United Nations Human Rights
OFFICE OF THE HIGH COMMISSIONER FOR HUMAN RIGHTS

PSMS/FBS/Reporting
Trust Fund: VTA
Prepared on: 09/03/2026

OHCHR Voluntary Technical Assistance Trust Fund
to Support the Participation of LDCs and SIDS in the HRC's work

Project code SB-002122 / M1-32VTA-000002

Interim Financial Report of Income and Expenditure
for the period 01 January - 31 December 2025

		Total Income USD
I - Income		
Voluntary Contributions 2025 (paid)		
- Voluntary Contributions received		751,378.74
- Gain/(loss) on exchange		1,100.43
Donor pledges 2025 (unpaid)		
- Donor Pledges	unpaid	135,568.51
Total Income (I)		**888,047.68**

II - Expenditure */	Commitments	Actuals	Total Expenses USD
Category			
CL010 - Staff costs	-	159,396.91	159,396.91
CL010 - Other Personnel costs (consultants' fees)	-	410.00	410.00
CL160 - Travel of Staff & Consultants	1,293.00	44,845.95	46,138.95
CL160 - Travel of Representatives/Participants to seminars	(45,292.00)	634,964.68	589,672.68
CL120 - Contractual Services	(333.33)	367.20	33.87
CL125 - General Operating & Other Direct Costs (include seminars organisation costs)	(48,554.37)	52,159.37	3,605.00
CL130 - Supplies, Commodities & Materials	-	-	-
CL135 - Equipment, Vehicle & Furniture	-	-	-
CL140 - Transfers and Grants to Implementing Partners (>$50,000)	-	-	-
CL145 - Grants out (<$50,000) & Fellowships	-	15,259.57	15,259.57
CL155 - Programme Support (Indirect) Costs	n/a	116,463.94	116,463.94
	(92,886.70)	1,023,867.62	
Total Expenditure (II)			**930,980.92**

**/ Actual disbursements and firm commitments*

Net excess/(shortfall) of income over expenditure (I-II)	(42,933.24)
III - Opening balance	
Opening balance (01.01.2025) *with unpaid pledges prior period*	790,533.60
IV - Other adjustments	
Accounting adjustments	-
Refunds to donors / Write-off	-
Outstanding contributions receivable (for 2025)	(135,568.51)
Available Funds Balance (I+III+IV-II) without pledges	**612,031.85**
Available Funds Balance (I+III+IV-II) with pledges	**747,600.36**

Contributions and pledges received to the Voluntary Technical Assistance Trust Fund (VTA) are managed as pooled funding to cover the activities, and financial transactions are recorded on an accruals basis.
Contributions are used on a first in first out (FIFO) basis, thus any unspent contributions balance at the end of a calendar year normally relates to the last contributions received, or to donors' voluntary contributions who normaly have not put in writing a specific implementation end date, nor have objected to funds carried forward to subsequent years to cover the trust fund on going activities.

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.