



*Empowered lives.  
Resilient nations.*

# **Consolidated Annual Financial Report of the Administrative Agent under the CAR Humanitarian Fund**

## **Report of the Administrative Agent of the CAR Humanitarian Fund for the period 1 January to 31 December 2015**

Multi-Partner Trust Fund Office  
United Nations Development Programme  
[GATEWAY: http://mptf.undp.org](http://mptf.undp.org)

13 May 2016

## 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 High  
Commissioner for Refugees  
(UNHCR)



United Nations Children's Fund  
(UNICEF)



World Food Programme (WFP)



World Health Organization  
(WFO)

## CONTRIBUTORS



Belgium



Denmark



Department for International  
Development (DFID)



Irish AID



Luxembourg



Netherlands



Norway



Swedish International Development  
Cooperation Agency (Sida)



Switzerland

## 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 CAR 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 2015 and provides financial data on progress made in the implementation of projects of the CAR Humanitarian Fund. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HCF10>).

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

## 2015 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the CAR Humanitarian Fund since its establishment using the pass-through funding modality as of 31 December 2015. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address:  
<http://mptf.undp.org/factsheet/fund/HCF10>.

### 1. SOURCES AND USES OF FUNDS

As of 31 December 2015, 9 contributors have deposited US\$ 120,141,837 in contributions and US\$ 767,545 has been earned in interest,

bringing the cumulative source of funds to US\$ 120,909,382.

Of this amount, US\$ 109,134,343 has been transferred to 10 Participating Organizations, of which US\$ 90,100,634 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 1,201,418. Table 1 provides an overview of the overall sources, uses, and balance of the CAR Humanitarian Fund as of 31 December 2015.

**Table 1. Financial Overview, as of 31 December 2015 (in US Dollars)**

	Annual 2014	Annual 2015	Cumulative
<b>Sources of Funds</b>			
Gross Contributions	38,434,598	24,941,768	120,141,837
Fund Earned Interest and Investment Income	21,080	60,402	432,959
Interest Income received from Participating Organizations	-	-	334,586
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
<b>Total: Sources of Funds</b>	<b>38,455,678</b>	<b>25,002,170</b>	<b>120,909,382</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	28,045,292	27,741,829	109,134,343
Refunds received from Participating Organizations	(173,892)	-	(315,666)
<b>Net Funded Amount to Participating Organizations</b>	<b>27,871,400</b>	<b>27,741,829</b>	<b>108,818,678</b>
Administrative Agent Fees	384,346	249,418	1,201,418
Direct Costs: (Steering Committee, Secretariat...etc.)	478,649	802,798	1,665,786
Bank Charges	599	565	2,132
Other Expenditures	-	-	51,715
<b>Total: Uses of Funds</b>	<b>28,734,994</b>	<b>28,794,609</b>	<b>111,739,729</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>9,720,684</b>	<b>(3,792,439)</b>	<b>9,169,653</b>
Opening Fund balance (1 January)	3,241,408	12,962,092	-
<b>Closing Fund balance (31 December)</b>	<b>12,962,092</b>	<b>9,169,653</b>	<b>9,169,653</b>
Net Funded Amount to Participating Organizations	27,871,400	27,741,829	108,818,678
Participating Organizations' Expenditure	16,133,665	25,904,727	90,100,634
<b>Balance of Funds with Participating Organizations</b>			<b>18,718,043</b>

## 2. DONOR CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2015.

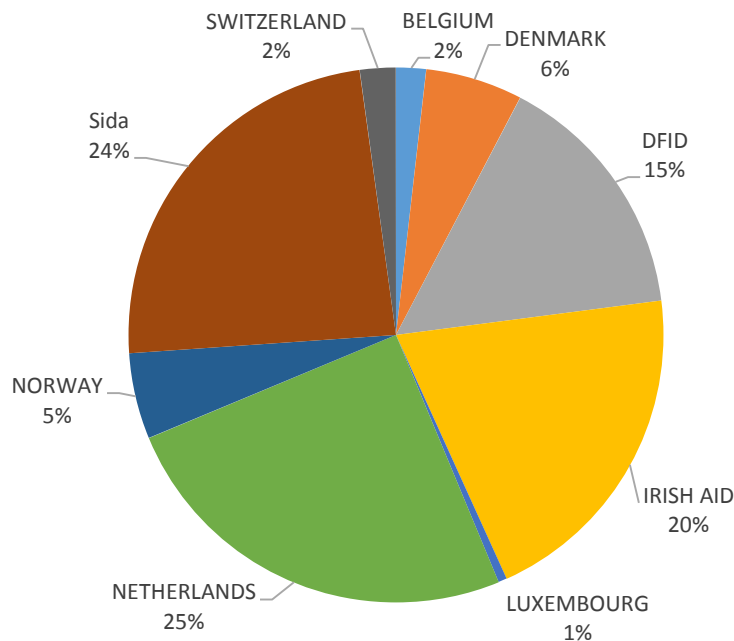
The CAR HUMANITARIAN FUND is currently being financed by 9 contributors that have signed SAAs, namely the Governments of Belgium, Denmark, Luxembourg, Netherlands, Norway, Switzerland,

