



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

Report of the Administrative Agent of the  
South Sudan CHF for the period  
1 January - 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)



United Nations Development Programme (UNDP)



UN Office for the Coordination of Humanitarian Affairs (OCHA)



United Nations Educational Scientific and Cultural Organization (UNESCO)



United Nations Population Fund (UNFPA)



United Nations Office of the High Commissioner for Refugees (UNHCR)



United Nations Children's Fund (UNICEF)



United Nations Office for Project Services (UNOPS)



United Nations Mine Action Service (UNMAS)



United Nations Department of Safety and Security (UNDSS)



World Food Programme (WFP)



World Health Organization (WHO)

**CONTRIBUTORS**



Australia



Belgium



Denmark



Department for International Development (DFID)



Germany



Irish AID



Netherlands



Norway



Swiss Agency for Development and Cooperation (SDC)



Swedish International Development Cooperation (Sida)

## 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 7% 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.

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## INTRODUCTION

This Consolidated Annual Financial Report of the South Sudan Common Humanitarian Fund 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 South Sudan Common Humanitarian Fund. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HSS10>). 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 South Sudan CHF, since its establishment in February 2012, 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/HSS10>.

### 1. SOURCES AND USES OF FUNDS

As of 31 December 2014, 10 contributors have deposited US\$ 370,478,973 in contributions and US\$ 139,679 has been earned in interest, bringing

the cumulative source of funds to US\$ 370,618,652.

Of this amount, US\$ 343,887,857 has been transferred to 10 Participating Organizations, of which US\$ 274,913,920 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\$ 3,704,790. Table 1 provides an overview of the overall sources, uses, and balance of the South Sudan CHF as of 31 December 2014.

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

	Annual 2013	Annual 2014	Cumulative
<b>Sources of Funds</b>			
Gross Contributions	122,779,275	129,426,943	370,478,973
Fund Earned Interest and Investment Income	34,750	38,817	136,639
Interest Income received from Participating Organizations	2,424	616	3,040
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
<b>Total: Sources of Funds</b>	<b>122,816,449</b>	<b>129,466,375</b>	<b>370,618,652</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	106,891,851	139,414,234	343,887,857
Refunds received from Participating Organizations	-	(110,659)	(110,659)
<b>Net Funded Amount to Participating Organizations</b>	<b>106,891,851</b>	<b>139,303,575</b>	<b>343,777,198</b>
Administrative Agent Fees	1,227,793	1,294,269	3,704,790
Direct Costs: (Secretariat and other)	991,717	1,857,177	2,848,894
Bank Charges	864	974	2,462
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>109,112,225</b>	<b>142,455,995</b>	<b>350,333,343</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>13,704,224</b>	<b>(12,989,620)</b>	<b>20,285,309</b>
Opening Fund balance (1 January)	19,570,704	33,274,929	-
<b>Closing Fund balance (31 December)</b>	<b>33,274,929</b>	<b>20,285,309</b>	<b>20,285,309</b>
Net Funded Amount to Participating Organizations	106,891,851	139,303,575	343,777,198
Participating Organizations' Expenditure	101,889,399	122,297,139	274,913,920
<b>Balance of Funds with Participating Organizations</b>			<b>68,863,278</b>

## 2. DONOR CONTRIBUTIONS

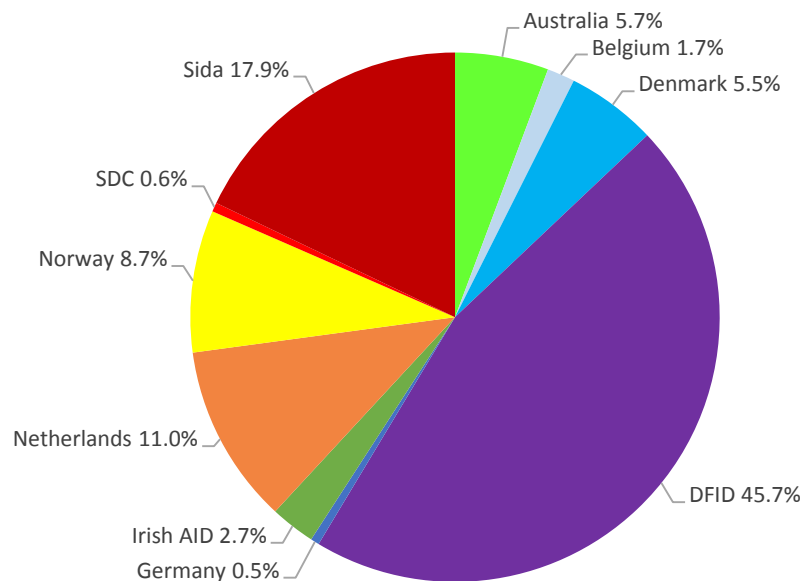
Table 2 provides information on cumulative contributions received from all donors to this Fund as of 31 December 2014. The South Sudan CHF is currently being financed by 10 donors that have signed SAAs, namely the Governments of Australia, Belgium, Denmark, Germany, Netherlands, Norway, and the UK's Department for

International Development (DFID), the Irish Aid, the Swedish International Development Cooperation Agency (Sida) and the Swiss Agency for Development & Cooperation (SDC). In 2014, the South Sudan CHF received US\$ 129.43 million in contributions, bringing the total fund contributions to US\$ 370.48 million.

**Table 2. Donor Deposits, as of 31 December 2014 (in US Dollars)**

Donors	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total
Australia	-	7,009,900	7,009,900
Australian Agency for International Development (AusAID)	14,162,000	-	14,162,000
Belgium	2,982,600	3,293,925	6,276,525
Denmark	12,178,116	8,316,944	20,495,060
Department for International Development (DFID)	126,709,364	42,510,000 <sup>1</sup>	169,219,364
Germany	-	1,957,870	1,957,870
Irish AID	6,131,970	4,020,300	10,152,270
Netherlands	25,000,000	15,665,100	40,665,100
Norway	20,807,881	11,378,493	32,186,374
Swiss Agency for Development and Cooperation (SDC)	-	2,049,511	2,049,511
Swedish International Development Cooperation (Sida)	33,080,099	33,224,899	66,304,998
<b>Grand Total</b>	<b>241,052,030</b>	<b>129,426,943</b>	<b>370,478,973</b>

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



<sup>1</sup> In addition, DFID made an early contribution of \$31,072,600 toward CHF 2014 allocations in December 2013.

