



United Nations Population Fund

Statistical and financial review, 2018

ANNEXES

Report of the Executive Director

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Note: The UNFPA Statistical and Financial Review, 2018 is available in the United Nations Official Documents System (ODS) under the symbol DP/FPA/2019/4 (Part I, Add.1).

Annex 1

Table 1. Statement of financial performance for the year ended 31 December 2018

	Regular resources	Other resources	Total
<i>Millions of United States dollars</i>			
Contribution revenue			
Contributions - gross	378.8	876.8	1,255.6
Less: refunds to donors	-	(5.0)	(5.0)
Less: indirect costs	-	(47.5)	(47.5)
Total contribution revenue	378.8	824.3	1,203.1
Other revenue	78.5	8.7	87.2
Total revenue	457.3	833.0	1,290.3
Expenses			
Staff costs	228.7	61.4	290.1
Reproductive health and other programme-related supplies	3.7	156.2	159.9
Development and training of counterparts	21.3	91.1	112.4
Supplies, materials and operating costs	66.9	119.2	186.1
Contracted and professional services	48.5	176.4	224.9
Finance costs	0.4	0.6	1.0
Travel	24.1	39.3	63.4
Depreciation and amortization	6.6	0.6	7.2
Impairment	-	0.1	0.1
Other expenses	17.4	23.5	40.9
Total expenses	417.6	668.4	1,086.0
Surplus for the year	39.7	164.6	204.3

Table 2. Statement of financial position as at 31 December 2018

	As at 31 December 2018
	<i>Millions of United States dollars</i>
Assets	
Current assets	
Cash and cash equivalents	150.9
Investments maturing within one year	436.0
Contributions receivable	172.0
Inventories	50.8
Prepayments and other current assets	27.5
Operating fund advances	7.0
Total	844.2
Non-current assets	
Investments maturing after one year	565.1
Contributions receivable	164.3
Property, plant and equipment	34.4
Intangible assets	1.4
Total	765.2
Total assets	1,609.4
Liabilities	
Current liabilities	
Accounts payable and accruals	113.9
Employee benefits	35.3
Other current liabilities and deferred revenue	24.0
Total	173.2
Non-current liabilities	
Employee benefits	351.9
Other non-current liabilities and deferred revenue	4.0
Total	355.9
Total liabilities	529.1
Net assets	1,080.3
Reserves and fund balances	
Reserves	
Operational reserve	75.5
Humanitarian response reserve	7.5
Reserve for field accommodation	5.0
Total reserves	88.0
Fund balances	
Designated unearmarked ¹ fund balances	58.3
Undesignated unearmarked and earmarked ² fund balances	
Unearmarked resources	(39.5)
Earmarked resources	973.5
Total fund balances	992.3
Total reserves and fund balances	1,080.3

¹ Throughout this document, terms 'unearmarked', 'core' and 'regular' resources are used interchangeably and mean resources available to UNFPA that are commingled and untied.

² Terms 'earmarked', 'non-core' and 'other' resources are used interchangeably and mean resources of UNFPA, other than regular resources, which are received for a specific programme purpose consistent with the mandate of UNFPA and for the provision of specific services to third parties.

Table 3. Statement of changes in net assets for the year ended 31 December 2018*

	Fund balances	Reserves	Total net assets
	<i>Millions of United States dollars</i>		
Opening balance as at 1 January 2018	761.0	80.5	841.5
Movements in fund balances and reserves			
Transfers to/from operational reserve	(5.0)	5.0	-
Actuarial gain on employee benefits liabilities	55.3	-	55.3
Loss in fair value of investments recognized in net assets	(20.8)	-	(20.8)
Transfers within UNFPA resources			
Reserve for field accommodation	(0.6)	0.6	-
Humanitarian response reserve	(2.5)	2.5	-
Surplus/(deficit) for the year	204.9	(0.6)	204.3
Closing balance as at 31 December 2018	992.3	88.0	1,080.3

* See table 17 for an analysis of reserves and fund balances within the regular resources.

Table 4. UNFPA expenses in 2018 at a glance³**By outcomes and outputs of the integrated results and resources framework**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	Millions of United States dollars			Per cent			
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	112.1	400.4	512.5	58.8		512.5	49.5
Output 01: Sexual and reproductive health polices for those furthest behind	22.3	15.2	37.5			37.5	
Output 02: Integrated sexual and reproductive health services	76.0	320.2	396.2			396.2	
Output 03: Health workforce capacity	5.2	24.4	29.6			29.6	
Output 04: Delivery of sexual and reproductive health commodities	3.2	34.7	37.9			37.9	
Output 05: Accountability for sexual and reproductive health	5.4	5.9	11.3			11.3	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	25.2	48.0	73.2	8.4		73.2	7.1
Output 06: Adolescents and youth skills and capabilities	14.3	33.2	47.5			47.5	
Output 07: Adolescents and youth policies	5.0	4.2	9.2			9.2	
Output 08: Youth leadership and participation	5.9	10.6	16.5			16.5	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	29.8	132.8	162.6	18.6		162.6	15.7
Output 09: Gender equality laws and policies	5.0	3.5	8.5			8.5	
Output 10: Gender and sociocultural norms	1.0	4.2	5.2			5.2	
Output 11: Prevention and addressing of gender-based violence	21.1	108.4	129.5			129.5	
Output 12: Elimination of harmful practices	2.7	16.7	19.4			19.4	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	40.3	71.8	112.1	12.8		112.1	10.8
Output 13: Population data systems	25.6	59.8	85.4			85.4	
Output 14: Demographic intelligence	14.7	12.0	26.7			26.7	
Organizational effectiveness and efficiency (OEE)	5.0	7.0	12.0	1.4	162.5	174.5	16.9
OEE1: Improved programming for results	1.7	3.3	5.0		36.4	41.4	
OEE2: Optimized management of resources	1.0	1.0	2.0		100.1	102.1	
OEE3: United Nations coordination and coherence	0.7	-	0.7		2.3	3.0	
OEE4: Communication, resources mobilization and partnerships	1.6	2.7	4.3		23.7	28.0	
Total	212.4	660.0	872.4	100.0	162.5	1,034.9	100.0

³ Excludes corporate expenses

Table 4. UNFPA expenses in 2018 at a glance (continued)**By region**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>						
East and Southern Africa	47.4	137.4	184.8	21.2	20.1	204.9	19.8
West and Central Africa	44.3	101.2	145.5	16.7	19.7	165.2	16.0
Arab States	22.2	149.2	171.4	19.6	11.7	183.1	17.7
Asia and the Pacific	48.8	75.0	123.8	14.2	19.7	143.5	13.9
Latin America and the Caribbean	22.2	60.7	82.9	9.5	12.9	95.8	9.20
Eastern Europe and Central Asia	13.9	30.6	44.5	5.1	6.9	51.4	5.0
Global and regional interventions - global ⁴	13.6	-	13.6	1.6	-	13.6	1.3
Global activities	-	105.9	105.9	12.1	71.5	177.4	17.1
Total	212.4	660.0	872.4	100.0	162.5	1,034.9	100.0

By quadrant

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>						
Country/territory activities	177.7	537.7	715.4	82.0	71.5	786.9	76.0
Red	105.5	328.7	434.2	49.8	39.0	473.2	45.7
Orange	24.4	91.2	115.6	13.2	10.4	126.0	12.2
Yellow	18.6	53.7	72.3	8.3	7.8	80.1	7.7
Pink	29.2	64.1	93.3	10.7	14.3	107.6	10.4
Global and regional interventions	34.4	-	34.4	3.9	-	34.4	3.3
Regional	20.8	-	20.8	2.4	-	20.8	2.0
Global	13.6	-	13.6	1.5	-	13.6	1.3
Regional and global activities	0.3	122.3	122.6	14.1	91.0	213.6	20.7
Total	212.4	660.0	872.4	100.0	162.5	1,034.9	100.0

⁴ Global and regional interventions – global include \$0.2 million expenses of the Liaison Office in Addis Ababa, which are part of the regional interventions, but cannot be assigned to specific region.

Table 4. UNFPA expenses in 2018 at a glance (continued)**By implementing agency⁵**

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Governments	19.6	87.3	106.9	12.3
Non-governmental organizations	17.4	185.2	202.6	23.2
United Nations agencies	1.2	4.4	5.6	0.6
UNFPA	174.2	383.1	557.3	63.9
Total	212.4	660.0	872.4	100.0

By gender marker

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	19.9	103.4	123.3	14.1
Significant contribution to gender equality (gender mainstreaming)	92.5	370.6	463.1	53.1
Some contribution to gender equality and/or women's empowerment	83.8	165.2	249.0	28.6
No contribution to gender equality and/or women's empowerment	16.2	20.8	37.0	4.2
Total	212.4	660.0	872.4	100.0

⁵ Break-down of expenses by implementing agency and gender marker includes country programmes, global and regional interventions and other programme activities. Expenses for institutional budget and corporate are excluded.

