



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

**Report of the Administrative Agent of the Somalia CHF
for the period 1 January to 31 December 2014**

Multi-Partner Trust Fund Office
United Nations Development Programme
<http://mptf.undp.org>

15 May 2015

PARTICIPATING ORGANIZATIONS



Food and Agriculture Organization (FAO)



International Organization for Migration (IOM)



UN Office for the Coordination of Humanitarian Affairs (OCHA)



United Nations Development Programme (UNDP)



United Nations Population Fund (UNFPA)



United Nations Human Settlements Programme (UN-HABITAT)



United Nations High Commissioner for Refugees (UNHCR)



United Nations Children's Fund (UNICEF)



United Nations Office for Project Services (UNOPS)



World Food Programme (WFP)



World Health Organization (WHO)

CONTRIBUTORS



African Union



Australia



Azerbaijan



Denmark



Department for International Development (DFID)



Finland



Germany



Guyana



Irish AID



Italy



Netherlands



Norway



Poland

Private Sector



Swedish International Development Cooperation (Sida)



Swiss Agency for Development and Cooperation (SDC)

DEFINITIONS

Approved Project/Programme

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

Contributor Commitment

Amount(s) committed by a donor to a Fund in a signed Standard Administrative Arrangement with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent. A commitment may be paid or pending payment.

Contributor Deposit

Cash deposit received by the MPTF Office for the Fund from a contributor in accordance with a signed Standard Administrative Arrangement.

Delivery Rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization against the 'net funded amount'.

Indirect Support Costs

A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. UNDG policy establishes a fixed indirect cost rate of seven percent of programmable costs.

Managing Agent

The Participating UN Organization (e.g., UNDP or OCHA) that has signed the MOU and performs an oversight function vis-à-vis NGOs receiving funding. The Managing Agent has the same obligations as any other PUNO signing the MOU, including for reporting.

Net Funded Amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

A UN Organization or other inter-governmental Organization that is an implementing partner in a Fund, as represented by signing a Memorandum of Understanding (MOU) with the MPTF Office for a particular Fund.

Project Expenditure

The sum of expenses and/or expenditure reported by all Participating Organizations for a Fund irrespective of which basis of accounting each Participating Organization follows for donor reporting.

Project Financial Closure

A project or programme is considered financially closed when all financial obligations of an operationally completed project or programme have been settled, and no further financial charges may be incurred.

Project Operational Closure

A project or programme is considered operationally closed when all programmatic activities for which Participating Organization(s) received funding have been completed.

Project Start Date

Date of transfer of first instalment from the MPTF Office to the Participating Organization.

Total Approved Budget

This represents the cumulative amount of allocations approved by the Humanitarian Coordinator.

US Dollar Amount

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

TABLE OF CONTENTS

Introduction	4
1. Sources and Uses of Funds	5
2. Partner Contributions	6
3. Interest Earned	7
4. Transfer of Funds	8
5. Expenditure and Financial Delivery Rates	10
6. Cost Recovery	18
7. Accountability and Transparency	18
8. Direct Cost	18

INTRODUCTION

This Consolidated Annual Financial Report of the Somalia Common Humanitarian Fund (Somalia 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, as per the terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangement (SAA) signed with contributors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and SAAs with contributors. It receives, administers and manages contributions, and disburses these funds to the Participating Organizations. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements, for transmission to contributors.

This consolidated financial report covers the period 1 January to 31 December 2014 and provides financial data on progress made in the implementation of projects of the Somalia Common Humanitarian Fund. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HSO10>).

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

2014 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the Somalia Common Humanitarian Fund using the pass-through funding modality as of 31 December 2014. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/HSO10>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2014, 16 contributors have deposited US\$ 303,868,166 in contributions and US\$ 586,820 has been earned in interest, bringing the

cumulative source of funds to US\$ 304,454,986.

Of this amount, US\$ 288,013,705 has been transferred to 11 Participating Organizations, of which US\$ 270,322,737 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of one percent on deposits and amounts to US\$ 3,038,682. Table 1 provides an overview of the overall sources, uses, and balance of the Somalia Common Humanitarian Fund as of 31 December 2014.

Table 1. Financial Overview, as of 31 December 2014 (in US Dollars)

	Annual 2013	Annual 2014	Cumulative
Sources of Funds			
Gross Contributions	59,915,882	42,089,911	303,868,166
Fund Earned Interest and Investment Income	50,001	38,464	565,456
Interest Income received from Participating Organizations	3,042	-	21,364
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	59,968,925	42,128,374	304,454,986
Use of Funds			
Transfers to Participating Organizations	34,824,571	54,639,232	288,013,705
Refunds received from Participating Organizations	(356,941)	(1,372,428)	(1,740,810)
Net Funded Amount to Participating Organizations	34,467,631	53,266,804	286,272,895
Administrative Agent Fees	599,159	420,899	3,038,682
Direct Costs: (Humanitarian Coordinator, Secretariat...etc.)	1,393,679	1,439,131	2,832,810
Bank Charges	1,336	886	4,856
Other Expenditures	-	-	-
Total: Uses of Funds	36,461,804	55,127,720	292,149,243
Change in Fund cash balance with Administrative Agent	23,507,121	(12,999,346)	12,305,743
Opening Fund balance (1 January)	1,797,968	25,305,089	-
Closing Fund balance (31 December)	25,305,089	12,305,743	12,305,743
Net Funded Amount to Participating Organizations	34,467,631	53,266,804	286,272,895
Participating Organizations' Expenditure	47,308,061	47,195,880	270,322,737
Balance of Funds with Participating Organizations			15,950,158