### 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\$ 136,639 and interest received from Participating Organizations amounts to US\$ 3,040, bringing the cumulative interest received to US\$ 139,679. 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
<b>Administrative Agent</b>			
Fund Earned Interest and Investment Income	97,823	38,817	136,639
<b>Total: Fund Earned Interest</b>	<b>97,823</b>	<b>38,817</b>	<b>136,639</b>
<b>Participating Organization</b>			
UNESCO		616	616
UNOPS	2,424		2,424
<b>Total: Agency earned interest</b>	<b>2,424</b>	<b>616</b>	<b>3,040</b>
<b>Grand Total</b>	<b>100,247</b>	<b>39,433</b>	<b>139,679</b>

### 4. TRANSFER OF FUNDS

With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and enhancing the Humanitarian Response Plan (formerly the Consolidated Appeal Process), upon decision of the Humanitarian Coordinator transfers of funds were made to projects in 13 Clusters of the South Sudan CHF namely: Camp Coordination & Management, Common Services & Coordination, Education, Emergency Telecommunications, Food Security and Livelihoods, Health, Logistics, Mine Action, Multi-sectorial, Non-Food Items (NFIs) and Emergency Shelter, Nutrition, Protection, and Water and Sanitation (WASH). 10 Participating Organizations have signed the MOU for the South Sudan CHF since its inception in February 2012.

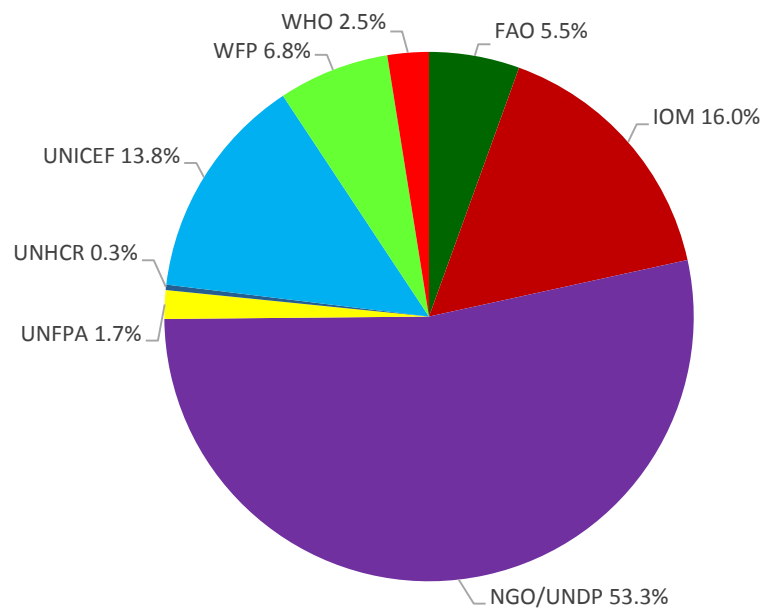
#### 4.1 TRANSFER BY PARTICIPATING ORGANIZATION

In 2014 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 139.41 million to eight Participating Organizations, bringing the total cumulative amount transferred to US\$ 343,887,857 to 10 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. UNDP 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 UNDP as a Managing Agent for NGO projects received the largest share of funding (US\$ 74.23 million or 53 percent), followed by IOM (US\$ 22.34 million or 16 percent), UNICEF (US\$ 19.18 million or 14 percent) and others.

**Table 4.1 Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2014 (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	7,920,064		7,920,064	7,704,000		7,704,000	15,624,064		15,624,064
IOM	29,333,119		29,333,119	22,345,671		22,345,671	51,678,790		51,678,790
NGO/UNDP	97,583,542		97,583,542	74,236,288		74,236,288	171,819,830		171,819,830
UNDP	856,000		856,000				856,000		856,000
UNESCO	490,000		490,000				490,000		490,000
UNFPA	2,346,688		2,346,688	2,494,625	(64,288)	2,430,337	4,841,313	(64,288)	4,777,025
UNHCR	12,923,324		12,923,324	460,000		460,000	13,383,324		13,383,324
UNICEF	26,961,376		26,961,376	19,181,539		19,181,539	46,142,915		46,142,915
UNOPS	7,182,866		7,182,866		(14,389)	(14,389)	7,182,866	(14,389)	7,168,477
WFP	15,214,668		15,214,668	9,442,111		9,442,111	24,656,779		24,656,779
WHO	3,661,976		3,661,976	3,550,000	(31,982)	3,518,018	7,211,976	(31,982)	7,179,994
<b>Grand Total</b>	<b>204,473,623</b>		<b>204,473,623</b>	<b>139,414,234</b>	<b>(110,659)</b>	<b>139,303,575</b>	<b>343,887,857</b>	<b>(110,659)</b>	<b>343,777,198</b>