Table 5. UNFPA expenses in 2018, by region – East and Southern Africa
By outcomes and outputs of the integrated results and resources framework

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities			
	<i>Millions of United States dollars</i>				<i>Per cent</i>	<i>Millions of United States dollars</i>	
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	32.3	95.5	127.8	69.2		127.8	62.4
Output 01: Sexual and reproductive health polices for those furthest behind	2.6	2.7	5.3			5.3	
Output 02: Integrated sexual and reproductive health services	26.4	64.3	90.7			90.7	
Output 03: Health workforce capacity	0.9	12.0	12.9			12.9	
Output 04: Delivery of sexual and reproductive health commodities	0.9	15.2	16.1			16.1	
Output 05: Accountability for sexual and reproductive health	1.5	1.3	2.8			2.8	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	3.9	13.4	17.3	9.4		17.3	8.4
Output 06: Adolescents and youth skills and capabilities	2.5	9.7	12.2			12.2	
Output 07: Adolescents and youth policies	0.7	0.5	1.2			1.2	
Output 08: Youth leadership and participation	0.7	3.2	3.9			3.9	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	3.8	14.7	18.5	10.0		18.5	9.0
Output 09: Gender equality laws and policies	0.5	0.3	0.8			0.8	
Output 10: Gender and sociocultural norms	0.1	1.2	1.3			1.3	
Output 11: Prevention and addressing of gender-based violence	3.0	9.9	12.9			12.9	
Output 12: Elimination of harmful practices	0.2	3.3	3.5			3.5	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	7.1	13.7	20.8	11.2		20.8	10.2
Output 13: Population data systems	4.9	8.7	13.6			13.6	
Output 14: Demographic intelligence	2.2	5.0	7.2			7.2	
Organizational effectiveness and efficiency (OEE)	0.3	0.1	0.4	0.2	20.1	20.5	10.0
OEE1: Improved programming for results	0.1	0.1	0.2		4.6	4.8	
OEE2: Optimized management of resources	-	-	-		15.5	15.5	
OEE3: United Nations coordination and coherence	0.1	-	0.1		-	0.1	
OEE4: Communication, resources mobilization and partnerships	0.1	-	0.1		-	0.1	
Total	47.4	137.4	184.8	100.0	20.1	204.9	100.0

Table 5. UNFPA expenses in 2018, by region – East and Southern Africa (continued)**By quadrant**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>						
Country/territory activities	44.6	133.5	178.1	96.4	16.5	194.6	95.0
Red	40.2	129.4	169.6	91.8	14.3	183.9	89.8
Orange	2.7	2.5	5.2	2.8	1.5	6.7	3.3
Yellow	1.6	1.6	3.2	1.7	0.7	3.9	1.9
Pink	0.1	-	0.1	0.1	-	0.1	-
Regional activities	2.8	3.9	6.7	3.6	3.6	10.3	5.0
Total	47.4	137.4	184.8	100.0	20.1	204.9	100.0

By implementing agency⁶

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Governments	6.1	31.8	37.9	20.5
Non-governmental organizations	3.5	33.1	36.6	19.8
United Nations agencies	-	0.4	0.4	0.2
UNFPA	37.8	72.1	109.9	59.5
Total	47.4	137.4	184.8	100.0

By gender marker

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	3.2	15.0	18.2	9.9
Significant contribution to gender equality (gender mainstreaming)	19.1	60.2	79.3	42.9
Some contribution to gender equality and/or women's empowerment	21.1	54.9	76.0	41.1
No contribution to gender equality and/or women's empowerment	4.0	7.3	11.3	6.1
Total	47.4	137.4	184.8	100.0

⁶ Break-down of expenses by implementing agency and gender marker includes country programmes, global and regional interventions and other programme activities. Expenses for institutional budget and corporate are excluded.

Table 6. UNFPA expenses in 2018, by region – West and Central Africa
By outcomes and outputs of the integrated results and resources framework

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities			
	<i>Millions of United States dollars</i>			<i>Per cent</i>	<i>Millions of United States dollars</i>		<i>Per cent</i>
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	26.2	67.9	94.1	64.7		94.1	57.0
Output 01: Sexual and reproductive health polices for those furthest behind	3.6	1.5	5.1			5.1	
Output 02: Integrated sexual and reproductive health services	17.6	44.6	62.2			62.2	
Output 03: Health workforce capacity	2.0	6.3	8.3			8.3	
Output 04: Delivery of sexual and reproductive health commodities	1.4	13.6	15.0			15.0	
Output 05: Accountability for sexual and reproductive health	1.6	1.9	3.5			3.5	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	4.6	13.5	18.1	12.4		18.1	11.0
Output 06: Adolescents and youth skills and capabilities	2.9	11.3	14.2			14.2	
Output 07: Adolescents and youth policies	0.6	1.1	1.7			1.7	
Output 08: Youth leadership and participation	1.1	1.1	2.2			2.2	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	5.4	12.2	17.6	12.1		17.6	10.6
Output 09: Gender equality laws and policies	1.0	0.8	1.8			1.8	
Output 10: Gender and sociocultural norms	0.4	0.2	0.6			0.6	
Output 11: Prevention and addressing of gender-based violence	3.5	7.4	10.9			10.9	
Output 12: Elimination of harmful practices	0.5	3.8	4.3			4.3	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	7.3	5.1	12.4	8.5		12.4	7.5
Output 13: Population data systems	4.6	2.8	7.4			7.4	
Output 14: Demographic intelligence	2.7	2.3	5.0			5.0	
Organizational effectiveness and efficiency (OEE)	0.8	2.5	3.3	2.3	19.7	23.0	13.9
OEE1: Improved programming for results	0.1	0.9	1.0		3.9	4.9	
OEE2: Optimized management of resources	0.4	-	0.4		15.8	16.2	
OEE3: United Nations coordination and coherence	-	-	-		-	-	
OEE4: Communication, resources mobilization and partnerships	0.3	1.6	1.9		-	1.9	
Total	44.3	101.2	145.5	100.0	19.7	165.2	100.0

Table 6. UNFPA expenses in 2018, by region – West and Central Africa (continued)**By quadrant**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>			<i>Per cent</i>			
Country/territory activities	40.5	95.3	135.8	93.3	16.6	152.4	92.2
Red	38.5	93.0	131.5	90.3	15.1	146.6	88.7
Orange	1.0	0.4	1.4	1.0	0.7	2.1	1.3
Yellow	1.0	1.9	2.9	2.0	0.8	3.7	2.2
Regional activities	3.8	5.9	9.7	6.7	3.1	12.8	7.8
Total	44.3	101.2	145.5	100.0	19.7	165.2	100.0

By implementing agency⁷

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Governments	4.7	26.6	31.3	21.5
Non-governmental organizations	1.4	23.0	24.4	16.8
United Nations agencies	-	0.5	0.5	0.3
UNFPA	38.2	51.1	89.3	61.4
Total	44.3	101.2	145.5	100.0

By gender marker

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	3.9	9.9	13.8	9.5
Significant contribution to gender equality (gender mainstreaming)	19.9	44.5	64.4	44.2
Some contribution to gender equality and/or women's empowerment	17.6	43.2	60.8	41.8
No contribution to gender equality and/or women's empowerment	2.9	3.6	6.5	4.5
Total	44.3	101.2	145.5	100.0

⁷ Break-down of expenses by implementing agency and gender marker includes country programmes, global and regional interventions and other programme activities. Expenses for institutional budget and corporate are excluded.

