



*Empowered lives.  
Resilient nations.*

# Consolidated Annual Financial Report on Activities Implemented under the Sudan Common Humanitarian Fund

Report of the Administrative Agent of the Sudan CHF  
for the period 1 January – 31 December 2012

Multi-Partner Trust Fund Office  
Bureau of Management  
United Nations Development Programme


<http://mpf.undp.org>

15 May 2013

## PARTICIPATING UN ORGANIZATIONS

	Food and Agriculture Organization (FAO)
	International Labor Organization (ILO)
	Joint United Nations Programme on HIV-AIDS (UNAIDS)
	United Nations Environment Programme (UNEP)
	United Nations Educational Scientific and Cultural Organization (UNESCO)
	United Nations Children's Fund (UNICEF)
	United Nations Development Programme (UNDP)
	United Nations High Commissioner for Refugees (UNHCR)
	UN Office for the Coordination of Humanitarian Affairs (OCHA)
	United Nations Mine Action Service (UNMAS)
	United Nations Office for Project Services (UNOPS)
	United Nations Population Fund (UNFPA)
	United National Development Fund for Women (UNWOMEN)
	World Food Programme (WFP)
	World Health Organization (WHO)

## PARTICIPATING NON-UN ORGANIZATIONS

	International Organization for Migration (IOM)
---	--

## CONTRIBUTORS

	Agencia Española de Cooperación Internacional para el Desarrollo (AECID)
	Australian Agency for International Development (AusAID)
	Denmark
	Irish AID
	Netherlands
	Norway
	Spain
	Swedish International Development Cooperation (Sida)
	UK Department For International Development (DFID)

## DEFINITIONS

### Approved Project

A project document, including budget that is approved by the Humanitarian Coordinator for fund allocation purposes.

### Delivery rate

A financial indicator of the percentage of funds that have been utilized by comparing the expenditures reported by a Participating Organization against the 'net funded amount' (i.e. the amount transferred to the Participating Organization by the MPTF Office, less any refunds transferred back by the Participating Organization). The delivery rate may be calculated for an individual project within a Fund or for a Participating Organization across a Fund.

### Contributor Commitment

An amount intended to be contributed by a contributor to a Fund based on a signed Standard Administrative Arrangement (SAA) with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent of the Sudan CHF. The commitment may have been fulfilled through a deposit received from the contributor to the Fund or expected to be fulfilled through a future deposit.

### Contributor Deposit

A deposit of cash for the Fund received and applied by the UNDP MPTF Office.

### Indirect support costs

A general cost that cannot be directly related to any particular project or activity of the Participating Organizations. As per UNDG policy, all UN entities may charge a maximum of 7 percent as indirect costs.

### Managing Agent

A UN Organization that has signed the MOU as a Participating UN Organization (PUNO) and performs an oversight function vis-à-vis NGOs receiving funding. In the case of the Sudan CHF UNDP is the Managing Agent. The Managing Agent has the same obligations as any other PUNO that has signed the MOU, including for reporting.

### Net funded amount

The amount transferred to a Participating Organization by the MPTF Office, less any refunds transferred back by the Participating Organization.

### Participating Organizations

The Organizations that have signed a Memorandum of Understanding with the UNDP MPTF Office.

### Project Expenditure

The sum of expenses reported by all Participating Organizations irrespective of which basis of accounting each Participating Organization follows.

### Total Approved Budget

Amount approved by the Humanitarian Coordinator.

## CONTENTS

1. Introduction .....	1
2. Financial Overview.....	2
3. Partner Contributions .....	3
4. Interest Earned .....	3
4.1 Administrative Agent (Fund-level) Earned Interest .....	3
4.2 Interest Earned by Participating Organizations .....	3
5. Transfer of Funds.....	4
5.1 Transfers to Participating Organizations .....	4
5.2 Transfers by Sector.....	5
6. Expenditure Reported by Participating Organizations .....	6
6.1 Overall Expenditure and Financial Delivery Rates .....	6
6.2 Total Expenditure Reported by Category .....	8
7. Cost Recovery .....	9
8. Accountability and Transparency .....	9

## 1. INTRODUCTION

This Consolidated Annual Financial Report of the Sudan Common Humanitarian Fund (Sudan CHF) is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent of the Sudan CHF, contained under the Sudan CHF Terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangements (SAAs) signed with contributors.<sup>1</sup>

The MPTF Office, as Administrative Agent for the Sudan CHF, is responsible for concluding an MOU with Participating Organizations and SAAs with contributors. It receives, administers and manages contributions from contributors, and disburses these funds to the Participating Organizations in accordance with the decisions of the Humanitarian Coordinator (HC). The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements on the Sudan CHF account to the HC, for transmission to contributors. Some Administrative Agent (AA) functions of the Sudan CHF are exercised by the UNDP Sudan Country Office under a delegation of authority issued by the MPTF Office Executive Coordinator to the UNDP Sudan Country Director.