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





## 4.2 TRANSFER BY CLUSTER

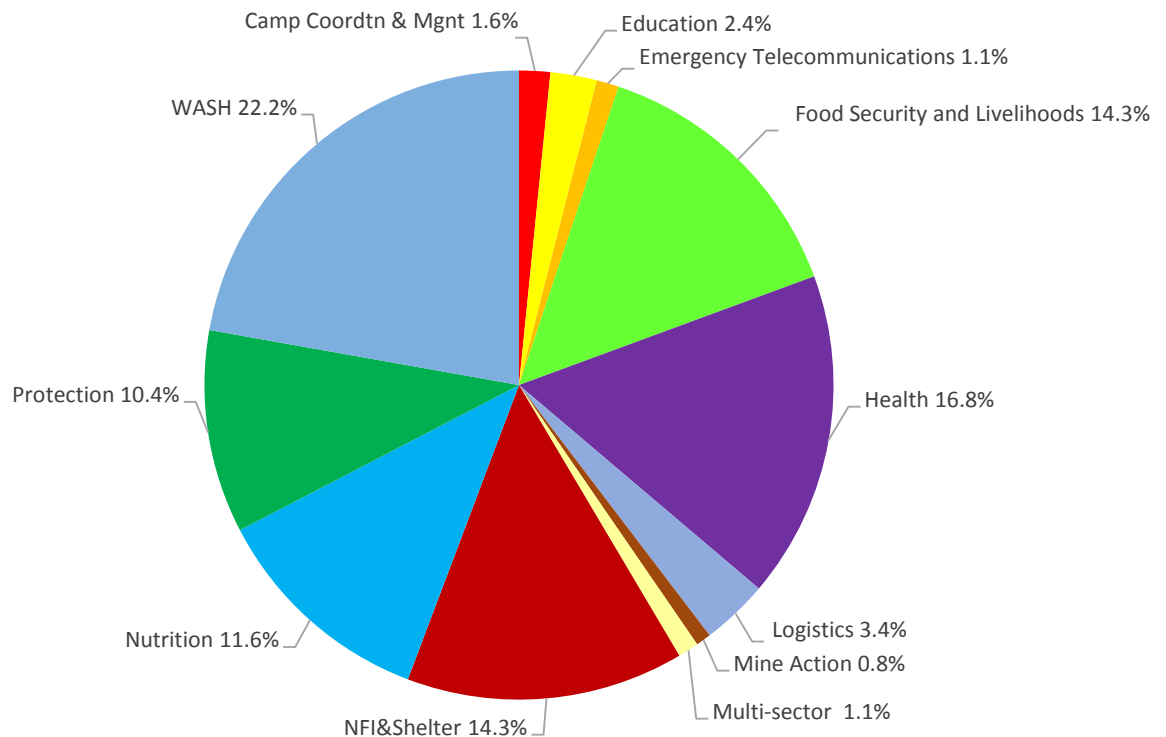
The South Sudan CHF has the following 13 Clusters: Camp Coordination & Management, Common Services & Coordination, Education, Emergency Telecommunications, Food Security and Livelihoods, Health, Logistics, Mine Action, Multi-sectorial, Non-Food Items (NFIs) and Emergency Shelter, Nutrition, Protection, and Water and Sanitation (WASH).

Table 4.2 shows the total approved funding by Cluster. As shown in Figure 3, in 2014, the Clusters receiving the largest share of transfers were: WASH (22.2 percent), Health (16.8 percent), Food Security/Livelihoods and NFIs/Emergency Shelter (both 14.3 percent).

**Table 4.2 Cumulative net funded amount by Cluster as of 31 December 2014 (in US Dollars)**

Clusters	Cumulative Net Funded Amount
Camp Coordination & Management	2,225,600
Common Services & Coordination	1,955,987
Education	18,387,621
Emergency Telecommunications	2,434,275
Food Security and Livelihoods	39,035,346
Health	51,441,145
Logistics	32,231,771
Mine Action	4,305,313
Multi-sector (Emrg Ret &Refug)	29,868,029
Non-food Items & Emerg Shelter	33,067,772
Nutrition	41,838,004
Protection	26,518,125
WASH	60,468,210
<b>Total:</b>	<b>343,777,198</b>

**Figure 3: Net Funded Amounts by Cluster 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/HSS10>

## 5.1 EXPENDITURE BY PARTICIPATING ORGANIZATION

In 2014, US\$ 139.41 million was transferred to Participating Organizations, which reported US\$ 122.30 million in expenditure. As shown in table below, the cumulative net funded amount is US\$ 343,777,198 and cumulative expenditures reported by the Participating Organizations amount to US\$ 274,913,920. This equates to an overall Fund expenditure delivery rate of 80 percent. When interpreting this delivery rate it is important to note that 14 percent (US\$ 20.1 million) of all the 2014 funds were transferred between September and December 2014.

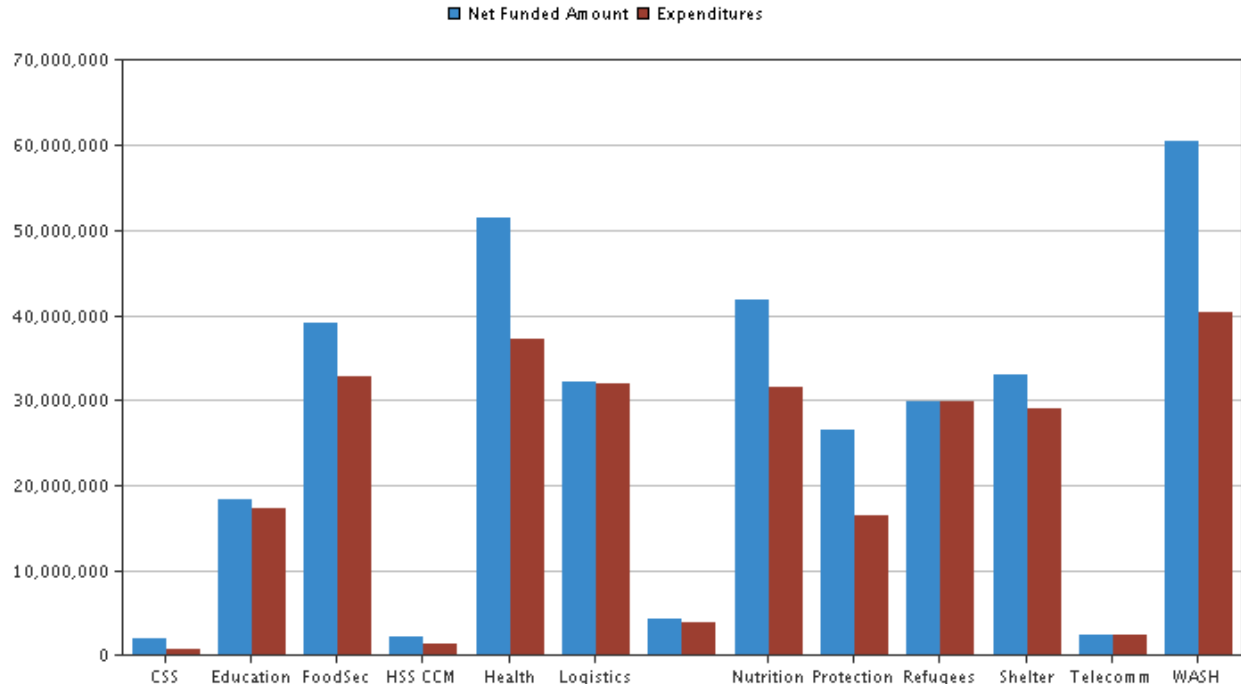
**Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2014 (in US Dollars)**