the Irish Aid, the Swedish International Development Cooperation Agency (Sida), and the Department For International Development (DFID). In 2015, the DRC Pooled Fund received US\$ 24.94 million in contributions, bringing the total fund contributions to US\$ 120.14 million.

**Table 2. Donor Deposits, as of 31 December 2015 (in US Dollars)**

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
Belgium	-	2,180,232	2,180,232
Denmark	5,549,197	1,494,985	7,044,182
Department for International Development (DFID)	9,196,762	9,132,207	18,328,969
Irish Aid	21,112,200	3,255,600	24,367,800
Luxembourg	341,525	281,453	622,978
Netherlands	25,578,578	4,429,852	30,008,430
Norway	5,505,521	742,758	6,248,279
Swedish International Development Cooperation Agency (Sida)	26,301,488	2,421,140	28,722,628
Switzerland	1,614,798	1,003,541	2,618,338
<b>Grand Total</b>	<b>95,200,068</b>	<b>24,941,768</b>	<b>120,141,837</b>

**Figure 1: Deposits by contributor, cumulative as of 31 December 2015**



### 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 2015, Fund earned interest amounts to US\$ 432,959 and interest received from Participating Organizations amounts to US\$ 334,586, bringing the cumulative interest received to US\$ 767,545. Details are provided in the table below.

**Table 3. Sources of Interest and Investment Income, as of 31 December 2015 (in US Dollars)**

Interest Earned	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
<b>Administrative Agent</b>			
Fund Earned Interest and Investment Income	372,557	60,402	432,959
<b>Total: Fund Earned Interest</b>	<b>372,557</b>	<b>60,402</b>	<b>432,959</b>
<b>Participating Organization</b>			
NGO/UNDP	205,435		205,435
UNDP	121,747		121,747
UNESCO	1,700		1,700
UNFPA	5,704		5,704
<b>Total: Agency earned interest</b>	<b>334,586</b>		<b>334,586</b>
<b>Grand Total</b>	<b>707,143</b>	<b>60,402</b>	<b>767,545</b>



#### 4. TRANSFER OF FUNDS

With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and supporting the response as strategized in the Humanitarian Response Plan, upon decision of the Humanitarian Coordinator transfers of funds were made to projects in 15 Clusters of the CAR Humanitarian Fund namely: Coordination & SVCs, Education, Food Security, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multisectoral, Water and Sanitation (WASH), Early Recovery, Camp Coordination and Management, Emergency Telecommunications, Emergency Reserve, and Emergency Response Fund. 10 Participating Organizations have signed the MOU for the CAR Humanitarian Fund since its inception in July 2008.

Organizations, bringing the total cumulative amount transferred to US\$ 109,134,343 to 10 Participating Organizations (see list below). Table 4.1 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 4.1 and Figure 2, in 2015 UNDP as a Managing Agent for NGO projects received the largest share of funding (US\$ 21.49 million or 77 percent), followed by UNICEF (US\$ 3.02 million or 11 percent), IOM (US\$ 1.5 million or 5 percent) and others.