This consolidated financial report covers the period 1 January to 31 December 2012 and provides financial data on progress made in the implementation of projects funded by the Sudan CHF. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HSD20>).

<sup>1</sup> This Report has been shared by the Administrative Agent with the Humanitarian Coordinator for Sudan, and OCHA for inclusion in the final Sudan CHF Annual Report. For increased public transparency, it is posted on the MPTF Office GATEWAY (<http://mptf.undp.org>).

## 2. FINANCIAL OVERVIEW

The Sudan CHF was established in 2006 to support the timely allocation and disbursement of contributor resources to the most critical humanitarian needs of Sudan under the direction of the Humanitarian Coordinator.

By the end of 2012, total contributions of US\$ 978.76 million have been received from nine contributors as further described in Section 3.

Table 1 provides an overview of the overall sources, uses, and balance of the Sudan CHF as of 31 December 2012. Out of US\$ 978.76 million received from contributors and US\$ 9.51 million earned in interest income, as further described below, US\$ 979.88 million has been transferred to the Participating Organizations.

The Sudan CHF also receives funds from interest income earned on the balance of funds. Earned interest comprises two sources of interest income: (1) interest earned on the balance of funds held by the Administrative Agent; and (2) interest earned on the balance of funds held by Participating Organizations where the Financial Regulations and Rules of the Participating Organization permit remittance of interest. By the end of 2012, the earned interest amounted to US\$ 9.51 million. All interest credited to the Fund is used for additional projects as determined by the Humanitarian Coordinator.

The Administrative Agent (AA) fee is charged at the standard rate of 1 percent of contributions received. In 2012, the AA fees charged to the Sudan CHF totaled US\$ 798,959.

**Table 1: Financial Overview for the period ending 31 December 2012 (in US Dollars)**

	Annual 2011	Annual 2012	Cumulative
<b>Sources of Funds</b>			
Gross Contributions	164,414,395	79,895,875	978,759,151
Fund Earned Interest Income	200,051	52,673	7,288,026
Interest Income received from Part Organizations	236,307	659,611	2,222,024
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MPTF	-	-	-
Other Revenues	-	-	-
<b>Total: Sources of Funds</b>	<b>164,850,752</b>	<b>80,608,159</b>	<b>988,269,200</b>
<b>Use of Funds</b>			
Transfer to Participating Organizations	164,804,624	79,610,746	979,878,642
Refunds received from Participating Organizations	(4,817,200)	(9,712,871)	(18,800,827)
<b>Net Funded Amount to Participating Organizations</b>	<b>159,987,424</b>	<b>69,897,875</b>	<b>961,077,815</b>
Admin Agent Fees	1,644,144	798,959	9,787,592
Direct Costs: (Secretariat...etc.)	-	-	-
Bank Charges	1,360	178	1,867
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>161,632,928</b>	<b>70,697,011</b>	<b>970,867,274</b>
<b>Change in Fund cash balance with Admin Agent</b>	<b>3,217,824</b>	<b>9,911,147</b>	<b>17,401,926</b>
Opening Fund balance (1 January)	4,272,955	7,490,779	-
<b>Closing fund balance (31 December)</b>	<b>7,490,779</b>	<b>17,401,926</b>	<b>17,401,926</b>
Net Funded Amount to Participating Organizations	159,987,424	69,897,875	961,077,815
Participating Organizations' Expenditure	145,931,947	74,912,000	885,284,197
<b>Balance of Funds with Participating Organizations</b>			<b>75,793,618</b>

