Fotalecidas capacidades MCP	Impl. Partner : 99999 UNDP
	Location : El Salvador

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ()

Fund : 30078 (Global Fund to fight AIDS Tube)

75105 - Facilities & Admin - Implement	0.00	14.57	0.00	14.57
77630 - Dep Exp Owned - ITC	0.00	229.02	0.00	229.02

**Total for Fund 30078** 0.00 243.59 0.00 243.59

**Total for Activity** 0.00 243.59 0.00 243.59

Activity : ACTIVIDAD 1 (Seguimiento estrategico MCP-ES)

Fund : 30078 (Global Fund to fight AIDS Tube)

64398 - Direct Project Cost-Staff	0.00	964.70	0.00	964.70
71305 - Local Consult.-Sht Term-Tech	0.00	295.00	0.00	295.00
71635 - Travel - Other	0.00	2,844.97	0.00	2,844.97
72425 - Mobile Telephone Charges	0.00	54.16	0.00	54.16
72705 - Hospitality-Special Events	0.00	1,874.14	0.00	1,874.14
72715 - Hospitality Catering	0.00	200.00	0.00	200.00
74525 - Sundry	0.00	342.31	0.00	342.31
74598 - Direct Project Costs - GOE	0.00	1,003.61	0.00	1,003.61
75105 - Facilities & Admin - Implement	0.00	908.35	0.00	908.35
75705 - Learning costs	0.00	6,438.98	0.00	6,438.98

**Total for Fund 30078** 0.00 14,926.22 0.00 14,926.22

**Total for Activity ACTIVIDAD 1** 0.00 14,926.22 0.00 14,926.22

Activity : ACTIVIDAD 2 (Participación de sectores)

Fund : 30078 (Global Fund to fight AIDS Tube)

64398 - Direct Project Cost-Staff	0.00	373.51	0.00	373.51
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Part A: Expenses

<b>Project Id : 00084846 MCP-ES capacidades institucion</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Output # : 00092665 Fotalecidas capacidades MCP</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	<b>El Salvador</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	4,979.76	0.00	4,979.76
72505 - Stationery & other Office Supp	0.00	61.06	0.00	61.06
72705 - Hospitality-Special Events	0.00	229.18	0.00	229.18
74210 - Printing and Publications	0.00	184.50	0.00	184.50
74598 - Direct Project Costs - GOE	0.00	506.69	0.00	506.69
75105 - Facilities & Admin - Implement	0.00	561.64	0.00	561.64
75705 - Learning costs	0.00	2,878.71	0.00	2,878.71
<b>Total for Fund 30078</b>	<b>0.00</b>	<b>9,775.05</b>	<b>0.00</b>	<b>9,775.05</b>
<b>Total for Activity ACTIVIDAD 2</b>	<b>0.00</b>	<b>9,775.05</b>	<b>0.00</b>	<b>9,775.05</b>

Activity : ACTIVIDAD 3 (MCP alineado con subcomisión)

Fund : 30078 (Global Fund to fight AIDS Tube)

64398 - Direct Project Cost-Staff	0.00	8.35	0.00	8.35
72705 - Hospitality-Special Events	0.00	38.65	0.00	38.65
74598 - Direct Project Costs - GOE	0.00	19.46	0.00	19.46
75105 - Facilities & Admin - Implement	0.00	22.95	0.00	22.95
75705 - Learning costs	0.00	643.29	0.00	643.29
<b>Total for Fund 30078</b>	<b>0.00</b>	<b>732.70</b>	<b>0.00</b>	<b>732.70</b>
<b>Total for Activity ACTIVIDAD 3</b>	<b>0.00</b>	<b>732.70</b>	<b>0.00</b>	<b>732.70</b>

Activity : ACTIVIDAD 4 (Conducción estratégica de proy)

Fund : 30078 (Global Fund to fight AIDS Tube)

64398 - Direct Project Cost-Staff	0.00	129.97	0.00	129.97
72505 - Stationery & other Office Supp	0.00	86.90	0.00	86.90
74598 - Direct Project Costs - GOE	0.00	207.32	0.00	207.32
75105 - Facilities & Admin - Implement	0.00	249.05	0.00	249.05
75705 - Learning costs	0.00	3,170.29	0.00	3,170.29
<b>Total for Fund 30078</b>	<b>0.00</b>	<b>3,843.53</b>	<b>0.00</b>	<b>3,843.53</b>
<b>Total for Activity ACTIVIDAD 4</b>	<b>0.00</b>	<b>3,843.53</b>	<b>0.00</b>	<b>3,843.53</b>



Part A: Expenses

<b>Project Id : 00084846 MCP-ES capacidades institucion</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>		
<b>Output # : 00092665 Fotalecidas capacidades MCP</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>	<b>El Salvador</b>		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

Activity : ACTIVIDAD 5 (Unidad proyecto conformada)

Fund : 30078 (Global Fund to fight AIDS Tube)

64398 - Direct Project Cost-Staff	0.00	2,605.18	0.00	2,605.18
71405 - Service Contracts-Individuals	0.00	75,933.84	0.00	75,933.84
71410 - MAIP Premium SC	0.00	270.96	0.00	270.96
71415 - Contribution to Security SC	0.00	3,048.36	0.00	3,048.36
72205 - Office Machinery	0.00	311.20	0.00	311.20
72405 - Acquisition of Communic Equip	0.00	1,693.01	0.00	1,693.01
72410 - Acquisition of Audio Visual Eq	0.00	601.76	0.00	601.76
72425 - Mobile Telephone Charges	0.00	634.34	0.00	634.34
72505 - Stationery & other Office Supp	0.00	399.37	0.00	399.37
72815 - Inform Technology Supplies	0.00	1,303.90	0.00	1,303.90
73105 - Rent	0.00	24,766.45	0.00	24,766.45
74525 - Sundry	0.00	3,929.81	0.00	3,929.81
74598 - Direct Project Costs - GOE	0.00	2,569.44	0.00	2,569.44
75105 - Facilities & Admin - Implement	0.00	7,782.97	0.00	7,782.97