Participating Organization	Current Year Jan-Dec 2014		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	7,704,000	8,302,639	15,624,064	15,467,589	99.00
IOM	22,345,671	24,714,060	51,678,790	46,289,772	89.57
NGO/UNDP	74,236,288	64,406,246	171,819,830	126,938,373	73.88
UNDP		70,484	856,000	762,698	89.10
UNESCO		6,987	490,000	482,880	98.55
UNFPA	2,430,337	1,954,352	4,777,025	3,515,308	73.59
UNHCR	460,000	189,119	13,383,324	13,112,443	97.98
UNICEF	19,181,539	11,393,327	46,142,915	34,283,919	74.30
UNOPS	(14,389)	674,662	7,168,477	6,955,160	97.02
WFP	9,442,111	7,548,323	24,656,779	21,650,076	87.81
WHO	3,518,018	3,036,941	7,179,994	5,455,701	75.98
<b>Total</b>	<b>139,303,575</b>	<b>122,297,139</b>	<b>343,777,198</b>	<b>274,913,920</b>	<b>79.97</b>

**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	
<b>South Sudan</b>					
Camp Coordination & Management	2,225,600	1,359,704	2,225,600	1,359,704	61.09
Common Services & Coordination		70,484	1,955,987	762,698	38.99
Education	3,320,043	6,298,727	18,387,621	17,358,748	94.40
Emergency Telecommunications	1,599,027	1,487,600	2,434,275	2,309,920	94.89
Food Security and Livelihoods	19,856,524	18,811,840	39,035,346	32,883,782	84.24
Health	23,421,526	17,958,960	51,441,145	37,211,511	72.34
Logistics	4,799,942	8,102,904	32,231,771	32,018,454	99.34
Mine Action	1,079,769	1,700,158	4,305,313	3,833,677	89.05
Multi-sector (Emrg Ret &Refug)	1,485,611	6,610,931	29,868,029	29,781,187	99.71
Non-food Items & Emerg Shelter	19,872,001	19,877,434	33,067,772	29,118,368	88.06
Nutrition	16,191,865	13,763,199	41,838,004	31,521,849	75.34
Protection	14,529,037	8,465,959	26,518,125	16,487,989	62.18
WASH	30,922,630	17,789,239	60,468,210	40,266,033	66.59
<b>South Sudan Total:</b>	<b>139,303,575</b>	<b>122,297,139</b>	<b>343,777,198</b>	<b>274,913,920</b>	<b>79.97</b>
<b>Grand Total:</b>	<b>139,303,575</b>	<b>122,297,139</b>	<b>343,777,198</b>	<b>274,913,920</b>	<b>79.97</b>

**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 Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
<b>Camp Coordination &amp; Management</b>						
00089317	CHF SS CCCM/2014-1/UNDP-NGOs	NGO/UNDP	2,225,600	2,225,600	1,359,704	61.09
<b>Camp Coordination &amp; Management: Total</b>			<b>2,225,600</b>	<b>2,225,600</b>	<b>1,359,704</b>	<b>61.09</b>
<b>Common Services &amp; Coordination</b>						
00083392	CHF SS COORD/2012ER/UN Agencie	UNDP	856,000	856,000	762,698	89.10
00083392	CHF SS COORD/2012ER/UN Agencie	WFP	733,325	733,325		0
00085207	CHF SS COORD/2013ER/UN Agencie	WFP	366,662	366,662		0
<b>Common Services &amp; Coordination: Total</b>			<b>1,955,987</b>	<b>1,955,987</b>	<b>762,698</b>	<b>38.99</b>
<b>Education</b>						
00082270	CHF SS EDU/2012-1/UNDP-NGOs	NGO/UNDP	2,178,851	2,178,851	2,177,055	99.92
00082635	CHF SS EDU/2012-1/UN Agency	UNICEF	2,793,866	2,793,866	2,785,860	99.71
00084199	CHF SS EDU/2012-2/UNDP-NGOs	NGO/UNDP	1,712,333	1,712,333	1,632,202	95.32
00084379	CHF SS EDU/2012-2/UN Agencies	UNESCO	300,000	300,000	297,358	99.12
00084379	CHF SS EDU/2012-2/UN Agencies	UNICEF	1,093,465	1,093,465	1,092,799	99.94
00086125	CHF SS EDU/2013-1/UNDP-NGOs	NGO/UNDP	2,201,506	2,201,506	1,884,779	85.61
00086452	CHF SS EDU/2013-1/UN Agencies	UNESCO	190,000	190,000	185,522	97.64
00086452	CHF SS EDU/2013-1/UN Agencies	UNICEF	1,375,089	1,375,089	1,377,384	100.17
00087602	CHF SS EDU/2013-2/UNDP-NGOs	NGO/UNDP	2,636,465	2,636,465	2,225,212	84.40
00087737	CHF SS EDU/2013-2/UN Agencies	UNICEF	586,003	586,003	582,201	99.35
00089092	CHF SS EDU/2014-1/UN Agencies	UNICEF	1,124,760	1,124,760	1,123,694	99.91
00089120	CHF SS EDU/2014-1/UNDP-NGOs	NGO/UNDP	2,113,506	2,113,506	1,913,715	90.55
00089966	CHF SS EDU/2014ER/UNDP-NGOs	NGO/UNDP	81,777	81,777	80,967	99.01
<b>Education: Total</b>			<b>18,387,621</b>	<b>18,387,621</b>	<b>17,358,748</b>	<b>94.40</b>
<b>Emergency Telecommunications</b>						
00083268	CHF SS TELECOM/2012ER/UN Agenc	WFP	210,248	210,248	210,248	100.00
00086453	CHF SS TELECOM/2013-1/UN Agenc	WFP	225,000	225,000	225,000	100.00
00087738	CHF SS TELECOM/2013-2/UN Agenc	WFP	400,000	400,000	400,000	100.00
00089097	CHF SS TELECOM/2014-1/UN Agenc	WFP	1,599,027	1,599,027	1,474,672	92.22
<b>Emergency Telecommunications: Total</b>			<b>2,434,275</b>	<b>2,434,275</b>	<b>2,309,920</b>	<b>94.89</b>
<b>Food Security and Livelihoods</b>						
00082307	CHF SS FOOD/2012-1/UNDP-NGOs	NGO/UNDP	3,326,928	3,326,928	3,060,734	92.00
00082638	CHF SS FOOD/2012-1/UN Agency	FAO	1,735,212	1,735,212	1,991,980	114.80
00083555	CHF SS FOOD/2012ER/UNDP-NGOs	NGO/UNDP	466,178	466,178	448,710	96.25
00083571	CHF SS FOOD/2012ER/UN Agencies	FAO	264,852	264,852		0
00084213	CHF SS FOOD/2012-2/UN Agency	FAO	2,500,000	2,500,000	2,471,170	98.85