### 3. PARTNER CONTRIBUTIONS

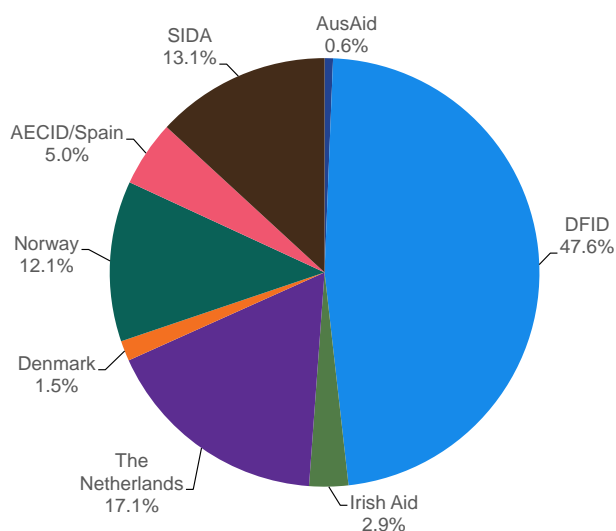
Table 2 displays the breakdown of the received contributions. The Sudan CHF is currently being financed by nine contributors that have signed SAAs, namely the Government of Denmark, the Netherlands, Norway, and Spain, the Agencia Española de Cooperación Internacional para el Desarrollo (AECID), the Australian Agency for International development (AusAid), the UK's Department for International Development (DFID), Irish Aid, and the Swedish International Development Cooperation Agency (Sida). **In 2012 Sudan CHF received US\$ 79.90 million in contributions**, bringing the total fund contributions to US\$ 978.76 million.

**Table 2: Contributor Deposits (in US Dollars)**

Contributors	Deposits		
	Prior Years as of 31 Dec 2011	Current Year Jan – Dec 2012	Total
AECID	44,679,390	-	44,679,390
AusAid	4,062,400	2,121,600	6,184,000
Denmark	8,227,661	6,711,027	14,938,689
DFID	432,295,843	33,469,275	465,765,118
Irish Aid	25,837,001	2,918,900	28,755,901
Netherlands	162,451,368	5,000,000	167,451,368
Norway	107,827,662	10,735,373	118,563,035
Spain	-	3,833,100	3,833,100
Sida	113,481,950	15,106,600	128,588,550
<b>Grand Total</b>	<b>898,863,275</b>	<b>79,895,875</b>	<b>978,759,151</b>

As shown in Figure 1, the four biggest contributors to the Sudan CHF have been DFID (47.6 percent), the Netherlands (17.1 percent), Sida (13.1 percent) and Norway (12.1 percent).

**Figure 1: Deposits by Contributor, cumulative as of 31 December 2012 (in percentages)**



### 4. INTEREST EARNED

Table 3 provides a summary of the interest earned.

#### 4.1 ADMINISTRATIVE AGENT (FUND-LEVEL) EARNED INTEREST

During the reporting period, the Sudan CHF AA (Fund-level) earned interest income was US\$ 52,673, which when combined with the interest income for prior years brings the total Fund-level earned interest to US\$ 7.29 million.

#### 4.2 INTEREST EARNED BY PARTICIPATING ORGANIZATIONS

All interest earned by the Participating Organizations is credited to the Sudan CHF account unless the governing bodies of the said Participating Organizations have approved decisions that govern the specific use of interest earned on contributions. In 2012 US\$ 659,611 in interest earnings was received from UNDP, UNESCO, UNMAS, and UNOPS.

**Table 3: Earned Interest and Investment Income (in US Dollars)**

Administrative Agent	Prior Years as of 31 Dec 2011	Current Year Jan – Dec 2012	Total
Fund Earned Interest and Investment Income	7,235,353	52,673	7,288,026
<b>Total – Fund Earned Interest and Investment Income</b>	<b>7,235,353</b>	<b>52,673</b>	<b>7,288,026</b>
FAO	905,604	-	905,604
UNDP	365,114	611,743*	976,857
UNESCO	-	1,007	1,007
UNFPA	190,361	-	190,361
UNMAS	-	38,070	38,070
UNOPS	20,019	8,791	28,810
UNWOMEN	15,938	-	15,938
WHO	65,376	-	65,376
<b>Total - Interest Income received from PO</b>	<b>1,562,413</b>	<b>659,611</b>	<b>2,222,024</b>
<b>Total</b>	<b>8,797,766</b>	<b>712,283</b>	<b>9,510,049</b>

\*The 2011 earned interest reported in 2012.