2. PARTNER CONTRIBUTIONS

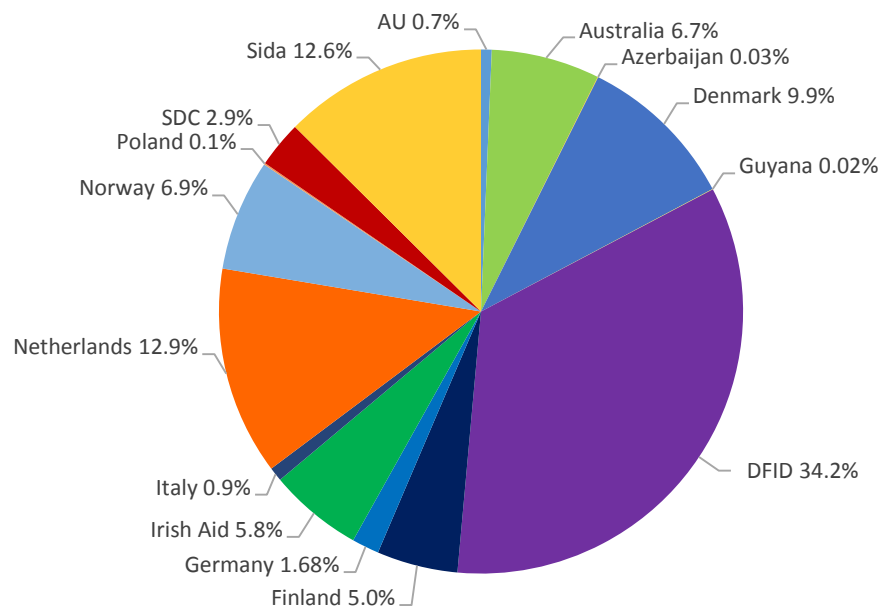
Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2014. The Somalia CHF is currently being financed by 16 contributors that have signed SAAs, namely the African Union, Governments of Australia, Azerbaijan, Denmark, Finland, Germany, Guyana, Italy, Netherlands, Norway, and Poland,

the UK's Department for International Development (DFID), the Irish Aid, the Swedish International Development Cooperation Agency (Sida), the Swiss Agency for Development & Cooperation (SDC), and a private individual. In 2014, the Somalia CHF received US\$ 42.09 million in contributions, bringing the total fund contributions to US\$ 303.86 million.

Table 2. Contributions, as of 31 December 2014 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total
African Union (AU)	2,000,000	-	2,000,000
Australia	-	4,384,000	4,384,000
Australian Agency for International Development	15,942,500	-	15,942,500
Azerbaijan	100,000	-	100,000
Denmark	24,404,491	5,602,619	30,007,110
Department for International Development (DFID)	92,812,223	10,975,300	103,787,523
Finland	13,314,000	1,860,600	15,174,600
Germany	3,849,850	1,256,000	5,105,850
Guyana	75,000	-	75,000
Irish AID	13,567,580	4,042,400	17,609,980
Italy	2,618,000	-	2,618,000
Netherlands	37,805,157	1,268,400	39,073,557
Norway	20,833,835	-	20,833,835
Poland	297,921	-	297,921
Private Sector	10,000	-	10,000
Swiss Agency for Development and Cooperation (SDC)	6,644,734	2,039,941	8,684,675
Swedish International Development Cooperation (Sida)	27,502,965	10,660,651	38,163,616
Grand Total	261,778,255	42,089,911	303,868,166

Figure 1: Deposits by contributor, cumulative as of 31 December 2014



3. INTEREST EARNED

Interest income is earned in two ways: 1) on the balance of funds held by the Administrative Agent ('Fund earned interest'), and 2) on the balance of funds held by the Participating Organizations ('Agency earned interest') where their Financial Regulations and Rules allow return of interest to the AA.

As of 31 December 2014, Fund earned interest amounts to US\$ 565,456 and interest received from Participating Organizations amounts to US\$ 21,364, bringing the cumulative interest received to US\$ 586,820. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2014 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total
Administrative Agent			
Fund Earned Interest and Investment Income	526,992	38,464	565,456
Total: Fund Earned Interest	526,992	38,464	565,456
Participating Organization			
UNDP	17,939		17,939
FAO	383		383
UNOPS	3,042		3,042
Total: Agency earned interest	21,364		21,364
Grand Total	548,356	38,464	586,820

4. TRANSFER OF FUNDS

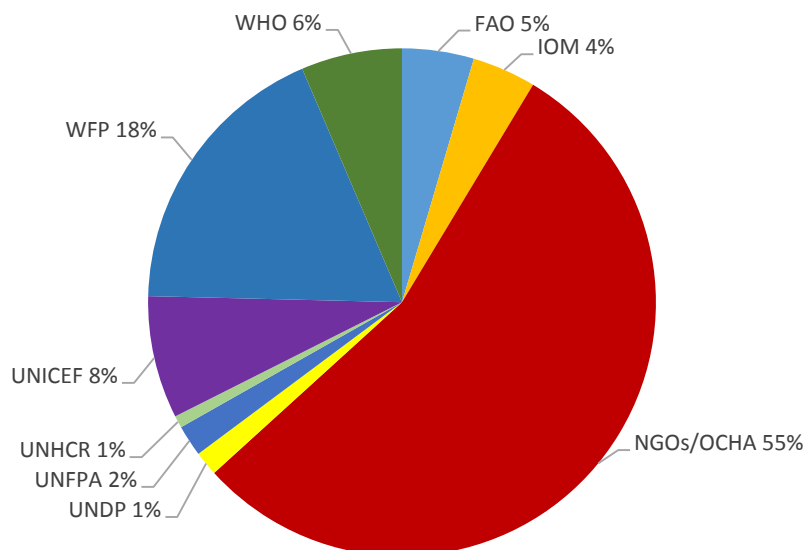
With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and enhancing the Consolidated Appeal Process (CAP), upon decision of the Humanitarian Coordinator transfers of funds were made to projects in 11 Clusters of the Somalia CHF namely: Agriculture and Livelihoods, Education, Enabling Programming, Food Assistance, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multi-Cluster for Refugees and Water and Sanitation (WASH). Eleven Participating Organizations have signed the MOU for the Somalia CHF since its inception in May 2010. In 2014 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 54.64 million