Table 7. UNFPA expenses in 2018, by region – Arab States
By outcomes and outputs of the integrated results and resources framework

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	Millions of United States dollars			Per cent	Millions of United States dollars		
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	10.9	70.4	81.3	47.4		81.3	44.3
Output 01: Sexual and reproductive health polices for those furthest behind	1.2	2.1	3.3			3.3	
Output 02: Integrated sexual and reproductive health services	9.2	61.3	70.5			70.5	
Output 03: Health workforce capacity	0.2	3.3	3.5			3.5	
Output 04: Delivery of sexual and reproductive health commodities	-	2.1	2.1			2.1	
Output 05: Accountability for sexual and reproductive health	0.3	1.6	1.9			1.9	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	2.1	8.1	10.2	6.0		10.2	5.6
Output 06: Adolescents and youth skills and capabilities	0.7	4.8	5.5			5.5	
Output 07: Adolescents and youth policies	0.2	0.4	0.6			0.6	
Output 08: Youth leadership and participation	1.2	2.9	4.1			4.1	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	5.2	64.9	70.1	40.9		70.1	38.3
Output 09: Gender equality laws and policies	0.3	0.6	0.9			0.9	
Output 10: Gender and sociocultural norms	0.1	1.8	1.9			1.9	
Output 11: Prevention and addressing of gender-based violence	4.3	59.2	63.5			63.5	
Output 12: Elimination of harmful practices	0.5	3.3	3.8			3.8	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	3.7	5.6	9.3	5.4		9.3	5.1
Output 13: Population data systems	3.1	5.5	8.6			8.6	
Output 14: Demographic intelligence	0.6	0.1	0.7			0.7	
Organizational effectiveness and efficiency (OEE)	0.3	0.2	0.5	0.3	11.7	12.2	6.7
OEE1: Improved programming for results	0.1	-	0.1		2.9	3.0	
OEE2: Optimized management of resources	-	-	-		8.8	8.8	
OEE3: United Nations coordination and coherence	-	-	-		-	-	
OEE4: Communication, resources mobilization and partnerships	0.2	0.2	0.4		-	0.4	
Total	22.2	149.2	171.4	100.0	11.7	183.1	100.0

Table 7. UNFPA expenses in 2018, by region – Arab States (continued)**By quadrant**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>						
Country/territory activities	19.0	146.7	165.7	96.7	9.0	174.7	95.4
Red	8.8	47.4	56.2	32.9	3.5	59.7	32.6
Orange	2.1	32.6	34.7	20.2	1.1	35.8	19.5
Yellow	3.4	39.0	42.4	24.7	2.4	44.8	24.5
Pink	4.7	27.7	32.4	18.9	2.0	34.4	18.8
Regional activities	3.2	2.5	5.7	3.3	2.7	8.4	4.6
Total	22.2	149.2	171.4	100.0	11.7	183.1	100.0

By implementing agency⁸

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Governments	1.6	13.2	14.8	8.7
Non-governmental organizations	2.1	73.4	75.5	44.0
United Nations agencies	0.1	0.8	0.9	0.5
UNFPA	18.4	61.8	80.2	46.8
Total	22.2	149.2	171.4	100.0

By gender marker

	Regular resources	Other resources	Total	Per cent total
	<i>Millions of United States dollars</i>			<i>Per cent</i>
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	1.7	29.6	31.3	18.3
Significant contribution to gender equality (gender mainstreaming)	11.1	94.8	105.9	61.8
Some contribution to gender equality and/or women's empowerment	8.6	21.1	29.7	17.3
No contribution to gender equality and/or women's empowerment	0.8	3.7	4.5	2.6
Total	22.2	149.2	171.4	100.0

⁸ Break-down of expenses by implementing agency and gender marker includes country programmes, global and regional interventions and other programme activities. Expenses for institutional budget and corporate are excluded.

Table 8. UNFPA expenses in 2018, by region – Asia and the Pacific**By outcomes and outputs of the integrated results and resources framework**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>			<i>Per cent</i>			
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	23.0	41.5	64.5	52.2		64.5	44.9
Output 01: Sexual and reproductive health polices for those furthest behind	7.3	5.2	12.5			12.5	
Output 02: Integrated sexual and reproductive health services	12.4	32.4	44.8			44.8	
Output 03: Health workforce capacity	1.7	2.2	3.9			3.9	
Output 04: Delivery of sexual and reproductive health commodities	0.3	1.2	1.5			1.5	
Output 05: Accountability for sexual and reproductive health	1.3	0.5	1.8			1.8	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	6.9	6.9	13.8	11.1		13.8	9.6
Output 06: Adolescents and youth skills and capabilities	4.4	5.1	9.5			9.5	
Output 07: Adolescents and youth policies	1.2	0.4	1.6			1.6	
Output 08: Youth leadership and participation	1.3	1.4	2.7			2.7	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	7.3	21.4	28.7	23.2		28.7	20.0
Output 09: Gender equality laws and policies	1.1	0.1	1.2			1.2	
Output 10: Gender and sociocultural norms	-	0.1	0.1			0.1	
Output 11: Prevention and addressing of gender-based violence	5.0	18.2	23.2			23.2	
Output 12: Elimination of harmful practices	1.2	3.0	4.2			4.2	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	10.7	5.2	15.9	12.8		15.9	11.1
Output 13: Population data systems	7.1	2.5	9.6			9.6	
Output 14: Demographic intelligence	3.6	2.7	6.3			6.3	
Organizational effectiveness and efficiency (OEE)	0.9	-	0.9	0.7	19.7	20.6	14.4
OEE1: Improved programming for results	0.3	-	0.3		4.7	5.0	
OEE2: Optimized management of resources	0.2	-	0.2		15.0	15.2	
OEE3: United Nations coordination and coherence	0.1	-	0.1		-	0.1	
OEE4: Communication, resources mobilization and partnerships	0.3	-	0.3		-	0.3	
Total	48.8	75.0	123.8	100.0	19.7	143.5	100.0

Table 8. UNFPA expenses in 2018, by region – Asia and the Pacific (continued)**By quadrant**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities			
	<i>Millions of United States dollars</i>			<i>Per cent</i>	<i>Millions of United States dollars</i>		<i>Per cent</i>
Country/territory activities	44.5	73.0	117.5	94.9	15.4	132.9	92.6
Red	15.9	48.5	64.4	52.0	5.1	69.5	48.4
Orange	15.3	13.5	28.8	23.3	5.1	33.9	23.6
Yellow	7.6	8.4	16.0	12.9	2.0	18.0	12.6
Pink	5.7	2.6	8.3	6.7	3.2	11.5	8.0
Regional activities	4.3	2.0	6.3	5.1	4.3	10.6	7.4
Total	48.8	75.0	123.8	100.0	19.7	143.5	100.0

By implementing agency⁹

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Governments	6.1	10.2	16.3	13.1
Non-governmental organizations	5.4	32.1	37.5	30.3
United Nations agencies	0.5	1.2	1.7	1.4
UNFPA	36.8	31.5	68.3	55.2
Total	48.8	75.0	123.8	100.0

By gender marker

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	4.1	12.8	16.9	13.6
Significant contribution to gender equality (gender mainstreaming)	15.7	27.6	43.3	35.0
Some contribution to gender equality and/or women's empowerment	25.6	31.5	57.1	46.1
No contribution to gender equality and/or women's empowerment	3.4	3.1	6.5	5.3
Total	48.8	75.0	123.8	100.0

⁹ Break-down of expenses by implementing agency and gender marker includes country programmes, global and regional interventions and other programme activities. Expenses for institutional budget and corporate are excluded.

Table 9. UNFPA expenses in 2018, by region – Latin America and the Caribbean
By outcomes and outputs of the integrated results and resources framework

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities			
	<i>Millions of United States dollars</i>			<i>Per cent</i>	<i>Millions of United States dollars</i>		<i>Per cent</i>
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	9.1	14.7	23.8	28.7		23.8	24.8
Output 01: Sexual and reproductive health polices for those furthest behind	3.8	3.0	6.8			6.8	
Output 02: Integrated sexual and reproductive health services	4.7	10.2	14.9			14.9	
Output 03: Health workforce capacity	0.3	0.5	0.8			0.8	
Output 04: Delivery of sexual and reproductive health commodities	0.2	0.7	0.9			0.9	
Output 05: Accountability for sexual and reproductive health	0.1	0.3	0.4			0.4	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	4.5	4.1	8.6	10.4		8.6	9.0
Output 06: Adolescents and youth skills and capabilities	2.3	2.0	4.3			4.3	
Output 07: Adolescents and youth policies	1.6	1.5	3.1			3.1	
Output 08: Youth leadership and participation	0.6	0.6	1.2			1.2	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	3.5	3.1	6.6	8.0		6.6	6.9
Output 09: Gender equality laws and policies	0.5	0.7	1.2			1.2	
Output 10: Gender and sociocultural norms	0.3	0.3	0.6			0.6	
Output 11: Prevention and addressing of gender-based violence	2.6	2.1	4.7			4.7	
Output 12: Elimination of harmful practices	0.1	-	0.1			0.1	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	4.9	38.8	43.7	52.7		43.7	45.6
Output 13: Population data systems	3.0	38.4	41.4			41.4	
Output 14: Demographic intelligence	1.9	0.4	2.3			2.3	
Organizational effectiveness and efficiency (OEE)	0.2	-	0.2	0.2	12.9	13.1	13.7
OEE1: Improved programming for results	0.1	-	0.1		3.5	3.6	
OEE2: Optimized management of resources	0.1	-	0.1		9.4	9.5	
OEE3: United Nations coordination and coherence	-	-	-		-	-	
OEE4: Communication, resources mobilization and partnerships	-	-	-		-	-	
Total	22.2	60.7	82.9	100.0	12.9	95.8	100.0