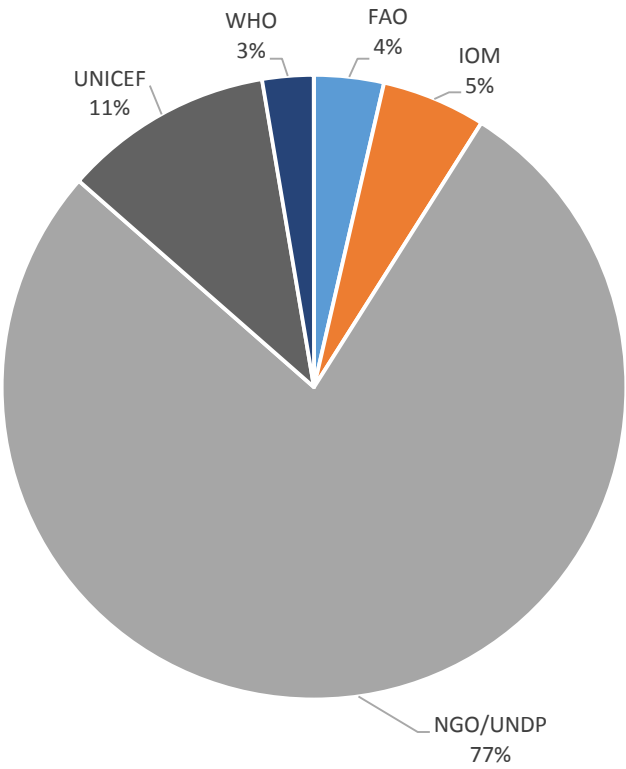
#### 4.1 TRANSFER BY PARTICIPATING ORGANIZATION

In 2015 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 27.74 million to five Participating

**Table 4.1 Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2015 (in US Dollars)**

Participating Organization	Prior Years as of 31-Dec-2014			Current Year Jan-Dec-2015			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	546,131		546,131	1,000,000		1,000,000	1,546,131		1,546,131
IOM	600,000		600,000	1,495,204		1,495,204	2,095,204		2,095,204
NGO/UNDP	67,960,994		67,960,994	21,491,012		21,491,012	89,452,007		89,452,007
OCHA	529,669	(152,542)	377,127				529,669	(152,542)	377,127
UNDP	242,108		242,108				242,108		242,108
UNESCO	169,800	(8,711)	161,089				169,800	(8,711)	161,089
UNFPA	276,611	(14,157)	262,454				276,611	(14,157)	262,454
UNHCR	533,000		533,000				533,000		533,000
UNICEF	6,638,926	(50,689)	6,588,237	3,015,561		3,015,561	9,654,487	(50,689)	9,603,798
WFP	2,630,026		2,630,026				2,630,026		2,630,026
WHO	1,265,248	(89,567)	1,175,681	740,052		740,052	2,005,300	(89,567)	1,915,733
<b>Grand Total</b>	<b>81,392,514</b>	<b>(315,666)</b>	<b>81,076,849</b>	<b>27,741,829</b>		<b>27,741,829</b>	<b>109,134,343</b>	<b>(315,666)</b>	<b>108,818,678</b>

**Figure 2: Net funded amount by Participating Organization for the period of 1 January to 31 December 2015**



#### 4.2. TRANSFER BY CLUSTER

The CAR Humanitarian Fund has the following 15 clusters: Coordination & Services, Education, Food Security Assistance, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multisectoral and Water and Sanitation (WASH), Early Recovery, Camp Coordination and Management, Emergency Telecommunications, Emergency Reserve, Emergency Response Fund. Table 4.2 shows the total approved funding by Cluster.

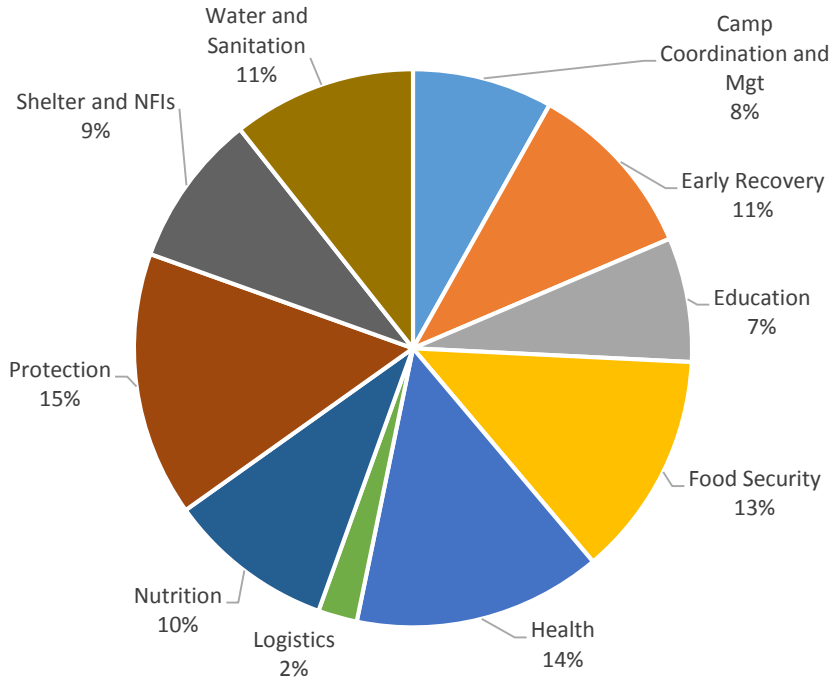
As shown in Figure 3, in 2015, the Clusters receiving the largest share of transfers were: Protection (15.3%), Health (14.4%), and Food Security (13.1%).

