


Expenditure categories description

The OHCHR report of financial performance is based on eight reporting categories approved by the Chief Executives Board for Coordination (CEB) Finance and Budget Network.

- Staff and other personnel costs: Includes all related staff, consultants and temporary staff costs recruited directly by the organisation, and all staff entitlements.
- Travel: Includes staff and non-staff travel paid for by the organisation directly related to project activities.
- Contractual services: Services contracted by the organisation which follow the normal procurement processes.
- General operating and other direct costs: Includes all general operating costs for running an office or project (examples include office supplies, telecommunications, rents, finance charges and other costs, which cannot be mapped to other expense categories).
- Supplies, commodities, materials: Includes all direct and indirect costs of consumables (e.g. freight, transport, delivery, distribution) associated with procurement of supplies, commodities and materials.
- Equipment, vehicles and furniture: Includes all costs associated with procurement of non-consumables to put asset in service.
- Transfers and grants to counterparts: Includes transfers to national counterparts and any other transfers given to an implementing partner (e.g. NGO) which is not similar to a commercial service contract as per above (non-exchange transactions).
- Indirect support costs: Charge the UN collects on trust fund or extrabudgetary expenditures as programme support costs (PSC). The PSC charge is expressed as a percentage of direct costs (rate of 13% endorsed by the UN General Assembly and applicable to all OHCHR trust funds) to recover incremental indirect costs. Incremental costs are defined as the additional costs incurred supporting activities financed from extrabudgetary contributions (examples include (i) services provided by the central administration of human, financial, physical and IT resources; (ii) staffing, facilities, equipment, activities and legal liabilities related to (i) above; (iii) implementation of UN-wide initiatives related to (i) above; oversight).

Annex

		PSMS/FBS/Reporting Trust Fund: HCA Prepared on: 01/01/2021	
Project Name Description & Location Project code SB-000000 / M1-32HCA-000000 Financial Report of Income and Expenditure for the period 1 January - 31 December 2021			
I - Income <u>Voluntary Contributions paid</u> - Government of _____ R1-32HCA-000 Gain(Loss) on exchange _____ - Contributions received from other donors _____ Gain(Loss) on exchange _____ <u>Donor pledges received (un-paid)</u> - Government of _____ R1-32HCA-000 un-paid - Pledges received from other donors _____ un-paid Other temporary and/or unearmarked resources allocated by OHCHR Miscellaneous and investment income		<u>Prior period</u> <u>USD</u>	<u>Current period</u> <u>USD</u>
Total Income (I)		-	-
II - Expenditure */ <u>Category</u> CL010 - Staff costs CL010 - Other personnel costs (consultants' fees) CL160 - Travel of Staff & Consultants CL160 - Travel of Representatives & Participants CL120 - Contractual Services CL125 - General Operating & Other Direct Costs (including seminars organisation costs) CL130 - Supplies, Commodities & Materials CL135 - Equipment, Vehicle & Furniture CL140 - Transfers and Grants to Implementing Partners (>\$50,000) CL145 - Grants out (<\$50,000) & Fellowships CL155 - Programme Support (Indirect) Costs		<u>Prior period</u> <u>USD</u>	<u>Current period</u> <u>USD</u>
Total Expenditure (II)		-	-
<i>*/Actual disbursements and firm commitments.</i>			
Net excess/(shortfall) of income over expenditure (I-II)		-	-
III - Opening balance Opening balance		-	-
IV - Other adjustments Accounting adjustments _____ Refunds to donors / Write-off _____ Outstanding contributions receivable (un-paid) _____		-	-
Available Funds Balance (I+III+IV-II)		-	-
<i>Contributions and pledges received to the project are managed as pooled funding to cover the staff and activity costs.</i> <i>The unspent contributions balance at the end of a calendar year normally relates to the last contributions received, or to donors' voluntary contributions who normally have not put in writing a specific implementation end date, nor have objected to funds carried forward to subsequent years to cover the project on going activities.</i>			
This is to certify that the above statement of income and expenditure is materially correct and that the expenditure was incurred in connection with the approved projects for which the contributions were received.			
Prepared by: Name and Title Finance & Budget Section OHCHR		Certified by: Mr. E. Pearce, Chief Finance & Budget Section OHCHR	