**Total for Fund 30078** 0.00 125,850.59 0.00 125,850.59

**Total for Activity ACTIVIDAD 5** 0.00 125,850.59 0.00 125,850.59

**Total for Output : 00092665** 0.00 155,371.68 0.00 155,371.68

**Project Total :** 0.00 155,371.68 0.00 155,371.68

Signed By : \_\_\_\_\_ Date : \_\_\_\_\_

Signed By : \_\_\_\_\_ Date : \_\_\_\_\_



**Part A: Expenses**

**Selection Criteria :**

**Business Unit :** SLV10  
**Period :** Jan-Dec (2015)  
**Selected Project Id :** ALL  
**Selected Fund Code :** 30078  
**Selected Dept. IDs :** ALL  
**Selected Outputs :** 00092665

Project Id : ALL	Period :	Jan-Dec (2015)				
Output # : ALL	Impl. Partner :	Location :	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
50206 - El Salvador - HIV/AIDS			0.00	155,371.68	0.00	155,371.68



**Part B: Funds Utilization**

**Selection Criteria :**

Business Unit : SLV10  
 Period : Jan-Dec (2015)  
 Selected Project Id : ALL  
 Selected Fund Code : 30078  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00092665

**Project/Award: 00084846 MCP-ES capacidades institucion** **Period : As of Dec 31,2015**

Output #	00092665	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Outstanding UN Agencies Advances			0.00
Undepreciated Fixed Assets			1,041.08
Inventory			0.00
Prepayments			0.00
Commitments			0.00

**NOTE :**

The Fund Utilization section reflects the advances to UN Entities processed by UNDP Country Offices (COs) and charged at the Output level and will not reflect the Advances to UN Agencies processed through the central system and charged at the Fund level in general ledger account 16015.

**Notes to the Global Fund Financial Report (GFFR):**

**Part A: Expenses**

This section reflects all project expenses from three sources and these are shown in the following three columns: (i) Govt Exp (ii) UNDP Exp; and (iii) UN Agencies, as described below.

**(i) Government Expenses**

Expenses incurred by both gov't and/or CSO acting as Sub-recipients (SRs). When the cash advance modality is used to disburse funds to SRs, they are required to submit to the CO at least on a quarterly basis, a Financial Report (FR) / Funding Authorization and Certificate of Expenditure (FACE) form, reporting expenses and requesting advances. The UNDP CO enters the expenses in Atlas throughout the year as the FR or FACE reports are received.

**(ii) UNDP Expenses**

This column lists the expenses incurred by UNDP, which are entered in Atlas by the Country Office and Headquarters. These expenses may be classified as direct expenses, reimbursement or direct implementation. This distinction, while very important for audit purposes, is not apparent from the GFFR and can only be provided by the country office as a supporting schedule. A brief description of each category is provided below.

- |                                      |  |
|--------------------------------------|--|
| <b>Direct Payments</b>               | This is where the SR is responsible for the expense, but has requested UNDP to effect payment to the vendor or consultant on its behalf. The SR is accountable for the expense                           |
| <b>Reimbursement</b>                 | This is where UNDP pays the SR after the SR has itself made the disbursement for eligible expenditures under the SR agreement.   |
| <b>Direct Implementation by UNDP</b> | These are expenses directly incurred by UNDP in carrying out grant activities. Such as expenses would include project management activities and procurement of equipment, health equipment and products. |

**Notes:** The UNDP expenses column also include exchange gains and losses which are explained below:

- **Realized gain/loss** (gain/loss on exchange due to difference in the dates of the voucher and the date of the payment)
- **Unrealized gain/loss** (revaluation of balances of advances)

**(iii) UN Agencies Expenses**

This column lists the expenses incurred by UN Agencies acting as a UNDP SR. The UN Agencies report their expenses to UNDP which are then recorded in this column.

**Part B: Funds Utilization**

This section will disclose utilization of project funds as of the reporting period and consists of the following:

- 1. Outstanding NEX Advances** Portion of funds advanced to government and CSO SRs that has not been liquidated. These amounts are not recorded as expenses until the Financial Report or FACE form is received.
- 2. Outstanding UN Agencies Advances** Portion of funds advanced to UN Agencies SRs that has not been liquidated in general ledger account 16010. These amounts are not recorded as expenses until the Financial Report is received.
- 3. Undepreciated Fixed Assets** Under IPSAS fixed assets (property, plant and equipment) that are used and controlled by UNDP will be capitalised and depreciated over their useful life. Undepreciated assets represent the portion of fixed asset costs not yet charged as an expense.
- 4. Inventory** Includes goods and materials that have been purchased but have not yet been consumed or distributed.
- 5. Prepayments** Shows advance payments made by UNDP to vendors for procuring goods and services before the goods or services are received. These payments are not yet charged as an expense.
- 6. Commitments** Represents purchase orders and/or legally binding vendor contracts entered into, but where goods or services have not yet been delivered or rendered by the end of the reporting period. These commitments are not charged as an expense until the goods are delivered or services rendered.