## 5. TRANSFER OF FUNDS

With the overall aim of improving the timeliness and coherence of the humanitarian response, upon decision of the Humanitarian Coordinator transfers were made to projects of the thirteen Sectors of the Sudan CHF namely: Basic Infrastructure Settlement, Common Services and Coordination, Education, Food Security and Livelihoods, Health, Logistics, Mine Action, Multisectoral, Non-Food Items (NFIs) and Emergency Shelter, Nutrition, Protection, Return and Early Reintegration, and Water, Sanitation and Hygiene (WASH). In addition, in line with the setup of the Fund, Sudan CHF also reports separately on the Emergency Reserve, which is used to finance response to sudden onset and unforeseen humanitarian needs.

### 5.1 TRANSFERS TO PARTICIPATING ORGANIZATIONS

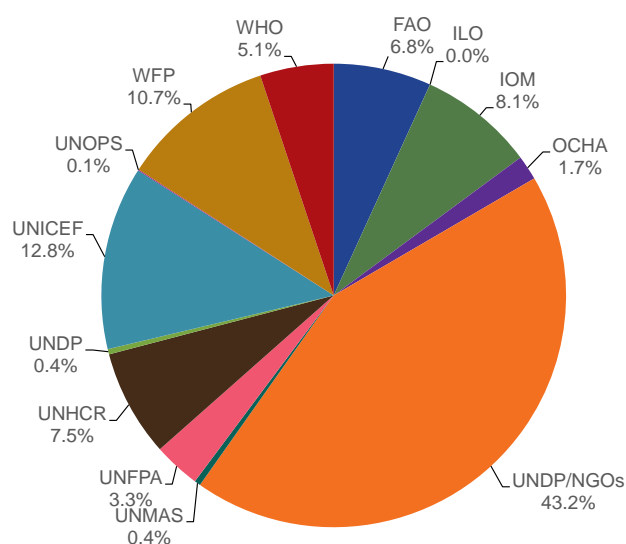
Sixteen Participating Organizations (POs) have signed the MOU for the Sudan CHF since its inception in 2005. In 2012 the Administrative Agent, based on the approval of the HC, transferred US\$ 79.61 million to sixteen Participating Organizations, bringing the total cumulative amount transferred to US\$ 979.88 million. The distribution of transferred funding, consolidated by Participating Organization, is summarized in Table 4. The term "Net Funded Amount" refers to amounts transferred to a PO less any refunds transferred back by the PO.

**Table 4: Transfers, Refunds and Net Funded Amount by Participating Organization (in US Dollars)**

Participating Organization	Prior Years as of 31 Dec 2011			Current Year Jan - Dec 2012			Total		
	Transfers	Refunds	Net Funded Amount	Transfers	Refunds	Net Funded Amount	Transfers	Refunds	Net Funded Amount
FAO	80,674,786	(1,104,050)	79,570,736	4,752,661	-	4,752,661	85,427,447	(1,104,050)	84,323,397
ILO	500,000	-	500,000	-	(1,486)	-1,486	500,000	(1,486)	498,514
IOM	42,801,562	-	42,801,562	5,631,153	-	5,631,153	48,432,715	-	48,432,715
OCHA	22,457,728	-	22,457,728	1,200,000	-	1,200,000	23,657,728	-	23,657,728
UNAIDS	67,179	-	67,179	-	-	-	67,719	-	67,719
UNDP/NGOs	300,074,289	(4,712,717)	295,361,573	39,359,470	(9,168,398)	30,191,072	339,433,759	(13,881,114)	325,552,645
UNDP	23,485,878	(829,823)	22,656,055	700,000	(441,876)	258,124	24,185,878	(1,271,699)	22,914,179
UNEP	368,669	-	368,669	-	-	-	368,669	-	368,669
UNESCO	300,000	-	300,000	-	-	-	300,000	-	300,000
UNFPA	15,363,907	(32,319)	15,331,588	2,280,000	-	2,280,000	17,643,907	(32,319)	17,611,588
UNHCR	59,322,701	-	59,322,701	5,209,361	-	5,209,361	64,532,062	-	64,532,062
UNICEF	175,011,470	(314,394)	174,697,076	8,943,890	-	8,943,890	183,955,360	(314,394)	183,640,966
UNMAS	14,898,031	(87,701)	14,810,330	400,000	(101,112)	298,888	15,298,031	(188,813)	15,109,218
UNOPS	8,582,707	-	8,582,707	50,000	-	50,000	8,632,707	-	8,632,707
UNWOMEN	719,680	-	719,680	-	-	-	719,680	-	719,680
WFP	114,949,438	(1,901,517)	113,047,921	7,506,387	-	7,506,387	122,455,825	(1,901,517)	120,554,308
WHO	40,689,871	(105,436)	40,584,435	3,577,824	-	3,577,824	44,267,695	(105,436)	44,162,259
<b>Grand Total</b>	<b>900,267,896</b>	<b>(9,087,956)</b>	<b>891,179,940</b>	<b>79,610,746</b>	<b>(9,712,871)</b>	<b>69,897,875</b>	<b>979,878,642</b>	<b>(18,800,827)</b>	<b>961,077,815</b>