to nine Participating Organizations, bringing the total cumulative amount transferred to US\$ 288,013,705 to 11 Participating Organizations (see list below). Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations. OCHA serves as a Managing Agent for funds approved by the Humanitarian Coordinator for implementation by NGOs. As shown in Table 4 and Figure 2, in 2014 OCHA as a Managing Agent for NGO projects received the largest share of funding (US\$ 30.0 million or 55 percent), followed by WFP (US\$ 9.75 million or 18 percent), UNICEF (US\$ 4.35 million or 8 percent) and others.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2013			Current Year Jan-Dec-2014			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	11,240,902	(11,441)	11,229,461	2,450,000		2,450,000	13,690,902	(11,441)	13,679,461
IOM	844,999		844,999	2,178,340		2,178,340	3,023,339		3,023,339
NGO/OCHA	161,674,098		161,674,098	29,993,986	(706,263)	29,287,723	191,668,084	(706,263)	190,961,821
OCHA	665,075	(195,918)	469,157	103,940	(446,617)	(342,678)	769,014	(642,535)	126,479
UNDP	3,676,024		3,676,024	831,439		831,439	4,507,463		4,507,463
UNFPA	2,476,368	(12,158)	2,464,210	1,109,999	(41,274)	1,068,725	3,586,367	(53,432)	3,532,935
UNHABITAT	854,224		854,224				854,224		854,224
UNHCR	6,313,269		6,313,269	413,835		413,835	6,727,104		6,727,104
UNICEF	22,057,459	(66,464)	21,990,995	4,346,893	(163,682)	4,183,212	26,404,353	(230,146)	26,174,207
UNOPS	2,618,948		2,618,948		(2,802)	(2,802)	2,618,948	(2,802)	2,616,146
WFP	14,525,272		14,525,272	9,751,299		9,751,299	24,276,571		24,276,571
WHO	6,427,835	(82,401)	6,345,434	3,459,500	(11,790)	3,447,710	9,887,335	(94,191)	9,793,144
Grand Total	233,374,474	(368,382)	233,006,091	54,639,232	(1,372,428)	53,266,804	288,013,705	(1,740,810)	286,272,895

Figure 2: Net funded amount by Participating Organization for the period of 1 January to 31 December 2014



4.1. TRANSFER BY CLUSTER

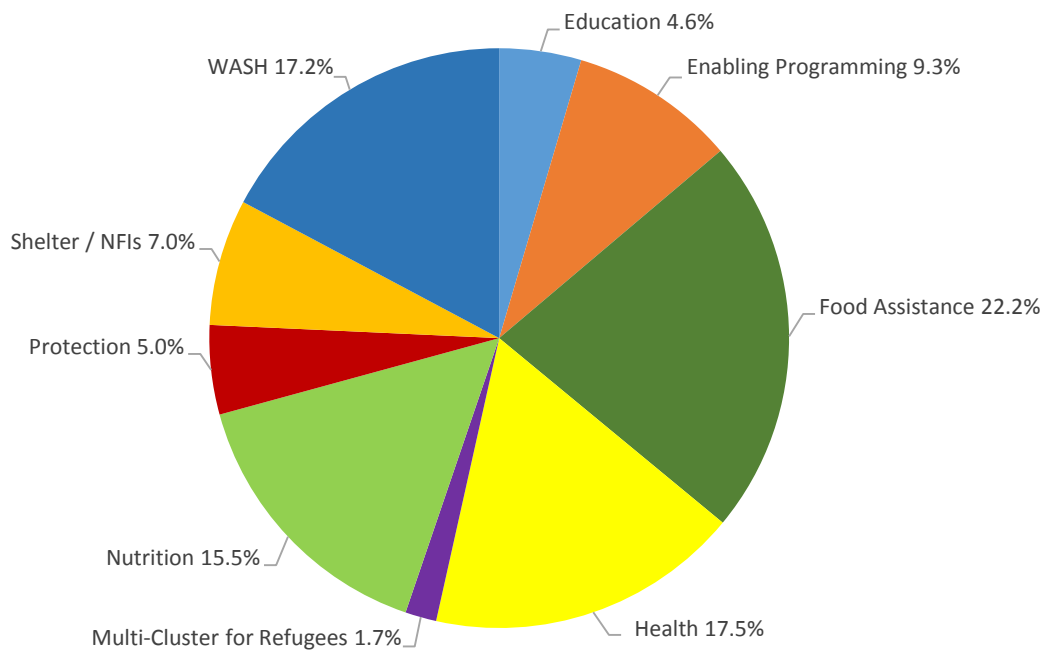
The Somalia CHF has the following 11 clusters: Education, Enabling Programming, Food Assistance, Health, Agriculture and Livelihoods, Logistics, Nutrition, Protection, Shelter and NFIs, Multi-Cluster for Refugees and WASH. Table 4.1 below shows the total approved funding by Cluster.

As shown in Figure 3, in 2014, the Clusters receiving the largest share of transfers were: Food Assistance (22.2 percent), Health (17.5 percent), Water and Sanitation (17.2 percent) and Nutrition (15.5 percent).

Table 4.1 Cumulative net funded amount by Cluster as of 31 December 2014 (in US Dollars)

Clusters	Cumulative Net Funded Amount
Education	7,125,243
Enabling Programming	19,507,119
Food Assistance	41,568,861
Health	40,297,872
Livelihoods	29,523,811
Logistics	3,791,198
Multi-Cluster for Refugees	929,359
Nutrition	47,032,963
Protection	9,794,242
Shelter / NFIs	29,911,137
Water and Sanitation	56,791,091
Total:	286,272,895

Figure 3: Net Funded Amounts by Sector for the Year 2014



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2014 were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office. Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed upon categories for inter-agency harmonized reporting.

The reported expenditures were submitted via UNEX - the MPTF Office's expenditure reporting tool. The 2014 expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/HSO10>

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2014, US\$ 54.64 million was transferred to Participating Organizations, which reported US\$ 47.19 million in expenditure. As shown in table below, the cumulative net funded amount is US\$ 286,272,895 and cumulative expenditures reported by the Participating Organizations amount to US\$ 270,322,737. This equates to an overall Fund expenditure delivery rate of 94 percent. This delivery rate is a solid indicator of the Somalia CHF's robust financial performance since its establishment.