Table 9. UNFPA expenses in 2018, by region – Latin America and the Caribbean (continued)**By quadrant**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>						
Country/territory activities	18.5	59.5	78.0	94.1	9.7	87.7	91.5
Red	2.1	10.4	12.5	15.1	1.0	13.5	14.1
Orange	3.3	42.2	45.5	54.9	2.0	47.5	49.6
Yellow	2.4	0.9	3.3	4.0	1.3	4.6	4.8
Pink	10.7	6.0	16.7	20.1	5.4	22.1	23.0
Regional activities	3.7	1.2	4.9	5.9	3.2	8.1	8.5
Total	22.2	60.7	82.9	100.0	12.9	95.8	100.0

By implementing agency¹⁰

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Governments	0.7	3.3	4.0	4.8
Non-governmental organizations	0.7	3.7	4.4	5.3
United Nations agencies	0.2	1.1	1.3	1.6
UNFPA	20.6	52.6	73.2	88.3
Total	22.2	60.7	82.9	100.0

By gender marker

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	3.8	6.5	10.3	12.4
Significant contribution to gender equality (gender mainstreaming)	12.3	46.5	58.8	70.9
Some contribution to gender equality and/or women's empowerment	4.7	7.3	12.0	14.5
No contribution to gender equality and/or women's empowerment	1.4	0.4	1.8	2.2
Total	22.2	60.7	82.9	100.0

¹⁰ Break-down of expenses by implementing agency and gender marker includes country programmes, global and regional interventions and other programme activities. Expenses for institutional budget and corporate are excluded.

Table 10. UNFPA expenses in 2018, by region – Eastern Europe and Central Asia**By outcomes and outputs of the integrated results and resources framework**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	<i>Millions of United States dollars</i>						
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	5.3	18.0	23.3	52.4		23.3	45.3
Output 01: Sexual and reproductive health polices for those furthest behind	2.0	0.3	2.3			2.3	
Output 02: Integrated sexual and reproductive health services	2.9	17.6	20.5			20.5	
Output 03: Health workforce capacity	0.1	0.1	0.2			0.2	
Output 04: Delivery of sexual and reproductive health commodities	-	-	-			-	
Output 05: Accountability for sexual and reproductive health	0.3	-	0.3			0.3	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	2.2	1.6	3.8	8.5		3.8	7.4
Output 06: Adolescents and youth skills and capabilities	1.1	0.3	1.4			1.4	
Output 07: Adolescents and youth policies	0.6	0.3	0.9			0.9	
Output 08: Youth leadership and participation	0.5	1.0	1.5			1.5	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	2.9	10.2	13.1	29.4		13.1	25.5
Output 09: Gender equality laws and policies	0.7	0.4	1.1			1.1	
Output 10: Gender and sociocultural norms	0.1	0.4	0.5			0.5	
Output 11: Prevention and addressing of gender-based violence	1.9	9.2	11.1			11.1	
Output 12: Elimination of harmful practices	0.2	0.2	0.4			0.4	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	2.3	0.8	3.1	7.0		3.1	6.0
Output 13: Population data systems	1.3	0.3	1.6			1.6	
Output 14: Demographic intelligence	1.0	0.5	1.5			1.5	
Organizational effectiveness and efficiency (OEE)	1.2	-	1.2	2.7	6.9	8.1	15.8
OEE1: Improved programming for results	0.3	-	0.3		2.0	2.3	
OEE2: Optimized management of resources	0.3	-	0.3		4.9	5.2	
OEE3: United Nations coordination and coherence	0.4	-	0.4		-	0.4	
OEE4: Communication, resources mobilization and partnerships	0.2	-	0.2		-	0.2	
Total	13.9	30.6	44.5	100.0	6.9	51.4	100.0

**Table 10. UNFPA expenses in 2018, by region – Eastern Europe and Central Asia
(continued)****By quadrant**

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities		Millions of United States dollars	Per cent
	Millions of United States dollars			Per cent			
Country/territory activities	10.6	29.7	40.3	90.6	4.3	44.6	86.8
Yellow	2.6	1.9	4.5	10.2	0.6	5.1	9.9
Pink	8.0	27.8	35.8	80.4	3.7	39.5	76.9
Regional activities	3.3	0.9	4.2	9.4	2.6	6.8	13.2
Total	13.9	30.6	44.5	100.0	6.9	51.4	100.0

By implementing agency¹¹

	Regular resources	Other resources	Total		
	Millions of United States dollars		Per cent		
Governments		0.4	2.2	2.6	5.9
Non-governmental organizations		2.6	16.5	19.1	42.9
United Nations agencies		0.3	0.1	0.4	0.9
UNFPA		10.6	11.8	22.4	50.3
Total		13.9	30.6	44.5	100.0

By gender marker

	Regular resources	Other resources	Total	
	Millions of United States dollars		Per cent	
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	2.0	24.7	26.7	60.0
Significant contribution to gender equality (gender mainstreaming)	6.0	4.4	10.4	23.4
Some contribution to gender equality and/or women's empowerment	4.5	1.3	5.8	13.0
No contribution to gender equality and/or women's empowerment	1.4	0.2	1.6	3.6
Total	13.9	30.6	44.5	100.0

¹¹ Break-down of expenses by implementing agency and gender marker includes country programmes, global and regional interventions and other programme activities. Expenses for institutional budget and corporate are excluded.

Table 11. UNFPA expenses in 2018, by region – Global activities¹²
By outcomes and outputs of the integrated results and resources framework

	Country programmes, global and regional interventions and other programme activities				Institutional budget	Total	
	Regular resources	Other resources	Total programme	Percentage programme activities			
	<i>Millions of United States dollars</i>			<i>Per cent</i>	<i>Millions of United States dollars</i>	<i>Per cent</i>	
Outcome 1: Every woman, adolescent and youth everywhere, especially those furthest behind, has utilized integrated sexual and reproductive health services and exercised reproductive rights, free of coercion, discrimination and violence	5.3	92.4	97.7	81.8		97.7	51.2
Output 01: Sexual and reproductive health polices for those furthest behind	1.8	0.4	2.2			2.2	
Output 02: Integrated sexual and reproductive health services	2.8	89.8	92.6			92.6	
Output 04: Delivery of sexual and reproductive health commodities	0.4	1.9	2.3			2.3	
Output 05: Accountability for sexual and reproductive health	0.3	0.3	0.6			0.6	
Outcome 2: Every adolescent and youth, in particular adolescent girls, is empowered to have access to sexual and reproductive health and reproductive rights, in all contexts	1.0	0.4	1.4	1.2		1.4	0.7
Output 06: Adolescents and youth skills and capabilities	0.4	-	0.4			0.4	
Output 07: Adolescents and youth policies	0.1	-	0.1			0.1	
Output 08: Youth leadership and participation	0.5	0.4	0.9			0.9	
Outcome 3: Gender equality, the empowerment of all women and girls, and reproductive rights are advanced in development and humanitarian settings	1.7	6.3	8.0	6.6		8.0	4.2
Output 09: Gender equality laws and policies	0.9	0.6	1.5			1.5	
Output 10: Gender and sociocultural norms	-	0.2	0.2			0.2	
Output 11: Prevention and addressing of gender-based violence	0.8	2.4	3.2			3.2	
Output 12: Elimination of harmful practices	-	3.1	3.1			3.1	
Outcome 4: Everyone, everywhere, is counted, and accounted for, in the pursuit of sustainable development	4.3	2.6	6.9	5.8		6.9	3.6
Output 13: Population data systems	1.6	1.6	3.2			3.2	
Output 14: Demographic intelligence	2.7	1.0	3.7			3.7	
Organizational effectiveness and efficiency (OEE)	1.3	4.2	5.5	4.6	71.5	77.0	40.3
OEE1: Improved programming for results	0.7	2.3	3.0		14.8	17.8	
OEE2: Optimized management of resources	-	1.0	1.0		30.7	31.7	
OEE3: United Nations coordination and coherence	0.1	-	0.1		2.3	2.4	
OEE4: Communication, resources mobilization and partnerships	0.5	0.9	1.4		23.7	25.1	
Total	13.6	105.9	119.5	100.0	71.5	191.0	100.0

¹² Includes expenses for global component of the global and regional interventions and other global activities.

Table 11. UNFPA expenses in 2018, by region – Global activities (continued)**By implementing agency¹³**

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Non-governmental organizations	1.7	3.4	5.1	4.3
United Nations agencies	0.1	0.3	0.4	0.3
UNFPA	11.8	102.2	114.0	95.4
Total	13.6	105.9	119.5	100.0

By gender marker

	Regular resources	Other resources	Total	
	<i>Millions of United States dollars</i>		<i>Per cent</i>	
Primary objective of the activity is contribution to gender equality and/or women's empowerment (gender stand-alone)	1.2	4.9	6.1	5.1
Significant contribution to gender equality (gender mainstreaming)	8.4	92.6	101.0	84.5
Some contribution to gender equality and/or women's empowerment	1.7	5.9	7.6	6.4
No contribution to gender equality and/or women's empowerment	2.3	2.5	4.8	4.0
Total	13.6	105.9	119.5	100.0

¹³ Break-down of expenses by implementing agency and gender marker includes global component of the global and regional interventions and other programme activities only. Expenses for institutional budget and corporate are excluded.