UNDP serves as a Managing Agent (MA) for funds approved by the HC for implementation by NGOs. As shown in Table 4 and Figure 2, in 2012 UNDP as a Managing Agent received the largest share of funding for the NGO projects (US\$ 30.19 million or 43.2 percent), followed by UNICEF (US\$ 8.94 million or 12.8 percent), WFP (US\$ 7.51 million or 10.7 percent), IOM (US\$ 5.63 million or 8.1 percent), UNHCR (US\$ 5.21 million or 7.5 percent), FAO (US\$ 4.75 million or 6.8 percent), WHO (US\$ 3.58 million or 5.1 percent), and others.

**Figure 2: Net funded amount by Participating Organization for the period of 1 January to 31 December 2012 (in percentages)**



## 5.2 TRANSFERS BY SECTOR

Table 5 shows the total approved funding by Sector. Prior to 2011, all the budgets, transfers and expenditures for Sudan CHF were recorded against a single Sudan CHF sub-fund code. In 2011, the Sector structure of financial recording and reporting was introduced allowing more detailed information of CHF financial transactions and aligning the reported financial information with the existing programmatic Sectors of the Sudan CHF.

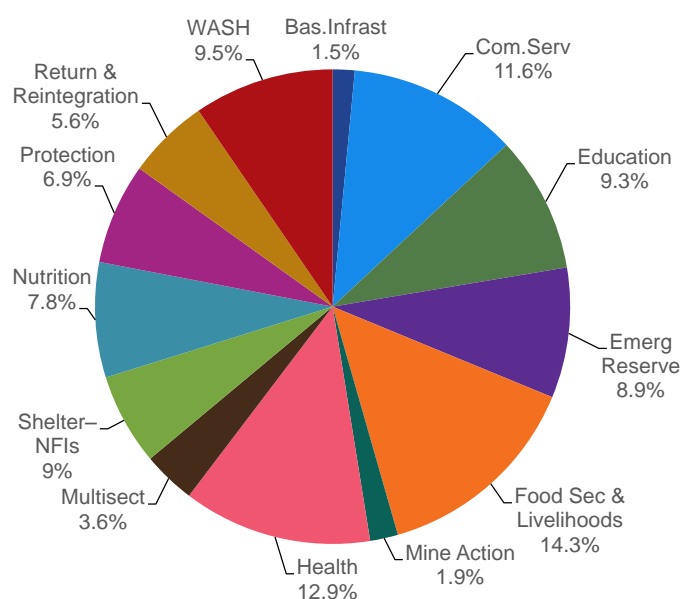
As shown in Figure 3, in 2012 the Sectors receiving the largest share of transfers were: Food Security and Livelihoods (14.3 percent), Health (12.9 percent), and Common Services and Coordination (11.6 percent)

**Table 5: Cumulative net funded amount by Sector as of 31 December 2012 (in US Dollars)**

Sectors	Total Net Funded Amount
Basic Infrastructure Settlement	2,743,374
Common Services & Coordination	22,865,256
Education	19,171,009
Food Security and Livelihoods	30,252,319
Health	33,037,584
Logistics	8,360,508
Mine Action	4,184,736
Multisectoral	2,866,844
NFIs and Emergency Shelter	16,879,870
Nutrition	22,501,074
Protection	18,752,407
Return and Early Reintegration	4,432,642
Water, Sanitation and Hygiene	27,762,848
Emergency Reserve	27,582,121
<i>Sudan CHF (2006-2010)*</i>	719,685,224
<b>Total</b>	<b>961,077,815</b>

\*Prior to 2011 all the budgets, transfers and expenditure for Sudan CHF were recorded against a single Sudan CHF sub-fund code.

**Figure 3: Transfers by Sector for the period of 1 January to 31 December 2012 (in percentages)**





## 6. EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATIONS

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed upon categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) set six categories against which UN entities must report project expenditures. Effective 1 January 2012, the UN Chief Executive Board modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditures reported up to 31 December 2011 are presented in the previous six categories, and all expenditure reported from 1 January 2012 are presented in the new eight categories. The old and new categories are noted below.