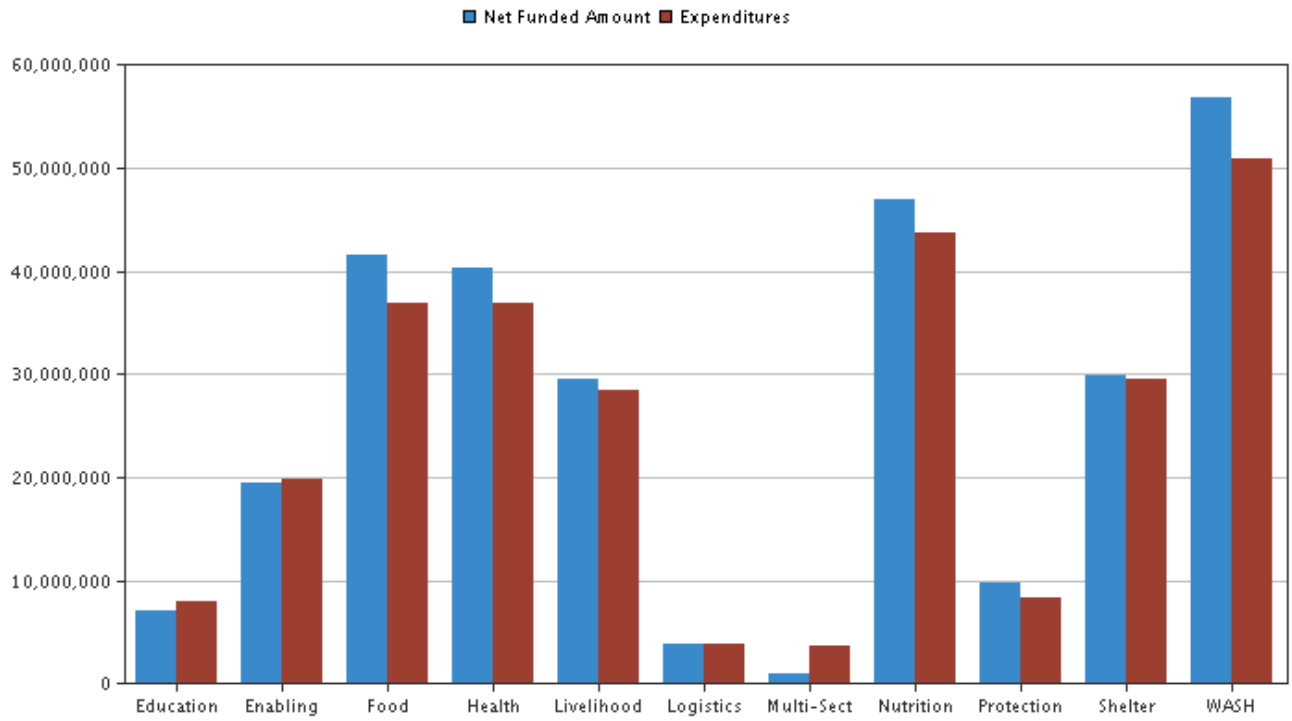
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2014 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2014		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	2,450,000	2,017,643	13,679,461	8,978,740	65.64
IOM	2,178,340	1,547,288	3,023,339	1,692,164	55.97
NGO/OCHA	29,287,723	27,101,657	190,961,821	188,399,193	98.66
OCHA	(342,678)	1,127,873	126,479	1,597,029	1262.68
UNDP	831,439	641,742	4,507,463	4,440,340	98.51
UNFPA	1,068,725	1,360,195	3,532,935	3,234,450	91.55
UNHABITAT		73,823	854,224	849,431	99.44
UNHCR	413,835	408,814	6,727,104	6,398,869	95.12
UNICEF	4,183,212	2,419,184	26,174,207	23,203,892	88.65
UNOPS	(2,802)	52,058	2,616,146	2,383,317	91.10
WFP	9,751,299	7,487,320	24,276,571	20,909,983	86.13
WHO	3,447,710	2,958,284	9,793,144	8,235,329	84.09
Total	53,266,804	47,195,880	286,272,895	270,322,737	94.43

Table 5.1b Expenditure with breakdown by Cluster (in US Dollars)

Country/Cluster	Current Year Jan-Dec-2014		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Somalia					
Education	2,439,224	3,387,930	7,125,243	8,073,947	113.31
Enabling Programming	4,940,946	6,301,724	19,507,119	19,773,096	101.36
Food Assistance	11,832,328	8,403,749	41,568,861	36,962,428	88.92
Health	9,348,259	8,076,689	40,297,872	36,999,652	91.82
Livelihoods	(122,901)	(12,428)	29,523,811	28,437,632	96.32
Logistics			3,791,198	3,791,198	100.00
Multi-Cluster for Refugees	929,359	3,751,959	929,359	3,751,959	403.71
Nutrition	8,283,558	6,193,799	47,032,963	43,711,327	92.94
Protection	2,657,623	1,247,013	9,794,242	8,383,630	85.60
Shelter /NFIs	3,762,967	4,750,082	29,911,137	29,513,039	98.67
Water and Sanitation	9,195,441	5,095,363	56,791,091	50,924,830	89.67
Somalia Total:	53,266,804	47,195,880	286,272,895	270,322,737	94.43
Grand Total:	53,266,804	47,195,880	286,272,895	270,322,737	94.43

Figure 4: Cumulative Net Funded Amount and Expenditure with Breakdown by Cluster



5.2 EXPENDITURE BY PROJECT

Table 5.2 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

Table 5.2 Expenditure by Project within Cluster, as of 31 December 2014 (in US Dollars)