Table 12. Country programmes, regional activities and institutional budget expenses, by region and recipient country/territory, for the year ended 31 December 2018

	Country quadrant	Programme expenses		Institutional budget	Total
		Regular resources	Other resources		
<i>Millions of United States dollars</i>					
East and Southern Africa					
Angola	Red	1.8	0.8	1.0	3.6
Burundi	Red	1.6	3.1	0.8	5.5
Comoros	Red	0.7	-	0.1	0.8
Democratic Republic of the Congo	Red	5.9	14.9	1.1	21.9
Eritrea	Red	0.9	0.5	0.6	2.0
Ethiopia	Red	4.2	11.0	1.1	16.3
Kenya	Red	3.0	5.1	1.0	9.1
Lesotho	Red	0.5	0.6	0.5	1.6
Madagascar	Red	3.4	1.8	0.8	6.0
Malawi	Red	2.1	8.6	1.0	11.7
Mozambique	Red	3.0	23.0	1.1	27.1
South Sudan	Red	3.6	17.8	1.8	23.2
Uganda	Red	2.8	10.0	0.9	13.7
United Republic of Tanzania	Red	3.1	10.3	0.8	14.2
Zambia	Red	1.8	7.5	0.7	10.0
Zimbabwe	Red	1.8	14.4	1.0	17.2
Sub-total		40.2	129.4	14.3	183.9
Eswatini	Orange	0.6	0.5	0.4	1.5
Namibia	Orange	0.7	0.4	0.4	1.5
Rwanda	Orange	1.4	1.6	0.7	3.7
Sub-total		2.7	2.5	1.5	6.7
Botswana	Yellow	0.6	0.4	0.2	1.2
South Africa	Yellow	1.0	1.2	0.5	2.7
Sub-total		1.6	1.6	0.7	3.9
Mauritius	Pink	0.1	-	-	0.1
Sub-total		0.1	-	-	0.1
Total country/territory activities		44.6	133.5	16.5	194.6
Regional activities		2.8	3.9	3.6	10.3
Total for East and Southern Africa		47.4	137.4	20.1	204.9
West and Central Africa					
Benin	Red	1.6	3.4	0.8	5.8
Burkina Faso	Red	2.2	5.1	0.7	8.0
Cameroon	Red	2.7	5.0	1.1	8.8
Central African Republic	Red	1.3	2.9	0.9	5.1
Chad	Red	2.7	4.6	1.1	8.4
Congo	Red	1.0	0.8	0.7	2.5
Cote d'Ivoire	Red	2.6	3.5	1.1	7.2
Gambia (Republic of The)	Red	0.9	0.4	0.3	1.6
Ghana	Red	2.2	1.8	0.8	4.8
Guinea	Red	2.3	4.2	0.8	7.3

Table 12. Country programmes, regional activities and institutional budget expenses, by region and recipient country/territory, for the year ended 31 December 2018

	Country quadrant	Programme expenses		Institutional budget	Total
		Regular resources	Other resources		
<i>Millions of United States dollars</i>					
Guinea Bissau	Red	0.8	0.3	0.6	1.7
Liberia	Red	1.4	5.0	0.9	7.3
Mali	Red	2.2	7.3	1.0	10.5
Mauritania	Red	1.0	0.5	0.7	2.2
Niger	Red	3.2	9.9	0.8	13.9
Nigeria	Red	5.6	14.4	0.9	20.9
Senegal	Red	1.8	4.0	0.4	6.2
Sierra Leone	Red	1.5	18.8	0.8	21.1
Togo	Red	1.5	1.1	0.7	3.3
Sub-total		38.5	93.0	15.1	146.6
Cabo Verde	Orange	0.5	0.1	0.5	1.1
Sao Tome and Principe	Orange	0.5	0.3	0.2	1.0
Sub-total		1.0	0.4	0.7	2.1
Gabon	Yellow	0.5	0.1	0.6	1.2
Equatorial Guinea	Yellow	0.5	1.8	0.2	2.5
Sub-total		1.0	1.9	0.8	3.7
Total country/territory activities		40.5	95.3	16.6	152.4
Regional activities		3.8	5.9	3.1	12.8
Total for West and Central Africa		44.3	101.2	19.7	165.2
Arab States					
Djibouti	Red	0.5	0.3	0.2	1.0
Somalia	Red	2.4	17.8	0.9	21.1
Sudan	Red	3.5	6.7	1.0	11.2
Yemen	Red	2.4	22.6	1.4	26.4
Sub-total		8.8	47.4	3.5	59.7
Syrian Arab Republic	Orange	2.1	32.6	1.1	35.8
Sub-total		2.1	32.6	1.1	35.8
Iraq	Yellow	1.3	35.7	1.1	38.1
Morocco	Yellow	0.9	0.5	0.3	1.7
State of Palestine	Yellow	1.2	2.8	1.0	5.0
Sub-total		3.4	39.0	2.4	44.8
Algeria	Pink	0.3	0.1	0.4	0.8
Egypt	Pink	1.2	5.7	0.4	7.3
Jordan	Pink	0.6	13.1	0.2	13.9
Lebanon	Pink	0.6	4.6	0.5	5.7
Libya	Pink	1.4	2.5	0.2	4.1
Oman	Pink	0.2	0.9	0.2	1.3
Tunisia	Pink	0.4	0.8	0.1	1.3
Sub-total		4.7	27.7	2.0	34.4
Total country/territory activities		19.0	146.7	9.0	174.7

Table 12. Country programmes, regional activities and institutional budget expenses, by region and recipient country/territory, for the year ended 31 December 2018

	Country quadrant	Programme expenses		Institutional budget	Total
		Regular resources	Other resources		
<i>Millions of United States dollars</i>					
Regional activities		3.2	2.5	2.7	8.4
Total for Arab States		22.2	149.2	11.7	183.1
Asia and the Pacific					
Afghanistan	Red	3.6	9.9	1.5	15.0
Bangladesh	Red	5.5	22.3	1.0	28.8
Myanmar	Red	2.9	9.6	0.8	13.3
Nepal	Red	2.3	4.9	0.8	8.0
Papua New Guinea	Red	1.6	1.8	1.0	4.4
Sub-total		15.9	48.5	5.1	69.5
Cambodia	Orange	1.6	-	0.7	2.3
Democratic People's Republic of Korea	Orange	0.9	0.1	0.5	1.5
India	Orange	4.2	2.9	0.5	7.6
Lao People's Democratic Republic	Orange	1.2	1.7	0.8	3.7
Pakistan	Orange	3.4	6.8	1.0	11.2
Philippines	Orange	2.8	1.5	0.8	5.1
Timor-Leste	Orange	1.2	0.5	0.8	2.5
Sub-total		15.3	13.5	5.1	33.9
Indonesia	Yellow	2.7	3.6	0.6	6.9
Pacific Islands (multi-country) ¹⁴	Yellow	2.7	4.2	0.9	7.8
Viet Nam	Yellow	2.2	0.6	0.5	3.3
Sub-total		7.6	8.4	2.0	18.0
Bhutan	Pink	0.5	-	0.1	0.6
China	Pink	1.5	0.2	1.1	2.8
Iran (Islamic Republic of)	Pink	0.9	0.3	0.7	1.9
Malaysia	Pink	0.4	0.3	-	0.7
Maldives	Pink	0.3	0.1	0.1	0.5
Mongolia	Pink	0.7	1.3	0.5	2.5
Sri Lanka	Pink	0.7	0.4	0.3	1.4
Thailand	Pink	0.7	-	0.4	1.1
Sub-total		5.7	2.6	3.2	11.5
Total country/territory activities		44.5	73.0	15.4	132.9
Regional projects		4.3	2.0	4.3	10.6
Total for Asia and the Pacific		48.8	75.0	19.7	143.5
Latin America and the Caribbean					
Haiti	Red	2.1	10.4	1.0	13.5
Sub-total		2.1	10.4	1.0	13.5
Bolivia (Plurinational State of)	Orange	1.1	3.4	0.6	5.1

¹⁴ The Pacific Islands (multi-country) covers the following countries: Cook Islands; Fiji; Kiribati; Marshall Islands; Federated States of Micronesia; Nauru; Niue; Palau; Samoa; Solomon Islands; Tokelau; Tonga; Tuvalu; and Vanuatu.