00084346	CHF SS FOOD/2012-2/UNDP-NGOs	NGO/UNDP	1,602,053	1,602,053	1,240,755	77.45
00086127	CHF SS FOOD/2013-1/UNDP-NGOs	NGO/UNDP	3,209,999	3,209,999	2,950,470	91.91
00086454	CHF SS FOOD/2013-1/UN Agencies	FAO	3,000,000	3,000,000	2,811,846	93.73
00087674	CHF SS FOOD/2013-2/UNDP-NGOs	NGO/UNDP	2,653,600	2,653,600	2,348,173	88.49
00087739	CHF SS FOOD/2013-2/UN Agencies	FAO	420,000	420,000	398,036	94.77
00089091	CHF SS FOOD/2014-1/UN Agencies	FAO	2,604,000	2,604,000	2,715,855	104.30
00089119	CHF SS FOOD/2014-1/UNDP-NGOs	NGO/UNDP	4,419,146	4,419,146	3,975,843	89.97
00089964	CHF SS FOOD/2014ER/UNDP-NGOs	NGO/UNDP	5,983,610	5,983,610	3,275,866	54.75
00089992	CHF SS FOOD/2014ER/UN Agencies	FAO	5,100,000	5,100,000	5,078,702	99.58
00089992	CHF SS FOOD/2014ER/UN Agencies	WFP	1,749,768	1,749,768	115,642	6.61
<b>Food Security and Livelihoods: Total</b>			<b>39,035,346</b>	<b>39,035,346</b>	<b>32,883,782</b>	<b>84.24</b>

Health						
00082458	CHF SS HEALTH/2012-1/UNDP-NGOs	NGO/UNDP	4,387,000	4,387,000	4,251,109	96.90
00082489	CHF SS HEALTH/2012-1/UN Agency	UNICEF	1,000,000	1,000,000	969,489	96.95
00082489	CHF SS HEALTH/2012-1/UN Agency	WHO	949,952	935,934	935,932	100.00
00082926	CHF SS HEALTH/2012-ER/UNDP-NGO	NGO/UNDP	1,114,927	1,114,927	1,050,210	94.20
00083677	CHF SS HEALTH/2012ER/UN Agenc	UNFPA	450,100	447,734	447,734	100.00
00084198	CHF SS HEALTH/2012-2/UNDP-NGOs	NGO/UNDP	2,973,534	2,973,534	2,597,801	87.36
00084347	CHF SS HEALTH/2012-2/UN Agenci	IOM	365,000	365,000	365,000	100.00
00084347	CHF SS HEALTH/2012-2/UN Agenci	UNFPA	320,000	258,077	258,077	100.00
00084347	CHF SS HEALTH/2012-2/UN Agenci	UNICEF	665,014	665,014	665,014	100.00
00084347	CHF SS HEALTH/2012-2/UN Agenci	WHO	835,000	817,036	817,036	100.00
00085186	CHF SS HEALTH/2013ER/UNDP-NGOs	NGO/UNDP	535,000	535,000	535,000	100.00
00086128	CHF SS HEALTH/2013-1/UNDP-NGOs	NGO/UNDP	5,122,772	5,122,772	4,939,280	96.42
00086455	CHF SS HEALTH/2013-1/UN Agenci	IOM	359,370	359,370	359,370	100.00
00086455	CHF SS HEALTH/2013-1/UN Agenci	UNFPA	865,000	865,000	864,971	100.00
00086455	CHF SS HEALTH/2013-1/UN Agenci	UNICEF	1,968,926	1,968,926	1,968,969	100.00
00086455	CHF SS HEALTH/2013-1/UN Agenci	WHO	1,477,024	1,477,024	1,477,024	100.00
00087603	CHF SS HEALTH/2013-2/UNDP-NGOs	NGO/UNDP	3,531,000	3,531,000	2,736,046	77.49
00087657	CHF SS HEALTH/2013-2/UN Agenci	UNFPA	300,000	300,000	299,457	99.82
00087657	CHF SS HEALTH/2013-2/UN Agenci	UNICEF	400,000	400,000	389,434	97.36
00087657	CHF SS HEALTH/2013-2/UN Agenci	WHO	400,000	400,000	399,302	99.83
00089088	CHF SS HEALTH/2014-1/UN Agenci	IOM	260,000	260,000	260,000	100.00
00089088	CHF SS HEALTH/2014-1/UN Agenci	UNFPA	700,000	700,000	652,063	93.15
00089088	CHF SS HEALTH/2014-1/UN Agenci	UNICEF	1,350,000	1,350,000	1,300,516	96.33
00089088	CHF SS HEALTH/2014-1/UN Agenci	WHO	1,550,000	1,550,000	1,407,758	90.82
00089116	CHF SS HEALTH/2014-1/UNDP-NGOs	NGO/UNDP	3,092,300	3,092,300	2,805,024	90.71
00089960	CHF SS HEALTH/2014ER/UNDP-NGOs	NGO/UNDP	2,373,679	2,373,679	472,131	19.89
00089988	CHF SS HEALTH/2014ER/UN Agenci	IOM	2,127,055	2,127,055	889,476	41.82
00089988	CHF SS HEALTH/2014ER/UN Agenci	UNICEF	1,343,762	1,343,762	242,269	18.03
00091489	CHF SS Health 2014-2 UNDP-NGOs	NGO/UNDP	5,671,000	5,671,000	1,839,869	32.44
00092419	CHF SS HEALTH/2014-2/UN Agenci	IOM	550,000	550,000	37,372	6.79
00092419	CHF SS HEALTH/2014-2/UN Agenci	UNFPA	1,000,000	1,000,000	415,404	41.54
00092419	CHF SS HEALTH/2014-2/UN Agenci	UNICEF	1,500,000	1,500,000	144,723	9.65