Cluster / Project No. and Allocation		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate ¹ %
Education						
00078219	CHF Som EDU/2011ER/OCHA-NGOs	NGO/OCHA	203,751	203,751	203,750	100.00
00078437	CHF Som EDU/2011-1/OCHA-NGOs	NGO/OCHA	118,890	116,390	118,890	102.15
00084137	CHF Som EDU/2012-2/OCHA-NGOs	NGO/OCHA	2,390,692	2,390,692	2,390,691	100.00
00087132	CHF Som EDU/2013-1/OCHA-NGOs	NGO/OCHA	1,776,948	1,776,948	1,776,948	100.00
00087635	CHF Som EDU/2013ER/OCHA-NGOs	NGO/OCHA	195,738	195,738	195,738	100.00
00090184	CHF Som EDU/2014-1/NGOs	NGO/OCHA	1,477,242	1,477,242	3,258,130	220.55
00092303	CHF Som EDU/2014ER/OCHA-NGOs	NGO/OCHA	964,482	964,482	129,800	13.46
Education: Total			7,127,743	7,125,243	8,073,947	113.31
Enabling Programming						
00075916	CHF Somalia ENABLING PROGRAMMI	NGO/OCHA	328,514	320,664	320,664	100.00
00078156	CHF Som ENBPROGR/2011-1/OCHA-N	NGO/OCHA	900,682	895,182	900,681	100.61
00078429	CHF Som ENABPROGR/2011-1/UNDP-	UNDP	2,216,024	2,216,024	3,798,569	171.41
00081267	CHF Som ENPROGR/2012ER/UN Agen	OCHA	665,075	22,539	469,156	2081.52
00081267	CHF Som ENPROGR/2012ER/UN Agen	UNOPS	1,056,803	1,056,803	1,024,789	96.97
00082230	CHF Som ENPROGR/2012ER/UNOPS R	UNOPS	104,723	104,723	104,723	100.00
00082780	CHF Som ENPROGR/2012-1/OCHA-NG	NGO/OCHA	270,300	270,300	270,300	100.00
00082931	CHF Som ENPROGR/2012-1/UN Agen	UNDP	960,000	960,000		0
00082931	CHF Som ENPROGR/2012-1/UN Agen	UNICEF	271,416	271,416	271,191	99.92
00082931	CHF Som ENPROGR/2012-1/UN Agen	WHO	219,457	219,457	219,457	100.00
00084140	CHF Som ENPROGR/2012-2/OCHA-NG	NGO/OCHA	1,038,060	1,038,060	1,038,060	100.00
00084554	CHF Som ENPROGR/2012-2/UN Agen	FAO	900,000	900,000		0
00084554	CHF Som ENPROGR/2012-2/UN Agen	UNDP	500,000	500,000		0
00084554	CHF Som ENPROGR/2012-2/UN Agen	UNFPA	332,770	309,302	309,302	100.00
00084554	CHF Som ENPROGR/2012-2/UN Agen	UNOPS	349,945	349,945	149,130	42.62
00086159	CHF Som ENPROGR/2013ER/UN Agen	UNOPS	708,685	708,685	708,685	100.00
00087138	CHF Som ENPROGR/2013-1/OCHA-NG	NGO/OCHA	3,939,639	3,939,639	3,939,639	100.00
00090172	CHF Som ENPROGR/2014ER/UN Agen	OCHA	103,940	103,940	1,127,873	1085.12
00090172	CHF Som ENPROGR/2014ER/UN Agen	UNDP	831,439	831,439	641,772	77.19
00090172	CHF Som ENPROGR/2014ER/UN Agen	WFP	1,969,195	1,969,195	1,969,195	100.00
00090182	CHF Som ENPROGR/2014-1/NGOs	NGO/OCHA	622,973	622,973	1,212,731	194.67
00090192	CHF Som ENPROGR/2014-1/UN Agen	FAO	600,000	600,000	137,129	22.85
00090192	CHF Som ENPROGR/2014-1/UN Agen	UNHCR	96,835	96,835	85,600	88.40
00090192	CHF Som ENPROGR/2014-1/UN Agen	WFP	1,099,999	1,099,999	1,040,000	94.55
00090192	CHF Som ENPROGR/2014-1/UN Agen	WHO	100,000	100,000	34,453	34.45
Enabling Programming: Total			20,186,473	19,507,119	19,773,096	101.36

¹ Note: Due to the IPSAS implementation, some project expenditures were incorrectly mapped by OCHA and will be revised in 2015.

Food Assistance						
00078217	CHF Som FOODASSIS/2011-1/WFP F	WFP	3,700,000	3,700,000	3,700,000	100.00
00079111	CHF Som/FOODASSIS/2011ER/OCHA-	NGO/OCHA	2,620,463	2,607,063	2,620,462	100.51
00082781	CHF Som FOODASSIS/2012-1/OCHA-	NGO/OCHA	5,094,137	5,074,937	5,094,137	100.38
00083451	CHF Som/FOODASS/2012ER/OCHA-NG	NGO/OCHA	501,885	499,185	501,885	100.54
00084133	CHF Som FOODASSIS/2012-2/OCHA-	NGO/OCHA	11,735,364	11,735,364	11,735,364	100.00
00084184	CHF Som/FOODASS/2012ER/UN Agen	FAO	400,000	400,000	391,268	97.82
00084595	CHF Som FOODASSIS/2012-2/UN Ag	WFP	745,034	745,034	745,034	100.00
00087131	CHF Som FOODASSIS/2013-1/OCHA-	NGO/OCHA	3,180,071	3,180,071	3,180,071	100.00
00087312	CHF Som FOODASSIS/2013-1/UN Ag	FAO	650,000	650,000	619,105	95.25
00087312	CHF Som FOODASSIS/2013-1/UN Ag	IOM	299,999	299,999	299,999	100.00
00087312	CHF Som FOODASSIS/2013-1/UN Ag	WFP	499,999	499,999	499,883	99.98
00087636	CHF Som/FOODASS/2013ER/OCHA-NG	NGO/OCHA	309,581	309,581	309,581	100.00
00090179	CHF Som FOODASSIS/2014-1/NGOs	NGO/OCHA	2,427,910	2,427,910	1,952,008	80.40
00090189	CHF Som FOODASSIS/2014-1/UN Ag	FAO	850,000	850,000	416,178	48.96
00090189	CHF Som FOODASSIS/2014-1/UN Ag	IOM	350,000	350,000	142,588	40.74
00090189	CHF Som FOODASSIS/2014-1/UN Ag	WFP	850,000	850,000	849,488	99.94
00092300	CHF Som/FOODASS/2014ER/OCHA-NG	NGO/OCHA	2,187,612	2,187,612	2,381,353	108.86
00092307	CHF Som FOODASSIS/2014ER/UN Ag	FAO	900,000	900,000	524,817	58.31
00092307	CHF Som FOODASSIS/2014ER/UN Ag	WFP	4,302,106	4,302,106	999,209	23.23
Food Assistance: Total			41,604,161	41,568,861	36,962,428	88.92

