



Part A: Expenses

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0576
Selected Outputs : 00092967

| | |
|--|----------------------------|
| Project Id : 00085258 GF HIV Project | Period : Jan-Dec (2018) |
| Output # : 00092967 TJK-H-UNDP Phase 2 | Impl. Partner : 99999 UNDP |
| | Location : Tajikistan |

| Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|----------|----------|-----------------|-----------|
|----------|----------|-----------------|-----------|

Dept: 57601 (Tajikstan - Central)

Fund : 30078 (Global Fund to fight AIDS Tube)

| | | | | |
|--|------------|------------|------|------------|
| 61305 - Salaries - IP Staff | 0.00 | 74,813.90 | 0.00 | 74,813.90 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 15,324.39 | 0.00 | 15,324.39 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 8,790.98 | 0.00 | 8,790.98 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 24,634.86 | 0.00 | 24,634.86 |
| 62315 - Contrib. to medical, social in | 0.00 | 3,156.75 | 0.00 | 3,156.75 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 14,917.40 | 0.00 | 14,917.40 |
| 62330 - Rental Supplements - IP Staff | 0.00 | 6,515.78 | 0.00 | 6,515.78 |
| 62340 - Annual Leave Expense - IP | 0.00 | 1,899.13 | 0.00 | 1,899.13 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 12,510.04 | 0.00 | 12,510.04 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 3,048.43 | 0.00 | 3,048.43 |
| 63350 - Reimb of Income Tax-IP Staff | 0.00 | 4,524.99 | 0.00 | 4,524.99 |
| 63530 - Contribution to EOS Benefits | 0.00 | 3,380.18 | 0.00 | 3,380.18 |
| 63535 - Contribution to Security | 0.00 | 3,830.88 | 0.00 | 3,830.88 |
| 63540 - Contribution to Training | 0.00 | 360.58 | 0.00 | 360.58 |
| 63545 - Contribution to ICT | 0.00 | 1,352.08 | 0.00 | 1,352.08 |
| 63550 - Contributions to MAIP | 0.00 | 90.15 | 0.00 | 90.15 |
| 63555 - Contribution to UN JFA | 0.00 | 2,929.51 | 0.00 | 2,929.51 |
| 63560 - Contributions to Appendix D | 0.00 | 225.32 | 0.00 | 225.32 |
| 64308 - Appointments-Lump Sum | 0.00 | 7,431.53 | 0.00 | 7,431.53 |
| 64310 - Separations - IP Staff | 0.00 | 1,261.92 | 0.00 | 1,261.92 |
| 64397 - Services to projects -CO staff | 0.00 | 26,348.21 | 0.00 | 26,348.21 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 8,743.47 | 0.00 | 8,743.47 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 826.90 | 0.00 | 826.90 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 18,843.20 | 0.00 | 18,843.20 |
| 71211 - Intl Consult Security Charge | 0.00 | 187.00 | 0.00 | 187.00 |
| 71305 - Local Consult.-Sht Term-Tech | 539.02 | 7,370.20 | 0.00 | 7,909.22 |
| 71360 - Local Consult-Security | 0.00 | 362.03 | 0.00 | 362.03 |
| 71405 - Service Contracts-Individuals | 0.00 | 313,084.63 | 0.00 | 313,084.63 |
| 71410 - MAIP Premium SC | 0.00 | 276.83 | 0.00 | 276.83 |
| 71415 - Contribution to Security SC | 0.00 | 11,751.10 | 0.00 | 11,751.10 |
| 71605 - Travel Tickets-International | 0.00 | 10,844.17 | 0.00 | 10,844.17 |
| 71610 - Travel Tickets-Local | 0.00 | 438.62 | 0.00 | 438.62 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 14,366.52 | 0.00 | 14,366.52 |
| 71620 - Daily Subsistence Allow-Local | 14,792.50 | 17,110.36 | 0.00 | 31,902.86 |
| 71625 - Daily Subsist Allow-Mtg Partic | 536.96 | 12,574.84 | 0.00 | 13,111.80 |
| 71630 - Shipment | 0.00 | 22.00 | 0.00 | 22.00 |
| 71635 - Travel - Other | 1,382.67 | 6,559.20 | 0.00 | 7,941.87 |
| 71810 - Contractual Svcs-indiv ImpPtnr | 699,487.80 | 0.00 | 0.00 | 699,487.80 |
| 72145 - Svc Co-Training and Educ Serv | 20,506.90 | 6,135.71 | 0.00 | 26,642.61 |
| 72160 - Svc Co-Education & Health Serv | 216.77 | 0.00 | 0.00 | 216.77 |
| 72165 - Svc Co-Social Svcs, Social Sci | 0.00 | 364.46 | 0.00 | 364.46 |