00092419	CHF SS HEALTH/2014-2/UN Agenci	WHO	2,000,000	2,000,000	418,649	20.93
<b>Health: Total</b>			<b>51,537,415</b>	<b>51,441,145</b>	<b>37,211,511</b>	<b>72.34</b>

<b>Logistics</b>						
00082243	CHF SS LOGIST/2012-1/UN Agency	IOM	3,499,005	3,499,005	3,499,005	100.00
00082243	CHF SS LOGIST/2012-1/UN Agency	WFP	5,901,429	5,901,429	5,901,429	100.00
00083722	CHF SS LOGIST/2012ER/UN Agenci	IOM	507,103	507,103	507,103	100.00
00084200	CHF SS LOGIST/2012-2/UN Agency	IOM	1,710,000	1,710,000	1,710,000	100.00
00084200	CHF SS LOGIST/2012-2/UN Agency	WFP	3,640,000	3,640,000	3,640,000	100.00
00086456	CHF SS LOGIST/2013-1/UN Agenci	IOM	2,136,288	2,136,288	2,136,288	100.00
00086456	CHF SS LOGIST/2013-1/UN Agenci	UNOPS	4,500,000	4,500,000	4,313,261	95.85
00086456	CHF SS LOGIST/2013-1/UN Agenci	WFP	2,238,004	2,238,004	2,238,004	100.00
00087658	CHF SS LOGIST/2013-2/UN Agenci	IOM	2,117,134	2,117,134	2,117,134	100.00
00087658	CHF SS LOGIST/2013-2/UN Agenci	UNOPS	1,182,866	1,182,866	1,156,288	97.75
00089089	CHF SS LOGIST/2014-1/UN Agenci	WFP	299,942	299,942	299,942	100.00
00089991	CHF SS LOGIST/2014ER/UN Agenci	WFP	4,500,000	4,500,000	4,500,000	100.00
<b>Logistics: Total</b>			<b>32,231,771</b>	<b>32,231,771</b>	<b>32,018,454</b>	<b>99.34</b>

<b>Mine Action</b>						
00082288	CHF SS MINE/2012-1/UNDP-NGOS	NGO/UNDP	860,364	860,364	860,343	100.00
00084202	CHF SS MINE/2012-2/UNDP-NGOS	NGO/UNDP	613,880	613,880	607,503	98.96
00084381	CHF SS MINE/2012-2/UN Agencies	UNICEF	225,245	225,245	221,881	98.51
00086129	CHF SS MINE/2013-1/UNDP-NGOs	NGO/UNDP	850,999	850,999	770,738	90.57
00087456	CHF SS MINE/2013-1/UNDP-UN Age	UNICEF	204,674	204,674	174,364	85.19
00087605	CHF SS MINE/2013-2/UNDP-NGOs	NGO/UNDP	320,592	320,592	311,731	97.24
00087756	CHF SS MINE/2013-2/UN Agencies	UNICEF	149,790	149,790	149,213	99.62
00089123	CHF SS MINE/2014-1/UNDP-NGOs	NGO/UNDP	962,999	962,999	722,739	75.05
00091490	CHF SS Mine Action 2014-2 UNDP	NGO/UNDP	116,770	116,770	15,165	12.99
<b>Mine Action: Total</b>			<b>4,305,313</b>	<b>4,305,313</b>	<b>3,833,677</b>	<b>89.05</b>

<b>Multi-sector (Emrg Ret &amp;Refug)</b>						
00083265	CHF SS MULTSECT/2012ER/UN Agen	UNHCR	11,568,038	11,568,038	11,568,038	100.00
00083265	CHF SS MULTSECT/2012ER/UN Agen	UNOPS	1,500,000	1,485,611	1,485,611	100.00
00083785	CHF SS MULTSECT/2012ER/NGOs	NGO/UNDP	2,822,748	2,822,748	2,819,000	99.87
00084348	CHF SS MULTSECT/2012-2/UN Agen	IOM	2,894,778	2,894,778	2,894,778	100.00
00084348	CHF SS MULTSECT/2012-2/UN Agen	UNHCR	955,288	955,288	955,288	100.00
00087199	CHF SS MULTSECT/2013-1/UN Agen	IOM	3,049,928	3,049,928	3,049,928	100.00
00087671	CHF SS MULTSECT/2013-2/UNDP-NG	NGO/UNDP	3,572,562	3,572,562	3,489,468	97.67
00088117	CHF SS MULTSECT/2013-2/UN Agen	IOM	2,019,076	2,019,076	2,019,076	100.00
00089087	CHF SS MULTSECT/2014-1/UN Agen	IOM	1,500,000	1,500,000	1,500,000	100.00
<b>Multi-sector (Emrg Ret &amp;Refug): Total</b>			<b>29,882,418</b>	<b>29,868,029</b>	<b>29,781,187</b>	<b>99.71</b>