<b>2012 CEB Expense Categories</b>	<b>2006 UNDG Expense Categories</b>
1. Staff and personnel costs	1. Supplies
2. Supplies, commodities and materials	2. Personnel
3. Equipment, vehicles, furniture and depreciation	3. Training
4. Contractual services	4. Contracts
5. Travel	5. Other direct costs
6. Transfers and grants	6. Indirect costs
7. General operating expenses	
8. Indirect costs	

The reported expenditures were submitted to the MPTF Office by the Participating Organizations via UNEX – the MPTF Office's expenditure reporting tool. The 2012 expenditure data has been posted on the [MPTF Office GATEWAY](#) and can be found in this report in Tables 6 and 7.

### 6.1 OVERALL EXPENDITURE AND FINANCIAL DELIVERY RATES

Table 6a shows the net funded amount, expenditures incurred and the financial delivery rates with breakdown by Participating Organization, and Table 6b shows the net funded amount, expenditures incurred and the financial delivery rates, by Sector. In 2012, the net funded amount to Participating Organizations was US\$ 69.90 million. Participating Organizations **reported US\$ 74.91 million in expenditure.**

The cumulative **delivery rate** as of 31 December 2012 is **92 percent. This delivery rate is a solid indicator of the Sudan CHF's robust performance since its establishment.**

**Table 6a: Expenditure with breakdown by Participating Organization (in US Dollars)**

Participating Organization	Current Year Jan-Dec 2012		Total		Delivery Rate (%)
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	4,752,661	4,144,623	84,323,397	78,033,856	93
ILO	(1,486)	-	498,514	498,514	100
IOM	5,631,153	12,421,630	48,432,715	46,602,409	96
NGO/UNDP	30,191,072	47,077,034	325,552,645	278,492,013	86
OCHA	1,200,000	854,464	23,657,728	23,252,680	98
UNAIDS	-	-	67,179	-	0
UNDP	258,124	(20,032,548)	22,914,179	14,718,513	64
UNEP	-	-	368,669	368,669	100
UNESCO	-	256,699	300,000	297,172	99
UNFPA	2,280,000	1,849,256	17,611,588	16,301,597	93
UNHCR	5,209,361	5,209,361	64,532,062	64,282,062	100
UNICEF	8,943,890	6,601,819	183,640,966	178,968,443	97
UNMAS	298,888	(1,137,882)	15,109,218	13,807,236	91
UNOPS	50,000	3,016,615	8,632,707	7,622,079	88
UNWOMEN	-	10,134	719,680	544,188	76
WFP	7,506,387	8,754,768	120,554,308	119,211,295	99
WHO	3,577,824	5,886,027	44,162,259	42,283,470	96
<b>Total</b>	<b>69,897,875</b>	<b>74,912,000</b>	<b>961,077,815</b>	<b>885,284,197</b>	<b>92</b>

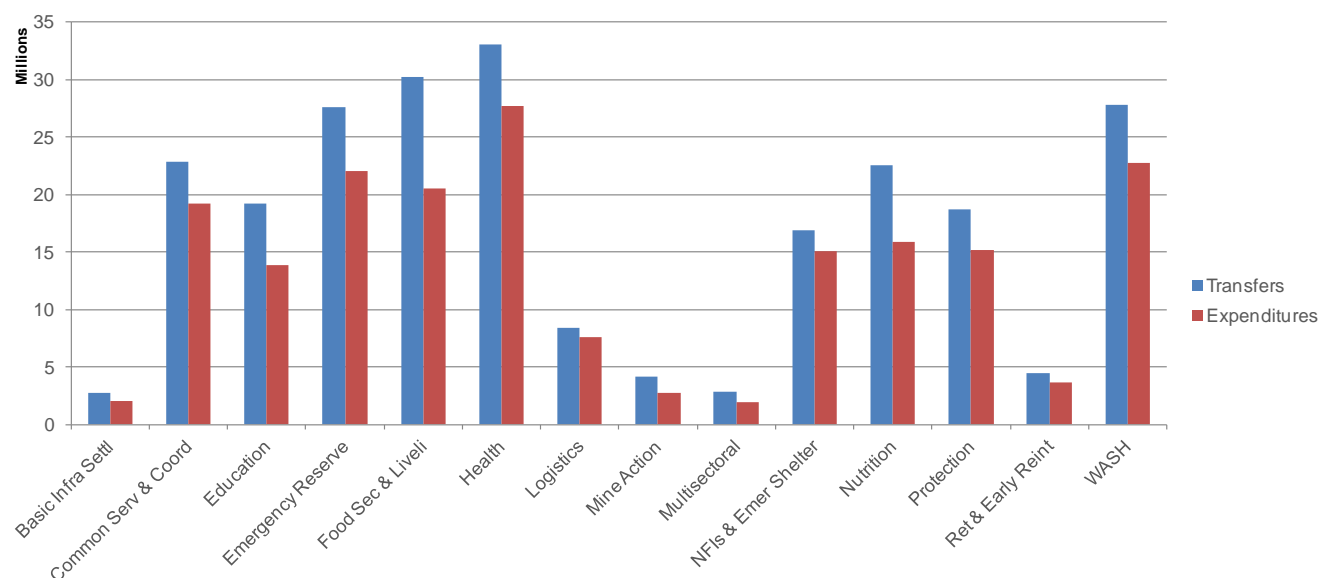
The Sectors that have reported the highest expenditure in 2012 were Health with US\$ 12.92 million; Food Security and Livelihoods with US\$ 11.26 million and WASH with US\$ 10.95 million, as shown in Table 6b.