Table 12. Country programmes, regional activities and institutional budget expenses, by region and recipient country/territory, for the year ended 31 December 2018

	Country quadrant	Programme expenses		Institutional budget	Total
		Regular resources	Other resources		
<i>Millions of United States dollars</i>					
Guatemala	Orange	1.3	34.8	0.8	36.9
Honduras	Orange	0.9	4.0	0.6	5.5
Sub-total		3.3	42.2	2.0	47.5
El Salvador	Yellow	0.8	0.8	0.5	2.1
Nicaragua	Yellow	0.8	-	0.5	1.3
Paraguay	Yellow	0.8	0.1	0.3	1.2
Sub-total		2.4	0.9	1.3	4.6
Argentina	Pink	0.1	-	-	0.1
Brazil	Pink	1.6	0.7	0.8	3.1
Caribbean (multi-country) ¹⁵	Pink	1.7	0.6	1.0	3.3
Chile	Pink	0.2	-	-	0.2
Colombia	Pink	1.0	0.7	0.5	2.2
Costa Rica	Pink	0.4	-	0.1	0.5
Cuba	Pink	0.4	0.5	0.3	1.2
Dominican Republic	Pink	0.6	0.4	0.2	1.2
Ecuador	Pink	0.9	0.1	0.5	1.5
Mexico	Pink	1.1	1.5	0.6	3.2
Panama	Pink	0.4	-	0.2	0.6
Peru	Pink	1.0	0.4	0.6	2.0
Uruguay	Pink	0.7	1.0	0.4	2.1
Venezuela, Bolivarian Republic of	Pink	0.6	0.1	0.2	0.9
Sub-total		10.7	6.0	5.4	22.1
Total country/territory activities		18.5	59.5	9.7	87.7
Regional projects		3.7	1.2	3.2	8.1
Total for Latin America and the Caribbean		22.2	60.7	12.9	95.8
Eastern Europe and Central Asia					
Georgia	Yellow	0.6	0.7	0.2	1.5
Kosovo	Yellow	0.5	0.1	0.2	0.8
Kyrgyzstan	Yellow	0.7	0.8	0.1	1.6
Tajikistan	Yellow	0.8	0.3	0.1	1.2
Sub-total		2.6	1.9	0.6	5.1
Albania	Pink	0.5	0.4	0.2	1.1
Armenia	Pink	0.6	0.1	0.1	0.8
Azerbaijan	Pink	0.5	0.1	0.2	0.8
Belarus	Pink	0.4	0.4	0.1	0.9
Bosnia and Herzegovina	Pink	0.7	0.3	0.4	1.4
Kazakhstan	Pink	0.6	0.3	0.5	1.4
North Macedonia	Pink	0.4	0.1	0.1	0.6

¹⁵ The Caribbean (multi-country) comprise following countries and territories: Anguilla; Antigua and Barbuda; Aruba; Bahamas; Barbados; Belize; Bermuda; British Virgin Islands; Cayman Islands; Curacao; Dominica; Grenada; Guyana; Jamaica, Montserrat; Netherlands Antilles; St. Lucia; St. Kitts and Nevis; Saint Maarten (Dutch part); Saint Vincent and the Grenadines; Suriname; Turks and Caicos; and Trinidad and Tobago.

Table 12. Country programmes, regional activities and institutional budget expenses, by region and recipient country/territory, for the year ended 31 December 2018

	Country quadrant	Programme expenses		Institutional budget	Total
		Regular resources	Other resources		
<i>Millions of United States dollars</i>					
Republic of Moldova	Pink	0.6	0.3	0.4	1.3
Serbia	Pink	0.4	0.1	0.1	0.6
Turkey	Pink	1.1	22.4	0.5	24.0
Turkmenistan	Pink	0.5	0.1	0.2	0.8
Ukraine	Pink	0.8	3.0	0.5	4.3
Uzbekistan	Pink	0.9	0.2	0.4	1.5
Sub-total		8.0	27.8	3.7	39.5
Total country/territory activities		10.6	29.7	4.3	44.6
Regional activities		3.3	0.9	2.6	6.8
Total for Eastern Europe and Central Asia		13.9	30.6	6.9	51.4

Table 13. Programme expenses by recipient, least developed countries and landlocked developing countries – regular resources

Country name	Least developed country	Landlocked developing country	Millions of United States dollars
Afghanistan	Yes	Yes	3.6
Angola	Yes		1.8
Armenia		Yes	0.6
Azerbaijan		Yes	0.5
Bangladesh	Yes		5.5
Benin	Yes		1.6
Bhutan	Yes	Yes	0.5
Bolivia (Plurinational State of)		Yes	1.1
Botswana		Yes	0.6
Burkina Faso	Yes	Yes	2.2
Burundi	Yes	Yes	1.6
Cambodia	Yes		1.6
Central African Republic	Yes	Yes	1.3
Chad	Yes	Yes	2.7
Comoros	Yes		0.7
Democratic Republic of the Congo	Yes		5.9
Djibouti	Yes		0.5
Eritrea	Yes		0.9
Eswatini		Yes	0.6
Ethiopia	Yes	Yes	4.2
Gambia (Republic of The)	Yes		0.9
Guinea	Yes		2.3
Guinea Bissau	Yes		0.8
Haiti	Yes		2.1
Kazakhstan		Yes	0.6
Kyrgyzstan		Yes	0.7
Lao People's Democratic Republic	Yes	Yes	1.2
Lesotho	Yes	Yes	0.5
Liberia	Yes		1.4
Madagascar	Yes		3.4
Malawi	Yes	Yes	2.1
Mali	Yes	Yes	2.2
Mauritania	Yes		1
Mongolia		Yes	0.7
Mozambique	Yes		3
Myanmar	Yes		2.9
Nepal	Yes	Yes	2.3
Niger	Yes	Yes	3.2
North Macedonia		Yes	0.4
Pacific Islands (multi-country) ¹⁶	Yes		2.7
Paraguay		Yes	0.8
Republic of Moldova		Yes	0.6
Rwanda	Yes	Yes	1.4
Sao Tome and Principe	Yes		0.5

¹⁶ The Pacific Islands (multi-country) covers the following countries: Cook Islands; Fiji; Kiribati; Marshall Islands; Federated States of Micronesia; Nauru; Niue; Palau; Samoa; Solomon Islands; Tokelau; Tonga; Tuvalu; and Vanuatu. Since it is not possible to separate expenses incurred for those countries from other countries covered by the Pacific (multi-country), total expenses are presented in this table.

Table 13. Programme expenses by recipient, least developed countries and landlocked developing countries – regular resources

Country name	Least developed country	Landlocked developing country	Millions of United States dollars
Senegal	Yes		1.8
Sierra Leone	Yes		1.5
Somalia	Yes		2.4
South Sudan	Yes	Yes	3.6
Sudan	Yes		3.5
Tajikistan		Yes	0.8
Timor-Leste	Yes		1.2
Togo	Yes		1.5
Turkmenistan		Yes	0.5
Uganda	Yes	Yes	2.8
United Republic of Tanzania	Yes		3.1
Uzbekistan		Yes	0.9
Yemen	Yes		2.4
Zambia	Yes	Yes	1.8
Zimbabwe		Yes	1.8
Total for least developed and landlocked developing countries			105.3

Table 14. Integrated resource plan, years 2018-2021

	Integrated budget, 2018-2021 (revised - Corr.1)					2018 actuals				
	Regular resources ¹⁷	Other resources ¹⁸	Cost recovery	Total resources	Per cent of total	Regular resources	Other resources	Cost recovery	Total resources	Per cent of total
1. Resources available										
Opening balance a/	48.5	458.8	-	507.3		48.5	741.4	-	789.9	
Income										
Contributions b/	1,400.0	2,100.0	-	3,500.0		378.8	871.6	-	1,250.4	
Refunds to donors c/	-	-	-	-		-	(5.0)	-	(5.0)	
Other	19.9	-	-	19.9		10.2	(16.9)	-	(6.7)	
Total income	1,419.9	2,100.0	-	3,519.9		389.0	849.7	-	1,238.7	
Less tax reimbursements d/	(23.8)	-	-	(23.8)		-	-	-	-	
Total resources available	1,444.6	2,558.8	-	4,003.4		437.5	1,591.1	-	2,028.6	
2. Use of resources e/										
A. Development activities										
A.1 Programmes f/	891.4	2,325.1	(155.6)	3,060.9	81.2	212.0	698.3	(39.1)	871.2	84.2
A.2 Development effectiveness	139.4	-	-	139.4	3.7	32.6	-	-	32.6	3.1
Total development activities	1,030.8	2,325.1	(155.6)	3,200.3	84.9	244.6	698.3	(39.1)	903.8	87.3
B. United Nations development coordination	16.6	-	-	16.6	0.4	2.3	-	-	2.3	0.2
C. Management activities										
C.1 Recurring costs	372.6	-	152.5	525.1	14.0	86.2	-	38.7	124.9	12.1
C.2 Non-recurring costs	4.1	-	3.1	7.2	0.2	1.4	-	0.4	1.8	0.2
Total management activities	376.7	-	155.6	532.3	14.2	87.6	-	39.1	126.7	12.3
D. Special purpose										
D.1 Premises capital plan	-	-	-	-		-	-	-	-	
D.2 Information and communications technology transformation	20.0	-	-	20.0	0.5	1.7	-	-	1.7	0.2
Total special purpose	20.0	-	-	20.0	0.5	1.7	-	-	1.7	0.2
Total use of resources (A+B+C+D)	1,444.1	2,325.1	-	3,769.2	100.0	336.2	698.3	-	1,034.5	100.0
Balance of resources before other movements (1-2)	0.5	233.7	-	234.2		101.3	892.8	-	994.1	
3. Net amounts from / (to) reserves g/	0.6	-	-	-		(39.9)	-	-	(39.9)	
4. Balance of resources (1-2+3) h/	1.1	233.7	-	234.2		61.4	892.8	-	954.2	