**Table 4.2 Cumulative net funded amount by Cluster as of 31 December 2015 (in US Dollars)**

Clusters	Cumulative Net Funded Amount
CAR CHF 2008-2010 <sup>1</sup>	20,591,298
CAR Emergency Response Fund	4,002,916
Camp Coordination and Management	2,656,367
Coordination & Services	497,550
Early Recovery	5,132,990
Education	4,982,278
Emergency Telecommunications	219,264
Emergency Reserve	10,329,272
Food Security	8,998,691
Health	12,307,968
Logistics	928,588
Multisector Assistance to Refugees	291,857
Nutrition	7,708,046
Protection	12,844,246
Shelter and NFIs	6,471,904
Water and Sanitation	10,855,441
<b>Total:</b>	<b>108,818,678</b>

<sup>1</sup> Prior to 2011 all the budgets, transfers and expenditure for CAR Humanitarian Fund were recorded against a single CAR CHF sub-fund code.

**Figure 3: Net Funded Amounts by Cluster for the Year 2015**



## 5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2015 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 2015 expenditure data has been posted on the MPTF on the MPTF Office GATEWAY at

<http://mptf.undp.org/factsheet/fund/HCF10>.

## 5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2015, US\$ 27.74 million was transferred to Participating Organizations, and US\$ 25.90 million was reported in expenditure. As shown in the table below, the cumulative net funded amount is US\$ 108,818,678 and cumulative expenditures reported by the Participating Organizations amount to US\$ 90,100,634. This delivery rate is a solid indicator of the CAR Humanitarian Fund's robust financial performance since its establishment.

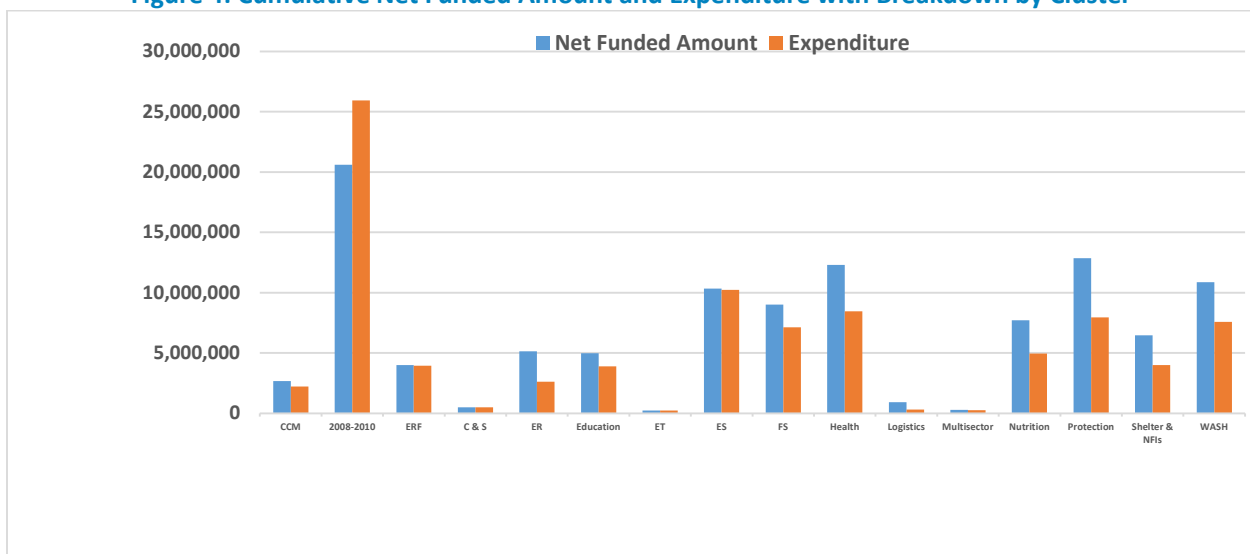
**Table 5.1a. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)**