<b>Non-food Items &amp; Emerg Shelter</b>						
00082286	CHF SS NFIS/2012-1/UNDP-NGOS	NGO/UNDP	1,954,971	1,954,971	1,873,224	95.82
00082487	CHF SS NFIs/2012-1/UN Agency	IOM	1,189,947	1,189,947	1,189,947	100.00

00084203	CHF SS NFIs/2012-2/UNDP-NGOs	NGO/UNDP	55,365	55,365	54,633	98.68
00084392	CHF SS NFIs/2012-2/UN Agencies	IOM	3,946,682	3,946,682	3,946,682	100.00
00086130	CHF SS NFIs/2013-1/UNDP-NGOs	NGO/UNDP	1,667,716	1,667,716	1,541,090	92.41
00086457	CHF SS NFIs/2013-1/UN Agencies	IOM	1,940,006	1,940,006	1,940,006	100.00
00087672	CHF SS NFIs/2013-2/UNDP-NGOs	NGO/UNDP	1,392,284	1,392,284	1,234,245	88.65
00088119	CHF SS NFIs/2013-2/UN Agencies	IOM	1,048,800	1,048,800	1,048,800	100.00
00089093	CHF SS NFIs/2014-1/UN Agencies	IOM	3,942,000	3,942,000	3,942,000	100.00
00089121	CHF SS NFIs/2014-1/UNDP-NGOs	NGO/UNDP	2,095,060	2,095,060	1,560,757	74.50
00089965	CHF SS NFIs/2014ER/UNDP-NGOs	NGO/UNDP	4,400,680	4,400,680	2,714,218	61.68
00089993	CHF SS NFIs/2014ER/UN Agencies	IOM	8,974,261	8,974,261	7,883,647	87.85
00089993	CHF SS NFIs/2014ER/UN Agencies	UNHCR	460,000	460,000	189,119	41.11
<b>Non-food Items &amp; Emerg Shelter: Total</b>			<b>33,067,772</b>	<b>33,067,772</b>	<b>29,118,368</b>	<b>88.06</b>

<b>Nutrition</b>						
00082352	CHF SS NUTRIT/2012-1/UNDP-NGOS	NGO/UNDP	5,183,552	5,183,552	5,000,527	96.47
00082488	CHF SS NUTRIT/2012-1/UN Agency	UNICEF	500,000	500,000	494,764	98.95
00083784	CHF SS NUTRIT/2012ER/UNDP-NGOs	NGO/UNDP	885,613	885,613	884,848	99.91
00084204	CHF SS NUTRIT/2012-2/UNDP-NGOs	NGO/UNDP	3,439,652	3,439,652	3,222,180	93.68
00084382	CHF SS NUTRIT/2012-2/UN Agenci	UNICEF	2,084,832	2,084,832	2,070,966	99.33
00086131	CHF SS NUTRIT/2013-1/UNDP-NGOs	NGO/UNDP	5,991,116	5,991,116	5,580,590	93.15
00086458	CHF SS NUTRIT/2013-1/UN Agenci	UNICEF	1,900,012	1,900,012	1,937,742	101.99
00086458	CHF SS NUTRIT/2013-1/UN Agenci	WFP	1,500,000	1,500,000	1,500,000	100.00
00087675	CHF SS NUTRIT/2013-2/UNDP-NGOs	NGO/UNDP	3,230,327	3,230,327	2,961,840	91.69
00087740	CHF SS NUTRIT/2013-2/UN Agenci	UNICEF	931,035	931,035	836,743	89.87
00089090	CHF SS NUTRIT/2014-1/UN Agenci	UNICEF	1,000,000	1,000,000	998,249	99.82
00089118	CHF SS NUTRIT/2014-1/UNDP-NGOs	NGO/UNDP	3,628,033	3,628,033	2,825,149	77.87
00089961	CHF SS NUTRIT/2014ER/UNDP-NGOs	NGO/UNDP	4,575,068	4,575,068	962,164	21.03
00089989	CHF SS NUTRIT/2014ER/UN Agenci	UNICEF	1,631,751	1,631,751	148,303	9.09
00091491	CHF SS Nutrition 2014-2 UNDP-N	NGO/UNDP	2,883,639	2,883,639	952,645	33.04
00092420	CHF SS NUTRIT/2014-2/UN Agenci	UNICEF	1,180,000	1,180,000		0
00092420	CHF SS NUTRIT/2014-2/UN Agenci	WFP	1,293,374	1,293,374	1,145,138	88.54
<b>Nutrition: Total</b>			<b>41,838,004</b>	<b>41,838,004</b>	<b>31,521,849</b>	<b>75.34</b>

<b>Protection</b>						
00082457	CHF SS PROTECT/2012-1/UNDP-NGO	NGO/UNDP	2,375,484	2,375,484	2,342,870	98.63
00082486	CHF SS PROTECT/2012-1/UN Agenc	UNHCR	399,998	399,998	399,998	100.00
00082486	CHF SS PROTECT/2012-1/UN Agenc	UNICEF	849,148	849,148	847,741	99.83
00084205	CHF SS PROTECT/2012-2/UN Agenc	NGO/UNDP	1,475,764	1,475,764	1,378,898	93.44
00084349	CHF SS PROTEC/2012-2/UNDP-NGOs	NGO/UNDP	654,985	654,985	611,828	93.41
00086132	CHF SS PROTECT/2013-1/UNDP-NGO	NGO/UNDP	2,878,815	2,878,815	2,638,752	91.66
00086459	CHF SS PROTECT/2013-1/UN Agenc	UNFPA	210,000	210,000	210,000	100.00
00086459	CHF SS PROTECT/2013-1/UN Agenc	UNICEF	399,502	399,502	398,059	99.64
00087659	CHF SS PROTECT/2013-2/UN Agenc	UNFPA	201,588	201,588	191,706	95.10
00087659	CHF SS PROTECT/2013-2/UN Agenc	UNICEF	321,393	321,393	319,972	99.56
00087673	CHF SS PROTECT/2013-2/UNDP-NGO	NGO/UNDP	2,222,411	2,222,411	1,579,264	71.06