Notes

a/ For the purpose of this table, opening balances are presented on a budgetary comparable basis, consistent with the modified accrual basis of accounting, and are therefore not comparable with opening balances shown in UNFPA financial statements for the year ended 31 December 2018. Opening balances for other resources have been adjusted to align with programme funds.

b/ Contributions to other resources are shown gross of refunds to donors (\$5.0 million) and budgeted cost recovery related to activities implemented in 2018 (\$39.1 million).

c/ Refunds arising on expiry or termination of co-financing agreements or when contract language or prior experience indicate that a refund is likely are shown as direct reduction of contributions to other resources.

d/ In previous years, income tax reimbursements to taxpayers of one Member State were funded from contributions of this Member State that defunded UNFPA in 2017. As from that year, the amount of reimbursements paid by UNFPA to eligible staff members is no longer reflected as reduction in resources available in Table 14 and is funded from the general pool of regular resources.

e/ Consistent with the purpose of this table to show disbursements of available resources, amounts in the 'Use of resources' section are prepared on modified accrual accounting basis, unlike the amounts presented in the rest of the document, which are prepared on full accrual accounting basis.

¹⁷ Regular resources do not include 'designated' (or 'internally restricted') funds.

¹⁸ Regular resources do not include 'designated' (or 'internally restricted') funds.

f/ 'Programmes' reflects total programme expenses inclusive of cost recovery, thus enabling comparison with the estimates in the budget document.

g/ 'Net amounts from/(to) reserves' includes net movements of balances for reserve for field accommodation, humanitarian response reserve, programme continuity funds, operational reserve and designated funds.

h/ 'Balance of resources' for regular resources includes only programmable funds, calculated using modified accrual basis of accounting. The net difference between programmable balance per this table and programmable balance on full accrual basis is provided in the Table 17.

Table 15. Institutional budget expenses in 2018 by category

Expense category	Millions of United States dollars	Per cent
Management recurring and development effectiveness		
Posts	121.9	74.9
Other personnel costs	2.2	1.4
Consultants	2.4	1.5
Travel	3.2	2.0
Operating expenses	17.9	11.0
Furniture and equipment	1.8	1.1
Reimbursement to United Nations agencies	7.1	4.4
Insurance and security	1.0	0.6
Sub-total management recurring and development effectiveness	157.5	96.9
Management non-recurring	1.1	0.7
United Nations development coordination	2.3	1.4
Special purpose	1.6	1.0
Gross institutional budget	162.5	100.0
Credits to institutional budget	(39.1)	
Net institutional budget	123.4	
Total expenses	1,086.0	
Gross institutional budget, as percentage of total expenses	15.0	

Table 16. Regular resources – Contributions in excess of \$1.0 million for 2018 and 2017

2018				2017				Variance (United States dollars)		
Donor	Currency	Local	United States dollars	Donor	Currency	Local	United States dollars	Difference	Due to exchange gain / (loss)	Due to increase / (decrease) in contribution amount
Australia	AUD	9,240,000	7,362,550	Australia	AUD	9,240,000	6,900,672	461,878	461,878	-
Belgium	EUR	9,000,000	10,752,688	Belgium	EUR	9,000,000	10,238,908	513,780	513,780	-
Canada	CAD	15,600,000	11,755,840	Canada	CAD	15,600,000	12,130,638	(374,797)	(374,797)	-
China*	USD	1,600,000	1,600,000	China*	USD	1,200,000	1,200,000	400,000	-	400,000
Denmark	DKK	225,000,000	37,061,440	Denmark	DKK	272,000,000	43,157,032	(6,095,592)	1,361,689	(7,457,281)
Finland*	USD	20,000,000	20,000,000	Finland*	USD	20,000,000	20,000,000	-	-	-
Germany	EUR	22,000,000	25,190,281	Germany	EUR	22,000,000	25,061,987	128,294	128,294	-
Ireland	EUR	3,500,000	4,231,942	Ireland	EUR	2,800,000	2,988,260	1,243,682	496,617	747,065
Italy	EUR	2,000,000	2,484,472	Italy	EUR	1,400,000	1,567,749	916,723	244,830	671,893
Japan*	USD	18,960,910	18,960,910	Japan*	USD	18,323,833	18,323,833	637,077	-	637,077
Luxembourg	EUR	2,750,000	3,193,961	Luxembourg	EUR	4,250,000	4,509,209	(1,315,248)	276,237	(1,591,485)
Netherlands	EUR	33,000,000	37,500,000	Netherlands	EUR	35,000,000	37,353,255	146,745	2,281,217	(2,134,472)
New Zealand*	USD	5,252,303	5,252,303	New Zealand	NZD	6,000,000	4,163,775	1,088,528	-	1,088,528
Norway	NOK	500,000,000	63,767,377	Norway	NOK	423,000,000	50,784,280	12,983,096	3,738,677	9,244,419
Sweden	SEK	739,000,000	83,038,766	Sweden	SEK	575,000,000	63,802,858	19,235,908	1,038,224	18,197,684
Switzerland	CHF	16,000,000	15,952,144	Switzerland	CHF	16,000,000	16,427,105	(474,961)	(474,961)	-
United Kingdom	GBP	20,000,000	25,510,204	United Kingdom	GBP	20,000,000	25,873,221	(363,017)	(363,017)	-
Other Donors			5,185,501	Other Donors			5,431,667	(246,166)	-	(246,166)
Total contributions			378,800,379	Total contributions			349,914,449	28,885,930	9,328,668	19,557,262

* These contributions were paid in the United States Dollars.

Table 17. Regular resources – Movements in reserves and fund balances

	2007	2008	2009	2010	2011	2012*	2013	2014	2015	2016	2017	2018
	<i>Millions of United States dollars</i>											
Operational reserve												
Balance at 1 January	72.1	72.8	81.1	93.9	98.2	90.7	87.2	91.6	95.1	78.4	70.5	70.5
Transfer (to) / from programmable fund	0.7	8.3	12.8	4.3	(7.5)	(3.5)	4.4	3.5	(16.7)	(7.9)	-	5.0
Balance at 31 December	72.8	81.1	93.9	98.2	90.7	87.2	91.6	95.1	78.4	70.5	70.5	75.5
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0	6.1	5.0	5.0	5.0	5.0	5.0	5.0
Humanitarian response reserve	-	-	-	-	-	-	-	-	-	-	5.0	7.5
Programmable fund												
Balance at 1 January	1.2	65.6	76.6	66.0	91.5	10.0	(32.1)	(13.2)	(48.0)	(18.6)	(30.4)	(51.4)
Net excess / (deficit) of income over expenses	71.7	17.0	18.9	24.3	(14.2)	(12.0)	(9.3)	24.8	(37.5)	(7.9)	39.6	40.3
Transfer (to) / from other resources	(0.1)	0.5	(0.3)	2.6	1.8	0.6	(1.8)	(1.1)	(1.3)	(0.9)	1.3	3.5
Transfer (to) / from operational and other reserves	(1.1)	(8.3)	(12.8)	(4.4)	7.5	2.3	(4.4)	(3.5)	16.7	7.9	(6.0)	(8.1)
Restatement of prior year balances including due to change in accounting policies	0.2	-	-	-	-	16.7	-	-	-	-	-	-
Actuarial gain / (loss) on employee benefits liabilities	(6.3)	1.8	(16.4)	3.0	(76.6)	(49.7)	34.4	(55.0)	51.5	(11.3)	(69.9)	55.3
Unrealized gain / (loss) in fair value of investments	-	-	-	-	-	-	-	-	-	0.4	14.0	(20.8)
Balance at 31 December	65.6	76.6	66.0	91.5	10.0	(32.1)	(13.2)	(48.0)	(18.6)	(30.4)	(51.4)	18.8
Fund balances at 31 December	143.4	162.7	164.9	194.7	105.7	61.2	83.4	52.1	64.8	45.1	29.1	106.8

* Restated

Table 17. Regular resources – Movements in reserves and fund balances (continued)

The table below shows the reconciliation of the programmable fund balance as at 31 December 2018 to the amount of unused resources to be available for programme activities in 2018.