Participating Organization	Current Year Jan-Dec 2015		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	1,000,000	1,402,049	1,546,131	1,445,255	93.48
IOM	1,495,204	1,511,470	2,095,204	2,095,204	100.00
NGO/UNDP	21,491,012	19,993,093	89,452,007	72,847,406	81.44
OCHA			377,127	446,591	118.42
UNDP			242,108	239,397	98.88
UNESCO			161,089	161,089	100.00
UNFPA			262,454	262,454	100.00
UNHCR			533,000	533,000	100.00
UNICEF	3,015,561	2,787,693	9,603,798	8,202,465	85.41
WFP			2,630,026	2,571,724	97.78
WHO	740,052	210,421	1,915,733	1,296,051	67.65
<b>Total</b>	<b>27,741,829</b>	<b>25,904,727</b>	<b>108,818,678</b>	<b>90,100,634</b>	<b>82.80</b>

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

Country/Cluster	Current Year Jan-Dec-2015		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
<b>Central African Republic</b>					
Camp Coordination and Management	2,257,257	2,216,504	2,656,367	2,225,507	83.78
CAR CHF 2008-2010		32,876	20,591,298	25,926,499	125.91
CAR Emergency Response Fund			4,002,916	3,944,613	98.54
Coordination & Services		470,224	497,550	492,775	99.04
Early Recovery	2,896,467	975,933	5,132,990	2,615,133	50.95
Education	1,999,226	2,118,879	4,982,278	3,887,786	78.03
Emergency Telecommunications			219,264	219,264	100.00
Emergency Reserve		1,083,426	10,329,272	10,219,612	98.94
Food Security	3,623,225	3,852,104	8,998,691	7,135,725	79.30
Health	3,991,791	2,700,007	12,307,968	8,441,843	68.59
Logistics	628,588		928,588	300,000	32.31
Multisector Assist. Refugees		143,169	291,857	259,833	89.03
Nutrition	2,678,837	1,565,229	7,708,046	4,944,281	64.14
Protection	4,252,380	3,502,526	12,844,246	7,936,529	61.79
Shelter and NFIs	2,462,376	2,442,379	6,471,904	3,986,539	61.60
Water and Sanitation	2,951,680	4,801,471	10,855,441	7,564,693	69.69
<b>Central African Republic Total:</b>	<b>27,741,829</b>	<b>25,904,727</b>	<b>108,818,678</b>	<b>90,100,634</b>	<b>82.80</b>
<b>Grand Total:</b>	<b>27,741,829</b>	<b>25,904,727</b>	<b>108,818,678</b>	<b>90,100,634</b>	<b>82.80</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 Project and Participating Organization within the clusters.

**Table 5.2 Expenditure by Project within Cluster, as of 31 December 2015 (in US Dollars)**

Cluster / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
<b>Camp Coordination and Mgt</b>						
00091846	2014-CAR CHF-CCCM-NGOs	NGO/UNDP	399,110	399,110	360,974	90.44
00094153	2015 CAR ER CCM NGO	NGO/UNDP	160,500	160,500	152,861	95.24
00095016	2015 CAR CCM NGO	NGO/UNDP	601,553	601,553	216,468	35.98
00096447	2015 CAR CCM UN	IOM	1,495,204	1,495,204	1,495,204	100.00
<b>Camp Coordination and Mgt: Total</b>			<b>2,656,367</b>	<b>2,656,367</b>	<b>2,225,507</b>	<b>83.78</b>

<b>CAR CHF 2008-2010</b>						
00065741	CHF CAR Humanitarian Fd	NGO/UNDP	29,622		(7,985)	0
00065741	CHF CAR Humanitarian Fd	OCHA	400,000	330,536	400,000	121.02
00065741	CHF CAR Humanitarian Fd	UNDP	180,000	180,000	180,000	100.00
00065741	CHF CAR Humanitarian Fd	UNESCO	169,800			0
00065741	CHF CAR Humanitarian Fd	UNFPA	276,611	71,187	71,187	100.00
00065741	CHF CAR Humanitarian Fd	UNHCR	250,000	250,000	250,000	100.00
00065741	CHF CAR Humanitarian Fd	UNICEF	2,271,319	1,477,068	1,477,068	100.00
00065741	CHF CAR Humanitarian Fd	WFP	1,710,765	1,652,462	1,652,462	100.00
00065741	CHF CAR Humanitarian Fd	WHO	765,248	215,014	217,502	101.16
00072859	CHF CAR - Managing Agent/NGOs	NGO/UNDP	18,813,766	16,415,031	21,686,265	132.11
<b>CAR CHF 2008-2010: Total</b>			<b>24,867,131</b>	<b>20,591,298</b>	<b>25,926,499</b>	<b>125.91</b>