Health						
00075912	CHF Somalia HEALTH/OCHA-NGOs	NGO/OCHA	2,826,396	2,776,338	2,776,338	100.00
00076056	CHF Somalia HEALTH/WHO BloodTr	WHO	197,441	197,441	197,441	100.00
00076057	CHF Somalia HEALTH/WHO Mat&Neo	WHO	671,850	649,035	649,035	100.00
00076073	CHF Somalia HEALTH/WHO OutbCtr	WHO	1,070,202	1,053,137	1,053,137	100.00
00077379	CHF Som HEALTH/2010ER/OCHA-NGO	NGO/OCHA	126,566	126,566	126,566	100.00
00077733	CHF Som HEALTH/2011ER/WHO Emer	WHO	250,513	250,513	250,513	100.00
00077841	CHF Som HEALTH/2011ER/WHO Equi	WHO	500,000	474,792	474,792	100.00
00078152	CHF Som HEALTH/2011-1/WHO Coord	WHO	151,679	134,366	134,366	100.00
00078167	CHF Som HEALTH/2011-1/UNOPS Em	UNOPS	398,793	395,991	395,991	100.00
00078177	CHF Som HEALTH/2011-1/OCHA-NGO	NGO/OCHA	2,698,354	2,671,954	2,698,353	100.99
00078436	CHF Som HEALTH/2011-1/UNICEF P	UNICEF	735,562	695,127	695,127	100.00
00078490	CHF Som HEALTH/2011-1/UNFPA Em	UNFPA	500,000	487,842	487,842	100.00
00078931	CHF Som/HEALTH/2011ER/WHO EMS	WHO	84,716	84,716	84,715	100.00
00079626	CHF Som HEALTH/2011ER/OCHA-NGO	NGO/OCHA	4,875,865	4,839,065	4,875,865	100.76
00080437	CHF Som HEALTH/2011ER/WHO Coord	WHO	360,055	360,055	360,054	100.00
00082709	CHF Som HEALTH/2012-1/UN Agenc	UNFPA	843,598	825,792	825,792	100.00
00082709	CHF Som HEALTH/2012-1/UN Agenc	WHO	539,480	539,480	539,480	100.00
00082779	CHF Som HEALTH/2012-1/OCHA-NGO	NGO/OCHA	3,697,420	3,694,920	3,697,420	100.07
00084136	CHF Som HEALTH/2012-2/OCHA-NGO	NGO/OCHA	1,433,335	1,433,335	1,433,335	100.00
00084556	CHF Som HEALTH/2012-2/UN Agen	UNICEF	817,480	817,480	817,498	100.00
00084556	CHF Som HEALTH/2012-2/UN Agen	WHO	1,749,462	1,737,672	1,737,674	100.00

00086158	CHF Som HEALTH/2013ER/OCHA-NGO	NGO/OCHA	3,272,887	3,272,887	2,774,589	84.77
00087137	CHF Som HEALTH/2013-1/OCHA-NGO	NGO/OCHA	2,007,072	2,007,072	2,007,072	100.00
00087311	CHF Som HEALTH/2013-1/UN Agenc	IOM	300,000	300,000	300,000	100.00
00087311	CHF Som HEALTH/2013-1/UN Agenc	UNFPA	800,000	800,000	776,693	97.09
00087311	CHF Som HEALTH/2013-1/UN Agenc	WHO	632,980	632,980	628,678	99.32
00088813	CHF Som HEALTH/2013ER/UN Agenc	WHO	1,234,982	1,234,982	1,234,982	100.00
00090168	CHF Som HEALTH/2014ER/UN Agenc	IOM	400,000	400,000	146,375	36.59
00090168	CHF Som HEALTH/2014ER/UN Agenc	UNFPA	449,999	449,999	268,768	59.73
00090168	CHF Som HEALTH/2014ER/UN Agenc	UNICEF	746,251	746,251	530,249	71.06
00090168	CHF Som HEALTH/2014ER/UN Agenc	WHO	803,690	803,690	153,750	19.13
00090178	CHF Som HEALTH/2014-1/NGOs	NGO/OCHA	1,613,719	1,613,719	2,285,364	141.62
00090188	CHF Som HEALTH/2014-1/UN Agenc	IOM	365,000	365,000	83,241	22.81
00090188	CHF Som HEALTH/2014-1/UN Agenc	UNFPA	660,000	660,000	566,053	85.77
00090188	CHF Som HEALTH/2014-1/UN Agenc	WHO	1,320,828	1,320,828	482,802	36.55
00090199	CHF Som HEALTH/2014ER/NGOs	NGO/OCHA	1,444,847	1,444,847	449,702	31.12
Health: Total			40,581,022	40,297,872	36,999,652	91.82

Livelihoods						
00075910	CHF Somalia LIVELIHOODS/OCHA-N	NGO/OCHA	2,423,831	2,402,430	2,402,430	100.00
00076055	CHF Somalia LIVELHDS/FAO FSNAU	FAO	335,000	334,564	334,564	100.00
00077378	CHF Som LIVLHD/2010ER/OCHA-NGO	NGO/OCHA	3,309,814	3,309,814	3,309,813	100.00
00078062	CHF Som LIVLH/2011-1/FAO FSNAU	FAO	750,000	750,000		0
00078151	CHF Som LIVLHD/2011-1/FAO CapB	FAO	357,000	355,850	355,850	100.00
00078153	CHF Som LIVLHD/2011-1/OCHA-NGO	NGO/OCHA	6,147,086	6,112,686	6,147,086	100.56
00078487	CHF Som LIVLHD/2011-1/FAO Prot	FAO	1,429,065	1,429,065	997,108	69.77
00078488	CHF Som LIVLHD/2011-1/FAO Hydr	FAO	499,946	490,091	490,091	100.00
00078489	CHF Som LIVLHD/2011-1/FAO Livl	FAO	2,115,233	2,115,233	2,109,513	99.73
00079110	CHF Som LIVLHD/2011ER/OCHA-NGO	NGO/OCHA	11,271,702	11,210,002	11,271,701	100.55
00082840	CHF Som LIVLHD/2012ER/OCHA-NGO	NGO/OCHA	1,019,476	1,014,076	1,019,476	100.53
Livelihoods: Total			29,658,153	29,523,811	28,437,632	96.32

Logistics						
00076161	CHF Somalia LOGIST/WFP AirSer	WFP	995,100	995,100	995,100	100.00
00083133	CHF Som/LOGIST/2012ER/UN Agenc	WFP	2,796,098	2,796,098	2,796,098	100.00
Logistics: Total			3,791,198	3,791,198	3,791,198	100.00

Multi-Cluster for Refugees						
00090560	CHF Som/MULTI/2014-1/NGOs	NGO/OCHA	929,359	929,359	3,751,959	403.71
Multi-Cluster for Refugees: Total			929,359	929,359	3,751,959	403.71