	<i>Millions of United states dollars</i>
Programme fund balance 31 December	18.8
Less:	
After-service health insurance and other employee benefits fund	130.4
Comprehensive resources review	(1.6)
Cost recovery	(8.1)
Private endowment trust	(36.4)
Procurement services	(7.2)
Programme continuity funds	(5.0)
Other internally restricted funds	(1.8)
Fund balance adjustments to align with budgetary basis	
Outstanding advances under sector-wide approach	(1.0)
Undepreciated property, plant and equipment	(25.3)
Undistributed inventory	(1.4)
Distributable balance	61.4

Annex 2.

Classification of countries and territories: UNFPA strategic plan, 2018-2021

Red quadrant (45)	Orange quadrant (16)	Yellow quadrant (17)	Pink quadrant (43)
Afghanistan	Bolivia (Plurinational State of)	Botswana	Albania
Angola	Cambodia	El Salvador	Algeria
Bangladesh	Cabo Verde	Equatorial Guinea	Argentina
Benin	Democratic People's Republic of Korea	Gabon	Armenia
Burkina Faso	Eswatini	Georgia	Azerbaijan
Burundi	Guatemala	Indonesia	Belarus
Cameroon	Honduras	Iraq	Bhutan
Central African Republic	India	Kosovo	Bosnia and Herzegovina
Chad	Lao People's Democratic Republic	Kyrgyzstan	Brazil
Comoros	Republic	Morocco	Caribbean (multi-country) ²⁰
Côte d'Ivoire	Namibia	Nicaragua	Chile
Congo	Pakistan	Pacific Islands (multi-country) ¹⁹	China
Democratic Republic of the Congo	Philippines	Paraguay	Colombia
Djibouti	Rwanda	South Africa	Costa Rica
Eritrea	Sao Tome and Principe	State of Palestine	Cuba
Ethiopia	Syrian Arab Republic	Tajikistan	Dominican Republic
Gambia (Republic of The)	Timor-Leste	Viet Nam	Ecuador
Ghana			Egypt
Guinea			Iran (Islamic Republic of)
Guinea Bissau			Jordan
Haiti			Kazakhstan
Kenya			Lebanon
Lesotho			Libya
Liberia			Malaysia
Madagascar			Maldives
Malawi			Mauritius
Mali			Mexico
Mauritania			Mongolia
Mozambique			North Macedonia
Myanmar			Oman
Nepal			Panama
Niger			Peru
Nigeria			Republic of Moldova
Papua New Guinea			Serbia
Senegal			Sri Lanka
Sierra Leone			Thailand
Somalia			Tunisia
South Sudan			Turkey
Sudan			Turkmenistan
Togo			Ukraine
Uganda			Uruguay
United Republic of Tanzania			Uzbekistan
Yemen			Venezuela, Bolivarian Republic of
Zambia			
Zimbabwe			

¹⁹ The Pacific Islands (multi-country) covers the following countries: Cook Islands; Fiji; Kiribati; Marshall Islands; Federated States of Micronesia; Nauru; Niue; Palau; Samoa; Solomon Islands; Tokelau; Tonga; Tuvalu; and Vanuatu.

²⁰ The Caribbean (multi-country) covers the following countries and territories: Anguilla; Antigua and Barbuda; Aruba; Bahamas; Barbados; Belize; Bermuda; British Virgin Islands; Cayman Islands; Curacao; Dominica; Grenada; Guyana; Jamaica; Montserrat; Netherlands Antilles; St. Lucia; St. Kitts and Nevis; Saint Maarten (Dutch part); Saint Vincent and the Grenadines; Suriname; Turks and Caicos; and Trinidad and Tobago.

Annex 3.

Justifications for waivers lowering the agreed indirect cost recovery rates granted in 2018

UNFPA is focusing its efforts to implement the funding shift required to deliver on a global mandate and respond in an integrated, flexible and dynamic way to the needs and priorities of the Member States. These efforts, in line with the 2016 Quadrennial Comprehensive Policy Review resolution, have been focused on:

- Engaging more in joint activities with the other United Nation Sustainable Development Group entities;
- Increasing the quality other resources, through the strengthening of UNFPA-specific thematic funds;
- Enhancing the cooperation for results at the country level with host governments.

In all these areas, UNFPA has registered sustained growth compared to 2017, namely: 57 per cent increase in funding recorded for UNFPA-specific thematic funds; 28 per cent increase for recorded funds through United Nations inter-agency transfers; 19 per cent increase in funding recorded from programme countries.

This sustained growth has had an impact on increasing the number of indirect cost recovery waivers. These mechanisms and types of donors, moreover, are subject to differentiated cost recovery rates, lower than eight per cent, as approved by the Executive Board (decision 2013/9). These modalities are validated by the Executive Board, including in the structured funding dialogue, and as part of the broader United Nations reform in the Secretary General's funding compact.

Justification for ten cost recovery rate waivers granted in 2018 is presented below:

- UNFPA Ukraine was named as a sub-delegate organization to implement the project signed between European Union and United Nations Development Programme for the implementation of the European Union financed project “*EU Support to the East of Ukraine: Recovery, Peacebuilding and Governance*”. In line with the horizontal inter-agency acceptance of the seven per cent indirect cost for the European Union agreements (Financial and Administrative Framework Agreement between the European Union and the United Nations), UNFPA agreed to the reduction in indirect cost recovery rate from eight to seven per cent.
- UNFPA was named as a sub-delegate organization to implement the project signed between the European Commission Humanitarian Aid and United Nations Development Programme, “*Sociedades más resilientes que desarrollan capacidades, fortalecen la gobernabilidad, resiliencia en la protección y salud en situaciones de emergencia y tejen redes de múltiples partes interesadas frente al fenómeno de El Niño*”. In line with the horizontal inter-agency acceptance of seven per cent indirect cost for European Union-funded agreements (Financial and Administrative Framework Agreement between the European Union and the United Nations), UNFPA agreed to the reduction in indirect cost recovery rate from eight to seven per cent.
- UNFPA acted as a sub-recipient of funds from the Global Fund to fight AIDS, Tuberculosis and Malaria. In this case, the principal recipient of donor funds was United Nations Development Programme, which agreed with the Global Fund to fight AIDS, Tuberculosis and Malaria to waive the eight per cent cost recovery rate in favour of a reduced rate of seven per cent.
- United Nations Office for the Coordination of Humanitarian Affairs agreed with the donors to the Multi-Donor Trust Fund Office (Kingdom of Saudi Arabia and United Arab Emirates) to five per cent cost recovery rate cap to be applied to all United Nations executing entities due to the significant volume of total contribution. This was communicated to all involved heads of entities and subsequent waiver from seven to five per cent was granted.
- World Health Organization has agreed with the donors Kingdom of Saudi Arabia and United Arab Emirates to five per cent cost recovery cap to be applied to all United Nations executing entities due to the significant volume of total contribution. This was communicated to all involved heads of entities and subsequent waiver from seven to five per cent was granted.

- In the context of the United Nations Peacekeeping Mission draw-downs in Kosovo, and in light of an inter-agency agreement, the waiver was applied to the requested reduction of cost recovery rate from eight to seven per cent, for a small contribution originating from the Department of Peacekeeping Operations to UNFPA for the joint-programme “Justice 2020”.
- Single agreement combined contributions from the Netherlands and the European Union, which chose to pool their funds and channel them through a single contribution from the Netherlands. Despite the fact that only the European Union would qualify for a cost recovery rate of seven per cent, the United Nations Children's Fund and UNFPA had to extend the waiver to cover the funds originating from the Netherlands.
- UNFPA country office in Sao Tome and Principe responded to a call for South-South cooperation in the framework of the India-United Nations Development Partnership Fund. Therefore, the programme document and related budget were elaborated with an applicable rate for South-South cooperation of five per cent, as funds came from India-United Nations Development Partnership Fund.
- UNFPA, in order to be consistent with its previous agreements signed with Itaipu Binacional in Paraguay, when company was classified as government entity, had to use the same cost recovery rate of five per cent for new contribution received from same donor in Brazil.
- In light of an inter-agency agreement in India, United Nations Women and United Nations Development Programme have informed UNFPA that five per cent indirect costs rate was charged in line with general guidance for support from public sector institutions (a state owned enterprise). A similar waiver was approved in 2017 for the project “Action for Adolescent Girls” funded by the State Bank of India Foundation.