<b>CAR Emergency Response Fund</b>						
00088105	ERF CAR - Managing Agents/NGOs	NGO/UNDP	2,398,735	2,398,735	2,398,735	100.00
00088106	ERF CAR - UN Agencies	UNESCO	169,800	161,089	161,089	100.00
00088106	ERF CAR - UN Agencies	UNFPA	196,613	191,267	191,267	100.00
00088106	ERF CAR - UN Agencies	UNICEF	804,669	732,855	732,855	100.00
00088106	ERF CAR - UN Agencies	WFP	58,303	58,303		0
00088106	ERF CAR - UN Agencies	WHO	531,120	460,667	460,667	100.00
<b>CAR Emergency Response Fund: Total</b>			<b>4,159,240</b>	<b>4,002,916</b>	<b>3,944,613</b>	<b>98.54</b>

<b>Coordination &amp; Services</b>						
00091849	2014-CAR CHF-Coordination-UN	UNICEF	497,550	497,550	492,775	99.04
<b>Coordination &amp; Services: Total</b>			<b>497,550</b>	<b>497,550</b>	<b>492,775</b>	<b>99.04</b>

<b>Early Recovery</b>						
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00077987	CAR-CHF - Early Recovery ?NGOs	NGO/UNDP	1,969,023	1,969,023	1,639,200	83.25
00092879	2014-CAR-CHF - Early Recovery	NGO/UNDP	267,500	267,500	264,255	98.79
00094934	2015-CAR-CHF-Early Recovery NG	NGO/UNDP	2,896,467	2,896,467	711,678	24.57
<b>Early Recovery: Total</b>			<b>5,132,990</b>	<b>5,132,990</b>	<b>2,615,133</b>	<b>50.95</b>

<b>Education</b>						
00077906	CAR-CHF - Education - UN Agenc	UNICEF	319,973	317,251	317,251	100.00
00078899	CAR-CHF - Education - NGOs	NGO/UNDP	1,041,059	1,041,059	1,014,079	97.41
00090093	2014-CAR-CHF-EDUCATION-NGOs	NGO/UNDP	614,834	614,834	579,776	94.30
00091745	2014-CAR-CHF-EDUCATION-nGOs	NGO/UNDP	509,908	509,908	436,298	85.56
00091850	2014-CAR CHF-Education-UN	UNICEF	500,000	500,000	495,983	99.20
00094470	2015-CAR-CHF-EDUCATION-NGOs	NGO/UNDP	1,599,226	1,599,226	741,831	46.39
00096889	2015-CAR-CHF-EDUCATION-UN	UNICEF	400,000	400,000	302,569	75.64
<b>Education: Total</b>			<b>4,985,000</b>	<b>4,982,278</b>	<b>3,887,786</b>	<b>78.03</b>

<b>Emergency Telecommunications</b>						
00089816	CAR-CHF ETC ER 2014 UNAgencies	WFP	219,264	219,264	219,264	100.00
<b>Emergency Telecommunications: Total</b>			<b>219,264</b>	<b>219,264</b>	<b>219,264</b>	<b>100.00</b>

<b>Emergency Reserve</b>						
00079077	ER Health NGOs	NGO/UNDP	1,714,343	1,714,343	2,128,039	124.13
00079277	ER WASH NGOs	NGO/UNDP	3,081,049	3,081,049	2,619,887	85.03
00080174	ER- WASH - UN Agen	UNDP	62,108	62,108	59,397	95.63
00080174	ER- WASH - UN Agen	UNICEF	234,865	234,865	211,364	89.99
00081836	ER Protection NGOs	NGO/UNDP	1,789,511	1,789,511	2,060,590	115.15
00081837	ER Education NGOs	NGO/UNDP	600,912	600,912	399,691	66.51
00082706	ER Food Security NGOs	NGO/UNDP	2,311,316	2,311,316	2,207,127	95.49
00084066	ER- Logistics - UN Agencies	WFP	150,000	150,000	150,000	100.00
00084435	ER- Coordination- UN Agencies	OCHA	129,669	46,591	46,591	100.00
00087238	ER Emergency Shelter NGOs	NGO/UNDP	338,578	338,578	336,926	99.51
<b>Emergency Reserve: Total</b>			<b>10,412,350</b>	<b>10,329,272</b>	<b>10,219,612</b>	<b>98.94</b>