Nutrition						
00075913	CHF Somalia NUTRITION/OCHA-NGO	NGO/OCHA	997,882	984,158	984,158	100.00
00076516	CHF Somalia NUTRITION/UNICEF M	UNICEF	3,758,878	3,692,414	3,692,414	100.00
00078157	CHF Som NUTRIT/2011-1/OCHA-NGO	NGO/OCHA	4,670,310	4,640,910	4,670,310	100.63
00078175	CHF Som NUTRIT/2011ER/OCHA-NGO	NGO/OCHA	4,558,819	4,516,169	4,558,819	100.94
00078573	CHF Som NUTRIT/2011-1/UNICEF B	UNICEF	2,142,942	2,138,679	2,138,679	100.00

00082708	CHF Som NUTRIT/2012-1/UN Agenc	UNICEF	1,076,778	1,076,778	1,076,778	100.00
00082778	CHF Som NUTRIT/2012-1/OCHA-NGO	NGO/OCHA	3,119,899	3,119,899	3,119,899	100.00
00083454	CHF Som NUTRIT/2012-ER/OCHA-NG	NGO/OCHA	324,709	319,709	324,709	101.56
00084134	CHF Som NUTRIT/2012-2/OCHA-NGO	NGO/OCHA	4,855,103	4,855,103	4,855,104	100.00
00084557	CHF Som NUTRIT/2012-2/UN Agen	UNICEF	2,806,037	2,806,037	2,805,408	99.98
00084557	CHF Som NUTRIT/2012-2/UN Agen	WFP	3,992,085	3,992,085	3,992,085	100.00
00087136	CHF Som NUTRIT/2013-1/OCHA-NGO	NGO/OCHA	2,792,647	2,792,647	2,792,647	100.00
00087310	CHF Som NUTRIT/2013-1/UN Agenc	UNICEF	1,493,157	1,493,157	1,493,189	100.00
00087310	CHF Som NUTRIT/2013-1/UN Agenc	WFP	1,796,957	1,796,957	1,796,957	100.00
00088268	CHF Som NUTRITION/2013ER/OCHA-	NGO/OCHA	429,666	429,666	429,335	99.92
00090177	CHF Som NUTRIT/2014-1/NGOs	NGO/OCHA	2,172,128	2,172,128	1,189,206	54.75
00090187	CHF Som NUTRIT/2014-1/UN Agenc	UNICEF	1,499,259	1,499,259	591,136	39.43
00090187	CHF Som NUTRIT/2014-1/UN Agenc	WFP	750,000	750,000	750,000	100.00
00092302	CHF Som NUTRITION/2014ER/OCHA-	NGO/OCHA	1,957,209	1,957,209	1,549,616	79.17
00092310	CHF Som NUTRITION/2014ER/UN Ag	UNICEF	1,220,000	1,220,000	123,943	10.16
00092310	CHF Som NUTRITION/2014ER/UN Ag	WFP	779,999	779,999	776,935	99.61
Nutrition: Total			47,194,464	47,032,963	43,711,327	92.94

Protection						
00078932	CHF Som/PROTECT/2011-1/UNHCR/R	UNHCR	499,900	499,900	499,900	100.00
00079864	CHF Som PROTECT/2011ER/OCHA-NG	NGO/OCHA	243,064	238,064	243,064	102.10
00080438	CHF Som PROTECT/2011ER/StrengC	UNHCR	127,507	127,507	127,507	100.00
00082775	CHF Som/PROTECT/2012-1/NGOs	NGO/OCHA	1,881,041	1,875,841	1,881,041	100.28
00083009	CHF Som/PROTECT/2012-1/UN Agen	UNHCR	147,900	147,900	147,900	100.00
00084139	CHF Som PROTECT/2012-2/OCHA-NG	NGO/OCHA	1,864,635	1,864,635	1,864,634	100.00
00087133	CHF Som PROTECT/2013-1/OCHA-NG	NGO/OCHA	2,372,572	2,372,572	2,372,572	100.00
00090183	CHF Som/PROTECT/2014-1/NGOs	NGO/OCHA	1,630,046	1,630,046	1,086,255	66.64
00092301	CHF Som/PROTEC/2014ER/NGOs	NGO/OCHA	1,037,778	1,037,778	160,758	15.49
Protection: Total			9,804,442	9,794,242	8,383,630	85.60

Shelter / NFIs						
00077380	CHF Som SHELTER/2010ER/OCHA-NGOs	NGO/OCHA	126,532	126,532	126,532	100.00
00078174	CHF Som SHELTER/2011-1/OCHA-NG	NGO/OCHA	2,453,641	2,447,141	2,453,640	100.27
00078218	CHF Som SHELTER/2011-1/UNHCR I	UNHCR	1,222,903	1,222,903	1,222,903	100.00
00079511	CHF Som/SHELTER/2011ER/OCHA-NGOs	NGO/OCHA	4,957,876	4,933,076	4,957,876	100.50
00079857	CHF Som SHELTER/2011ER/UNHCR Eme	UNHCR	999,551	999,551	999,551	100.00
00080220	CHF Som SHELTER/2011ER/UNHCR Str	UNHCR	110,159	110,159	110,159	100.00
00082284	CHF Som/SHELTER/2012ER/OCHA-NGOs	NGO/OCHA	511,697	508,997	511,462	100.48
00082782	CHF Som SHELTER/2012-1/OCHA-NG	NGO/OCHA	3,731,275	3,725,275	3,731,275	100.16
00082821	CHF Som/SHELTER/2012-1/UN Agency	FAO	3,204,658	3,204,658	2,601,292	81.17
00082821	CHF Som/SHELTER/2012-1/UN Agency	UNHABITAT	405,672	405,672	408,583	100.72
00082821	CHF Som/SHELTER/2012-1/UN Agency	UNHCR	2,795,350	2,795,350	2,795,350	100.00
00084138	CHF Som SHELTER/2012-2/OCHA-NG	NGO/OCHA	2,914,157	2,914,157	2,914,157	100.00
00084630	CHF Som SHELTER/2012-2/UN Agen	UNHABITAT	448,552	448,552	440,848	98.28
00087134	CHF Som SHELTER/2013-1/OCHA-NG	NGO/OCHA	1,856,146	1,856,146	1,856,146	100.00

00087569	CHF Som SHELTER/2013-1/UN Agen	UNHCR	410,000	410,000	410,000	100.00
00090181	CHF Som SHELTER/2014-1/NGOs	NGO/OCHA	1,737,466	1,737,466	3,302,979	190.10
00092305	CHF Som/SHELTER/2014ER/OCHA-NGOs	NGO/OCHA	1,748,501	1,748,501	670,286	38.33
00092309	CHF Som/SHELTER/2014ER/UN Agenci	UNHCR	317,000	317,000		0
Shelter / NFIs: Total			29,951,137	29,911,137	29,513,039	98.67