00089094	CHF SS PROTECT/2014-1/UN Agenc	UNICEF	469,195	469,195	468,361	99.82
00089122	CHF SS PROTECT/2014-1/UNDP-NGO	NGO/UNDP	2,065,217	2,065,217	2,044,769	99.01
00089967	CHF SS PROTECT/2014ER/UNDP-NGO	NGO/UNDP	4,058,795	4,058,795	739,657	18.22
00089995	CHF SS PROTECT/2014ER/UN Agenc	UNICEF	2,642,151	2,642,151	820,552	31.06
00091492	CHF SS PROTECT/2014-2/UNDP-NGO	NGO/UNDP	3,520,676	3,520,676	1,103,594	31.35
00092369	CHF SS PROTECT/2014-2/UN Agenc	IOM	250,000	250,000	24,614	9.85
00092369	CHF SS PROTECT/2014-2/UN Agenc	UNFPA	794,625	794,625	175,896	22.14
00092369	CHF SS PROTECT/2014-2/UN Agenc	UNICEF	728,378	728,378	191,459	26.29
<b>Protection: Total</b>			<b>26,518,125</b>	<b>26,518,125</b>	<b>16,487,989</b>	<b>62.18</b>

<b>WASH</b>						
00082289	CHF SS WASH/2012-1/UNDP-NGOS	NGO/UNDP	4,975,354	4,975,354	4,812,174	96.72
00082637	CHF SS WASH/2012-1/UN Agency	IOM	750,002	750,002	750,002	100.00
00082637	CHF SS WASH/2012-1/UN Agency	UNICEF	750,070	750,070	642,020	85.59
00083554	CHF SS WASH/2012ER/UNDP-NGOs	NGO/UNDP	3,802,718	3,802,718	3,794,392	99.78
00084206	CHF SS WASH/2012-2/UN Agency	IOM	350,000	350,000	350,000	100.00
00084206	CHF SS WASH/2012-2/UN Agency	UNICEF	4,900,000	4,900,000	4,860,397	99.19
00084350	CHF SS WASH/2012-2/UNDP-NGOs	NGO/UNDP	1,551,957	1,551,957	1,441,776	92.90
00086133	CHF SS WASH/2013-1/UNDP-NGOs	NGO/UNDP	4,388,838	4,388,838	4,021,201	91.62
00086460	CHF SS WASH/2013-1/UN Agencies	IOM	800,000	800,000	800,000	100.00
00086460	CHF SS WASH/2013-1/UN Agencies	UNICEF	2,898,262	2,898,262	2,959,862	102.13
00087676	CHF SS WASH/2013-2/UNDP-NGOs	NGO/UNDP	2,763,329	2,763,329	2,603,691	94.22
00087741	CHF SS WASH/2013-2/UN Agencies	IOM	650,000	650,000	650,000	100.00
00087741	CHF SS WASH/2013-2/UN Agencies	UNICEF	965,050	965,050	964,239	99.92
00089086	CHF SS WASH/2014-1/UN Agencies	IOM	868,960	868,960	868,960	100.00
00089086	CHF SS WASH/2014-1/UN Agencies	UNICEF	1,881,040	1,881,040	1,880,269	99.96
00089113	CHF SS WASH/2014-1/UNDP-NGOs	NGO/UNDP	4,547,478	4,547,478	4,220,398	92.81
00089959	CHF SS WASH/2014ER/UNDP-NGOs	NGO/UNDP	6,062,915	6,062,915	1,014,631	16.74
00089987	CHF SS WASH/2014ER/UN Agencies	IOM	2,073,395	2,073,395	1,022,254	49.30
00089987	CHF SS WASH/2014ER/UN Agencies	UNICEF	1,130,502	1,130,502	182,307	16.13
00091493	CHF SS WASH 2014-2 UNDP-NGOs	NGO/UNDP	9,358,340	9,358,340	1,825,026	19.50
00092421	CHF SS WASH/2014-2/UN Agencies	IOM	1,800,000	1,800,000	528,330	29.35
00092421	CHF SS WASH/2014-2/UN Agencies	UNICEF	3,200,000	3,200,000	74,106	2.32
<b>WASH: Total</b>			<b>60,468,210</b>	<b>60,468,210</b>	<b>40,266,033</b>	<b>66.59</b>

<b>Grand Total</b>			<b>343,887,857</b>	<b>343,777,198</b>	<b>274,913,920</b>	<b>79.97</b>
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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.

Table 5.3 reflects expenditure reported in the UNDG expense 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

**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	
Staff & Personnel Cost	10,825,117	8,320,943	19,146,061	7.46
Suppl, Comm, Materials	36,405,368	39,591,896	75,997,264	29.60
Equip, Veh, Furn, Depn	8,062,422	2,662,282	10,724,704	4.18
Contractual Services	41,694,198	31,685,358	73,379,555	28.58
Travel	5,041,644	4,370,992	9,412,636	3.67
Transfers and Grants	7,752,023	3,502,544	11,254,567	4.38
General Operating	34,750,148	22,044,625	56,794,773	22.12
<b>Programme Costs Total</b>	<b>144,530,920</b>	<b>112,178,641</b>	<b>256,709,561</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	8,085,861	10,118,499	18,204,359	7.09
<b>Total</b>	<b>152,616,780</b>	<b>122,297,139</b>	<b>274,913,920</b>	

<sup>1</sup> 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\$ 1,294,269 was deducted in AA fees. Cumulatively, as of 31 December 2014, US\$ 3,704,790 has been charged in AA fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge up to seven percent indirect costs. In the current reporting period US\$ 10,118,499 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 18,204,359 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 Fund governance mechanism 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 amounted to US\$ 1,857,177. These costs cover Monitoring and Reporting Specialists embedded in the Clusters and OCHA staff of the CHF Technical Secretariat.