<b>Food Security</b>						
00077907	CAR-CHF - Food Security ? UN	WFP	249,997	249,997	249,997	100.00
00077908	CAR-CHF - Food Security ? NGOs	NGO/UNDP	2,464,241	2,464,241	2,622,354	106.42
00090475	2014 CAR CHF Food security NGO	NGO/UNDP	2,115,097	2,115,097	1,821,734	86.13
00091847	2014-CAR CHF-Food Security-UN	FAO	546,131	546,131	536,344	98.21
00094474	2015 CAR CHF Food security NGO	NGO/UNDP	2,623,225	2,623,225	996,385	37.98
00095694	2015-CAR CHF-Food Security-UN	FAO	1,000,000	1,000,000	908,911	90.89
<b>Food Security: Total</b>			<b>8,998,691</b>	<b>8,998,691</b>	<b>7,135,725</b>	<b>79.30</b>



Health						
00077910	CAR-CHF - Health ? NGOs	NGO/UNDP	3,601,748	3,601,748	2,686,020	74.58
00088455	CAR-CHF-Health-UN Agencies	WHO	500,000	500,000	500,000	100.00
00089379	2014-CAR-CHF-HEALTH-NGOs	NGO/UNDP	3,214,429	3,214,429	3,159,588	98.29
00090568	2014-CAR-CHF-HEALTH-UN	UNICEF	1,000,000	1,000,000	999,179	99.92
00094473	2015-CAR-CHF-HEALTH-NGOs	NGO/UNDP	3,251,739	3,251,739	979,174	30.11
00096751	2015-CAR-CHF-HEALTH-UN	WHO	740,052	740,052	117,882	15.93
<b>Health: Total</b>			<b>12,307,968</b>	<b>12,307,968</b>	<b>8,441,843</b>	<b>68.59</b>

Logistics						
00085454	CAR-CHF Logis ER 2013 UN Agen	WFP	300,000	300,000	300,000	100.00
00096594	2015-CAR-CHF-Logistics-NGOs	NGO/UNDP	628,588	628,588		0
<b>Logistics: Total</b>			<b>928,588</b>	<b>928,588</b>	<b>300,000</b>	<b>32.31</b>

Multisector Assist. Refugees						
00089383	2014-CAR-CHF-MULTI-SECTORAL-NG	NGO/UNDP	291,857	291,857	259,833	89.03
<b>Multisector Assist. Refugees: Total</b>			<b>291,857</b>	<b>291,857</b>	<b>259,833</b>	<b>89.03</b>

Nutrition						
00077911	CAR-CHF - Nutrition ? NGOs	NGO/UNDP	1,952,585	1,952,585	1,579,414	80.89
00080267	CAR-CHF - Nutrition - UN Agenc	UNICEF	1,150,000	1,150,000	1,151,235	100.11
00090476	2014 CAR CHF Nutrition NGOs	NGO/UNDP	1,526,623	1,526,623	1,200,321	78.63
00091848	2014-CAR CHF-Nutrition-UN	UNICEF	400,000	400,000	376,565	94.14
00094933	2015 CAR CHF Nutrition NGOs	NGO/UNDP	2,278,837	2,278,837	441,989	19.40
00096890	2015 CAR CHF Nutrition UN	UNICEF	400,001	400,001	194,756	48.69
<b>Nutrition: Total</b>			<b>7,708,046</b>	<b>7,708,046</b>	<b>4,944,281</b>	<b>64.14</b>

Protection						
00077905	CAR-CHF - Protection ? UN Agen	UNHCR	283,000	283,000	283,000	100.00
00077905	CAR-CHF - Protection ? UN Agen	UNICEF	300,000	278,649	278,649	100.00
00077909	CAR-CHF - Protection ? NGOs	NGO/UNDP	2,863,097	2,542,097	1,611,011	63.37
00089381	2014-CAR-CHF-PROTECTION-NGOs	NGO/UNDP	5,235,312	5,235,312	4,296,401	82.07
00090079	2014-CAR-CHF-PROTECTION- UN	IOM	300,000	300,000	300,000	100.00
00094472	2015-CAR-CHF-PROTECTION-NGOs	NGO/UNDP	2,990,094	2,990,094	995,717	33.30
00094513	2015-CAR-CHF-PROTECTION- UN	UNICEF	1,215,094	1,215,094	171,750	14.13
<b>Protection: Total</b>			<b>13,186,597</b>	<b>12,844,246</b>	<b>7,936,529</b>	<b>61.79</b>