**Table 6b: Expenditure with breakdown by Sector (in US Dollars)**

Sectors	Current Year Jan-Dec 2012		Total		Delivery Rate (%)
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Basic Infrastructure Settlement	943,860	954,689	2,743,374	1,994,971	72.72
Common Services & Coordination	9,124,863	8,601,726	22,865,256	19,230,282	84.10
Education	7,119,204	6,834,849	19,171,009	13,865,719	72.33
Emergency Reserve	6,285,053	7,857,438	27,582,121	22,047,171	79.93
Food Security and Livelihoods	10,839,108	11,264,347	30,252,319	20,488,146	67.72
Health	9,699,581	12,917,229	33,037,584	27,704,291	83.86
Logistics	(2,280)	3,662,032	8,360,508	7,550,455	90.31
Mine Action	1,350,768	1,883,796	4,184,736	2,691,692	64.32
Multisectoral	2,866,844	1,887,134	2,866,844	1,887,134	65.83
NFIs and Emergency Shelter	4,787,265	7,785,314	16,879,870	15,092,125	89.41
Nutrition	5,975,614	7,097,401	22,501,074	15,889,182	70.62
Protection	5,076,569	7,472,385	18,752,407	15,203,673	81.08
Return and Early Reintegration	4,432,642	3,603,185	4,432,642	3,603,185	81.29
Water, Sanitation and Hygiene	7,067,536	10,951,856	27,762,848	22,712,842	81.81
<i>Sudan CHF</i>	(5,668,751)*	(17,861,379)*	719,685,224	695,323,329	96.61
<b>Total</b>	<b>69,897,875</b>	<b>74,912,000</b>	<b>961,077,815</b>	<b>885,284,197</b>	<b>92.11</b>

\*Given that no transfers were made against this Sub-Fund code since 2011, these negative figures represent refunds of unspent balances and reversal of prior year expenditures.

**Figure 4: Cumulative\* Net Funded Amount and Expenditure with Breakdown by Sector**



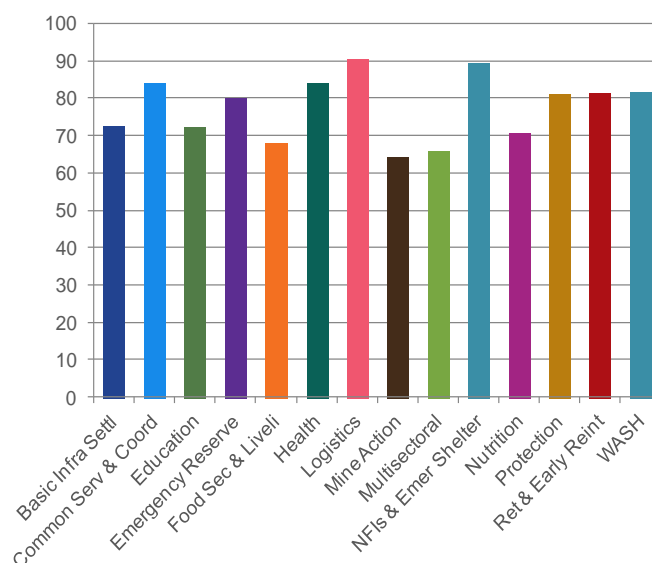
\*Note: This Figure covers only 2011-2012 data, because prior to 2011 all the transfers and expenditure for the Sudan CHF were recorded against a single Sudan CHF sub-fund code.