FM grant
100



Part A: Expenses

| Project Id : 00085258 GF HIV Project | Period : | | | Jan-Dec (2018) |
|--|-----------------|------------|-----------------|----------------|
| Output # : 00092967 TJK-H-UNDP Phase 2 | Impl. Partner : | | | 99999 UNDP |
| | Location : | | | Tajikistan |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 72170 - Svc Co-Humanitarian Aid & Relf | 5,371.64 | 0.00 | 0.00 | 5,371.64 |
| 72210 - Machinery and Equipment | 0.00 | 226,992.73 | 0.00 | 226,992.73 |
| 72220 - Furniture | 0.00 | 11,950.17 | 0.00 | 11,950.17 |
| 72305 - Agri & Forestry Products | 0.00 | 6,419.98 | 0.00 | 6,419.98 |
| 72311 - Fuel, petroleum and other oils | 56.12 | 0.00 | 0.00 | 56.12 |
| 72315 - Food & Textile Products | 0.00 | 9,082.17 | 0.00 | 9,082.17 |
| 72325 - Chemical,Glass,NonMetallic Prd | 49.89 | 0.00 | 0.00 | 49.89 |
| 72330 - Medical Products | 0.00 | -56,071.06 | 0.00 | -56,071.06 |
| 72342 - Contraceptives-Condoms | 0.00 | -9,644.85 | 0.00 | -9,644.85 |
| 72350 - Medical Kits | 0.00 | -25,940.90 | 0.00 | -25,940.90 |
| 72360 - Anti-retroviral drugs (ARV) | 0.00 | 33,631.90 | 0.00 | 33,631.90 |
| 72399 - Other Materials and Goods | 0.00 | 973.46 | 0.00 | 973.46 |
| 72402 - Building Maintenance | 0.00 | 353.53 | 0.00 | 353.53 |
| 72405 - Acquisition of Communic Equip | 0.00 | 2,278.20 | 0.00 | 2,278.20 |
| 72406 - Security communication equipme | 0.00 | 1,153.38 | 0.00 | 1,153.38 |
| 72415 - Courier Charges | 0.00 | 36.99 | 0.00 | 36.99 |
| 72420 - Land Telephone Charges | 0.00 | 118.62 | 0.00 | 118.62 |
| 72425 - Mobile Telephone Charges | 915.73 | 1,023.98 | 0.00 | 1,939.71 |
| 72440 - Connectivity Charges | 324.76 | 0.00 | 0.00 | 324.76 |
| 72445 - Common Services-Communications | 13,644.49 | 13,003.81 | 0.00 | 26,648.30 |
| 72505 - Stationery & other Office Supp | 19,776.11 | 2,789.00 | 0.00 | 22,565.11 |
| 72810 - Acquis of Computer Software | 229.47 | 0.00 | 0.00 | 229.47 |
| 72815 - Inform Technology Supplies | 0.00 | 13.27 | 0.00 | 13.27 |
| 73105 - Rent | 35,770.63 | 39,906.00 | 0.00 | 75,676.63 |
| 73115 - Moving Expenses | 0.00 | 20,342.31 | 0.00 | 20,342.31 |
| 73120 - Utilities | 9,403.38 | 101.97 | 0.00 | 9,505.35 |
| 73125 - Common Services-Premises | 0.00 | 42,376.56 | 0.00 | 42,376.56 |
| 73216 - Construction Cost | 0.00 | 29,651.69 | 0.00 | 29,651.69 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | -425.00 | 0.00 | -425.00 |
| 73406 - Maintenance of Equipment | 0.00 | 16,678.88 | 0.00 | 16,678.88 |
| 73410 - Maint, Oper of Transport Equip | 12,053.21 | 22,908.93 | 0.00 | 34,962.14 |
| 73505 - Reimb to UNDP for Supp Svcs | 0.00 | 9,090.03 | 0.00 | 9,090.03 |
| 74110 - Audit Fees | 0.00 | 92,629.38 | 0.00 | 92,629.38 |
| 74115 - Legal Fees | 0.00 | 12,849.65 | 0.00 | 12,849.65 |
| 74120 - Capacity Assessment | 0.00 | 50,000.00 | 0.00 | 50,000.00 |
| 74210 - Printing and Publications | 0.00 | 9,083.71 | 0.00 | 9,083.71 |
| 74215 - Promotional Materials and Dist | 0.00 | 1,207.86 | 0.00 | 1,207.86 |
| 74220 - Translation Costs | 0.00 | 4,948.66 | 0.00 | 4,948.66 |
| 74225 - Other Media Costs | 221.15 | 0.00 | 0.00 | 221.15 |
| 74310 - Contributions to JIU | 225.83 | 0.00 | 0.00 | 225.83 |
| 74505 - Insurance | 0.00 | 4,871.78 | 0.00 | 4,871.78 |
| 74510 - Bank Charges | 1,401.92 | 3,434.42 | 0.00 | 4,836.34 |
| 74520 - Storage | 0.00 | 167,255.52 | 0.00 | 167,255.52 |
| 74596 - Services to projects -GOE | 0.00 | 7,271.62 | 0.00 | 7,271.62 |
| 74720 - Distribution Cost | 0.00 | 34,786.91 | 0.00 | 34,786.91 |
| 74725 - Other L.T.S.H. | 0.00 | 66,277.26 | 0.00 | 66,277.26 |
| 75105 - Facilities & Admin - Implement | 0.00 | 163,832.72 | 0.00 | 163,832.72 |
| 75705 - Learning costs | 0.00 | -2,680.37 | 0.00 | -2,680.37 |
| 76120 - Unrealized Loss | 0.00 | 9,133.89 | 0.00 | 9,133.89 |
| 76125 - Realized Loss | 0.00 | 54.67 | 0.00 | 54.67 |
| 76130 - Unrealized Gain | 0.00 | -9,127.90 | 0.00 | -9,127.90 |
| 76135 - Realized Gain | 0.00 | -3,102.50 | 0.00 | -3,102.50 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 228.71 | 0.00 | 228.71 |
| 77640 - Dep Exp Owned - F&F | 0.00 | 47.43 | 0.00 | 47.43 |