Shelter and NFIs						
00083759	CAR-CHF - Shelter and NFIs	NGO/UNDP	214,000	214,000	139,882	65.37
00089382	2014-CAR-CHF-SHELTER-NGOs	NGO/UNDP	3,495,528	3,495,528	2,545,852	72.83
00091284	2014-CAR-CHF-SHELTER-UN	IOM	300,000	300,000	300,000	100.00

00095004	2015-CAR-CHF-SHELTER-NGOs	NGO/UNDP	1,461,910	1,461,910	339	0.02
00096028	2015-CAR-CHF-SHELTER-UN	UNICEF	1,000,466	1,000,466	1,000,466	100.00
<b>Shelter and NFIs: Total</b>			<b>6,471,904</b>	<b>6,471,904</b>	<b>3,986,539</b>	<b>61.60</b>

<b>Water and Sanitation</b>						
00077912	CAR-CHF - WASH - NGOs	NGO/UNDP	1,827,406	1,827,406	1,478,605	80.91
00089384	2014-CAR-CHF-WASH-NGOs	NGO/UNDP	4,792,353	4,792,353	4,675,773	97.57
00090092	2014-CAR-CHF-WASH-ER-NGOs	NGO/UNDP	1,337,502	1,284,002	875,988	68.22
00094468	2015-CAR-CHF-WASH-NGOs	NGO/UNDP	2,951,680	2,951,680	534,327	18.10
<b>Water and Sanitation: Total</b>			<b>10,908,941</b>	<b>10,855,441</b>	<b>7,564,693</b>	<b>69.69</b>

<b>Grand Total</b>			<b>113,732,486</b>	<b>108,818,678</b>	<b>90,100,634</b>	<b>82.80</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. 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. Where the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories. Where a Fund became operational post 1 January 2012, only the new categories are used.

#### 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 2015 (in US Dollars)**

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total	
Supplies, Commodities, Equipment and Transport (Old)	1,727,554	-	1,727,554	2.03
Personnel (Old)	1,202,457	-	1,202,457	1.41
Training of Counterparts (Old)	88,715	-	88,715	0.10
Contracts (Old)	2,478,989	-	2,478,989	2.91
Other direct costs (Old)	23,911,100	-	23,911,100	28.08
Staff & Personnel Cost (New)	928,917	736,651	1,665,568	1.96
Suppl, Comm, Materials (New)	1,976,122	1,879,490	3,855,612	4.53
Equip, Veh, Furn, Depn (New)	3,988,076	4,675,248	8,663,325	10.17
Contractual Services (New)	4,103,411	4,326,370	8,429,781	9.90
Travel (New)	273,525	326,252	599,778	0.70
Transfers and Grants (New)	18,729,618	9,895,511	28,625,128	33.62
General Operating (New)	1,164,311	2,733,069	3,897,381	4.58
<b>Programme Costs Total</b>	<b>60,572,795</b>	<b>24,572,592</b>	<b>85,145,387</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	3,623,112	1,332,135	4,955,247	5.82
<b>Total</b>	<b>64,195,907</b>	<b>25,904,727</b>	<b>90,100,634</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. The percentage may therefore appear to exceed the 7% agreed-upon for on-going projects. Once projects are financially closed, this number is not to exceed 7%.

## 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 2015, 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\$ 249,418 was deducted in AA-fees. Cumulatively, as of 31 December 2015, US\$ 1,201,418 has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge seven percent indirect costs. In the current reporting period US\$ 1,332,135 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 4,955,247 as of 31 December 2015.

## 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 2015, direct costs amounted to US\$ 802,798. Table 8 displays the direct costs' net funded amounts and expenditures reported by Participating Organizations:

**Table 8. Direct Cost (in US Dollars)**

Project ID	Project Name	Participating Organization	Prior Years as of 31-Dec-2014		Current Year Jan-Dec-2015		Total		Delivery Rate %
			Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
00086037	CHF CAR Direct Costs	OCHA	862,998	231,333	(40,698)	-	822,300	231,333	28.1%
00093848	CHF CAR Direct Costs 2015-2016	OCHA	-	-	843,496	377,721	843,496	377,721	44.8%
<b>Grand Total:</b>			<b>862,998</b>	<b>231,333</b>	<b>802,798</b>	<b>377,721</b>	<b>1,665,796</b>	<b>609,054</b>	<b>36.6%</b>