Water and Sanitation						
00075914	CHF Somalia WASH/OCHA-NGOs	NGO/OCHA	3,194,196	3,030,516	3,030,516	100.00
00076525	CHF Somalia WASH/UNICEF IDPs a	UNICEF	3,269,999	3,269,999	3,269,999	100.00
00077405	CHF Som WASH/2010ER/OCHA-NGOs	NGO/OCHA	1,602,273	1,602,273	1,602,272	100.00
00077732	CHF Som WASH/2011ER/OCHA-NGOs	NGO/OCHA	6,882,578	6,838,528	6,882,577	100.64
00078154	CHF Som WASH/2011-1/OCHA-NGOs	NGO/OCHA	7,657,854	7,620,754	7,657,854	100.49
00078176	CHF Som WASH/2011-1/UNICEF EmW	UNICEF	3,222,949	3,103,966	3,103,966	100.00
00081637	CHF Som WASH/2012ER/OCHA-NGOs	NGO/OCHA	1,480,656	1,466,406	1,372,400	93.59
00082783	CHF Som WASH/2012-1/OCHA-NGOs	NGO/OCHA	8,143,657	8,127,257	8,143,656	100.20
00083118	CHF Som WASH/2012-1/UN Agencie	UNICEF	1,049,370	1,049,370	1,049,370	100.00
00084135	CHF Som WASH/2012-2/OCHA-NGOs	NGO/OCHA	4,597,452	4,597,452	4,597,452	100.00
00084555	CHF Som WASH/2012-2/UN Agen	FAO	600,000	600,000		0
00084555	CHF Som WASH/2012-2/UN Agen	UNICEF	1,180,391	1,180,391	1,180,408	100.00
00087135	CHF Som WASH/2013-1/OCHA-NGOs	NGO/OCHA	3,571,555	3,571,555	3,571,555	100.00
00087417	CHF Som WASH/2013-1/UN Agencie	IOM	245,000	245,000	245,000	100.00
00087417	CHF Som WASH/2013-1/UN Agencie	UNICEF	232,500	232,500	232,506	100.00
00088388	CHF Som WASH/2013ER/OCHA-NGOs	NGO/OCHA	665,220	665,220	654,967	98.46
00090176	CHF Som WASH/2014-1/NGOs	NGO/OCHA	2,566,922	2,566,922	1,450,668	56.51
00090186	CHF Som WASH/2014-1/UN Agencie	FAO	100,000	100,000	1,826	1.83
00090186	CHF Som WASH/2014-1/UN Agencie	IOM	763,340	763,340	463,950	60.78
00090186	CHF Som WASH/2014-1/UN Agencie	UNICEF	480,189	480,189	132,032	27.50
00090197	CHF Som WASH/2014ER/NGOs	NGO/OCHA	4,978,259	4,978,259	2,270,843	45.62
00092308	CHF Som WASH/2014ER/UN Agen	IOM	300,000	300,000	11,011	3.67
00092308	CHF Som WASH/2014ER/UN Agen	UNICEF	401,194	401,194		0
Water and Sanitation: Total			57,185,554	56,791,091	50,924,830	89.67

Grand Total			288,013,705	286,272,895	270,322,737	94.43
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5.3 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditure incurred prior to 1 January 2012 have been reported in the old categories; post 1 January 2012 all expenditure are reported in the new eight categories. The old and new categories are noted to the right.

Table 5.3 reflects expenditure reported in the UNDG expense categories. Since the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories.

2012 CEB Expense Categories

1. Staff and personnel costs
2. Supplies, commodities and materials
3. Equipment, vehicles, furniture and depreciation
4. Contractual services
5. Travel
6. Transfers and grants
7. General operating expenses
8. Indirect costs

2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

Table 5.3 Expenditure by UNDG Budget Category, as of 31 December 2014 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total	
Supplies, Commodities, Equipment and Transport (Old)	13,054,474	-	13,054,474	5.08
Personnel (Old)	4,178,697	-	4,178,697	1.63
Training of Counterparts (Old)	152,121	-	152,121	0.06
Contracts (Old)	4,989,527	-	4,989,527	1.94
Other direct costs (Old)	74,293,079	-	74,293,079	28.90
Staff & Personnel Cost (New)	4,254,662	8,171,975	12,426,637	4.83
Suppl, Comm, Materials (New)	10,471,473	18,414,344	28,885,816	11.24
Equip, Veh, Furn, Depn (New)	342,236	146,618	488,855	0.19
Contractual Services (New)	3,293,110	9,323,766	12,616,876	4.91
Travel (New)	2,652,117	1,736,413	4,388,530	1.71
Transfers and Grants (New)	9,138,986	2,671,244	11,810,230	4.59
General Operating (New)	85,830,061	3,917,738	89,747,799	34.92
Programme Costs Total	212,650,542	44,382,099	257,032,641	100.00
¹ Indirect Support Costs Total	10,476,315	2,813,781	13,290,096	5.17
Total	223,126,857	47,195,880	270,322,737	

¹ Indirect Support Costs charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation.

6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December 2014, were as follows:

- The Administrative Agent (AA) fee: one percent is charged at the time of contributor deposit and covers services provided on that contribution for the entire duration of the Fund. In the reporting period US\$ 420,899 was deducted in AA fees. Cumulatively, as of 31 December 2014, US\$ 3,038,682 has been charged in AA fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge up to seven percent in indirect costs. In the current reporting period US\$ 2,813,781 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 13,290,096 as of 31 December 2014.

7. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office GATEWAY (<http://mptf.undp.org>). Refreshed in real time every two hours from an internal enterprise resource planning system, the MPTF Office GATEWAY has become a standard setter for providing transparent and accountable trust fund administration services.

The GATEWAY provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the GATEWAY provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the GATEWAY collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.

8. DIRECT COSTS

The Humanitarian Coordinator may approve an allocation to a Participating Organization to cover costs associated with Secretariat services and overall coordination, as well as Fund level reviews and evaluations. These allocations are referred to as 'direct costs'. In 2014, direct costs of the Fund amounted to US\$ 1,439,131.