Global Fund Financial Report By Project

Part A: Expenses

| | | | | |
|---|-------------------|-----------------------------------|------------------------|---------------------|
| Project Id : 00085258 GF HIV Project | | Period : Jan-Dec (2018) | | |
| Output # : 00092967 TJK-H-UNDP Phase 2 | | Impl. Partner : 99999 UNDP | | |
| | | Location : Tajikistan | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 77660 - Dep Exp Owned -Vehicle | 0.00 | 5,343.62 | 0.00 | 5,343.62 |
| Total for Fund 30078 | 836,906.95 | 1,664,351.04 | 0.00 | 2,501,257.99 |
| Total for Dept : 57601 | 836,906.95 | 1,664,351.04 | 0.00 | 2,501,257.99 |
| Total for Output : 00092967 | 836,906.95 | 1,664,351.04 | 0.00 | 2,501,257.99 |
| Project Total : | 836,906.95 | 1,664,351.04 | 0.00 | 2,501,257.99 |

Signed By :



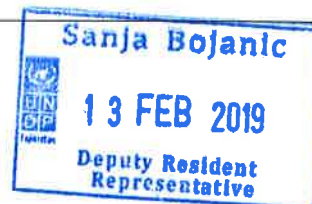
Date :



Signed By :



Date :



Handwritten mark



Part A: Expenses

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0576
Selected Outputs : 00092967

| Project Id : ALL | Period : | Jan-Dec (2018) | | |
|-----------------------------|-----------------|----------------|-----------------|--------------|
| Output # : ALL | Impl. Partner : | Location : | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 57601 - Tajikstan - Central | 836,906.95 | 1,664,351.04 | 0.00 | 2,501,257.99 |

Global Fund Financial Report By Project

Part B: Funds Utilization

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0576
Selected Outputs : 00092967

Project/Award: 00085258 GF HIV Project

Period : As at Dec 31, 2018

| Output # | Impl. Partner | UNDP AMOUNT |
|----------------------------------|---------------|-------------|
| 00092967 | :99999 UNDP | |
| Outstanding NEX advances | | 19,454.95 |
| Outstanding UN Agencies Advances | | 0.00 |
| Undepreciated Fixed Assets | | 115,235.94 |
| Inventory | | 180,856.09 |
| Prepayments | | 52,170.16 |
| Commitments | | 439,104.56 |

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 govt 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.

| | |
|--------------------------------------|--|
| Direct Payments | 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 |
| Reimbursement | This is where UNDP pays the SR after the SR has itself made the disbursement for eligible expenditures under the SR agreement. |
| Direct Implementation by UNDP | 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 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.