Figure 5 depicts the cumulative (2011-2012) delivery rate by Sector. Logistics reported 90 percent; Non-Food Items and Emergency Shelter reported 89 percent and Common Services and Coordination, Health, Protection, Returnees and Early Reintegration, and WASH reported more than 80 percent delivery rate at the end of 2012.

## 6.2 TOTAL EXPENDITURE REPORTED BY CATEGORY

Table 7 shows the expenditure of the Sudan CHF as per the agreed upon reporting categories. In 2012 expenditures reported by Participating Organizations were both in old and new categories.

**Figure 5: Cumulative\* Delivery Rate by Sector as of 31 December 2012 (in percentages)**



\*Figure 5 covers only 2011-2012 data, because prior to 2011 all the transfers and expenditure for Sudan CHF were recorded against a single Sudan CHF sub-fund code.

**Table 7: Total Expenditure by Category (in US Dollars)**

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31 Dec 2011	Current Year Jan-Dec 2012	TOTAL	
Supplies, Commodities, Equipment and Transport (Old)	137,249,057	251,615	137,500,672	16.36
Personnel (Old)	103,934,213	1,301,143	105,235,356	12.52
Training of Counterparts (Old)	7,324,150	-	7,324,150	0.87
Contracts (Old)	66,832,578	1,421,575	68,254,153	8.12
Other direct costs (Old)	457,129,764	(5,141,886)	451,987,878	53.78
Staff & Personnel Cost (New)	-	16,633,832	16,633,832	1.98
Suppl, Comm, Materials (New)	-	13,844,808	13,844,808	1.65
Equip, Veh, Furn, Depn (New)	-	46,562,193*	46,562,193	5.54
Contractual Services (New)	-	11,053,141	11,053,141	1.32
Travel (New)	-	(18,273,527)	(18,273,527)	(2.17)
Transfer and Grants (New)	-	5,036,949	5,036,949	0.60
General Operating Expenses (New)	-	(4,689,118)	(4,689,118)	(0.56)
<b>Programme Costs Total</b>	<b>772,469,761</b>	<b>68,000,724</b>	<b>840,470,485</b>	<b>100.00</b>
Indirect Support Costs Total	37,902,435	6,911,276	44,813,712	5.33
<b>Grand Total</b>	<b>810,372,197</b>	<b>74,912,000</b>	<b>885,284,197</b>	

\*Due to account code mapping, all NGO expenditures reported by UNDP as the Managing Agent have been consolidated to *Equipment, Vehicles, Furniture, Depreciation* budget line instead of *Transfers and Grants*.

## 7. COST RECOVERY

The cost recovery for the Sudan CHF is guided by the applicable provisions of the Sudan CHF TOR, the SAAs concluded by the UNDP MPTF Office, as the AA of the Sudan CHF, with contributors, and the MOU concluded with the Participating Organizations.

For the period ending 31 December 2012, the actual costs were as follows:

- a) The AA fee of US\$ 9.79 million, charged for the entire duration of the Fund, is one percent of total contributions deposited in the fund bank account as per the SAA and the MOU, and is in line with the AA fee charged by UNDP MPTF Office for administering similar funds.
- b) The cumulative indirect support costs of the Participating Organizations as of 31 December 2012 were US\$ 44.81 million, which represents 5.33 percent of total programme costs.

This information is presented in Tables 1 and 7.

## 8. ACCOUNTABILITY AND TRANSPARENCY

The MPTF Office continued to provide information on its GATEWAY (<http://mptf.undp.org>)—a knowledge platform providing real-time data, with a maximum two-hour delay, on financial information from the MPTF Office accounting system on contributions, programme budgets and transfers to Participating Organizations. All MPTF Office reports are published on the MPTF Office GATEWAY which provides easy access to nearly 9,600 relevant reports and documents, with tools and tables displaying financial and programme data. By providing easy access to the growing number of progress reports and related documents uploaded by users in the field, it facilitates knowledge sharing and management among UN Organizations. It is designed to provide transparent, accountable fund-management services to the UN system to enhance its coherence, effectiveness and efficiency. The MPTF Office GATEWAY has been recognized as a 'standard setter' by peers and partners.