


**Consolidated Annual Financial
Report of the Administrative Agent
of
the Peacebuilding Fund**

for the period 1 January to 31 December 2015

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

[31 May 2016](#)

PARTICIPATING ORGANIZATIONS

	Food and Agriculture Organization		World Bank (Int'l. Bank for Re
	International Labour Organisation		International Org Migration
	Office of the UN High Commission		Somalia MPTF UN Stream
	United Nations Capital Develop		United Nations Development Programme
	UN Dept of Political Affairs		UN Dept of Peacekeeping Ops
	United Nations Environment Pro		United Nations Educational, Sc
	United Nations Population Fund		UN Centre for Human Settlement
	UN High Commissioner for Refugees		United Nations Children's Fund
	UN Industrial Development Organization		UN Office for Drug and Crime
	UN Office for Project Services		Relief/Works Agency for Palest
	UNWOMEN		World Food Programme
	World Health Organization		CAR MPTF, Government UN Windows

CONTRIBUTORS



AUSTRALIA, Government of



AUSTRIA, Government of



BAHRAIN, Government of



BANGLADESH, Government of



BELGIUM, Government of



BRAZIL, Government of



CANADIAN INTERNATIONAL
 DEVELOPMENT AGENC of



CHILE, Government of



CHINA, Government of



COLOMBIA, Government of



CROATIA, Government of



CYPRUS, Government of



CZECH REPUBLIC, Government



DENMARK, Government of



DEPARTMENT FOR INT'L
 DEVELOPMENT (DFID)



EGYPT, Government of



ESTONIA, REPUBLIC OF,
 Government of



FINLAND, Government of



FRANCE, Government of



GERMANY, Government of



ICELAND, Government of



INDIA, Government of



INDONESIA, Government of



IRELAND, Government of



ISRAEL, Government of



ITALY, Government of



JAPAN, Government of



KUWAIT, Government of



LIBYA, Government of



LUXEMBOURG, Government of



MALAYSIA, Government of



MEXICO, Government of



MOROCCO, Government of



NETHERLANDS, Government of



NIGERIA, Government of



NORWAY, Government of

ORG. ISLAMIC CONFERENCE



PAKISTAN, Government of



PERU, Government of



POLAND, Government of



PORTUGAL, Government of

PRIVATE SECTOR



QATAR, Government of



REPUBLIC of KOREA, Government of



ROMANIA, Government of



RUSSIAN FEDERATION,
Government of



SAUDI ARABIA, Government of



SLOVAK REPUBLIC, Government of



SLOVENIA, Government of



SPAIN, Government of



SWEDEN, Government of



SWITZERLAND, Government of



THAILAND, Government of



TURKEY, Government of



UNITED ARAB EMIRATES,
Government of



UNITED STATES of AMERICA,
Government of

DEFINITIONS

Allocation

Amount approved by the Joint Steering Committee and/or PBSO for a project/programme.

Approved Project/Programme

A project/programme including budget, etc., that is approved by the Joint Steering Committee and/or PBSO for fund allocation purposes.

Available Balance for Programming

Total source of funds less total use of funds and PRF funds already earmarked for a specific country's Priority Plan but yet to be transferred.

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.

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 Steering Committee.

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.

2015 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the Peacebuilding Fund 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/PB000>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2015, 56 contributors have deposited US\$ 671,913,093 in contributions and US\$

20,940,070 has been earned in interest, bringing the cumulative source of funds to US\$ 692,853,163 (see respectively, Tables 3 and 4).

Of this amount, US\$ 586,276,152 has been transferred to 25 Participating Organizations, of which US\$ 448,769,241 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 6,719,131.

The available balance for programming was at the end of the year US\$ 53,243,068 as shown in table 1.

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

	Annual 2014	Annual 2015	Cumulative
Total Sources of Funds (contributions and interest)	78,659,732	54,089,396	692,853,163
Total Allocated Funds (IRF Net Funded Amount and PRF Allocations ¹ as well as Administrative Agent's Fee, Direct Costs and Bank Charges)	101,904,801	66,846,736	639,610,095
Available balance for programming (Fund balance with AA-PRF allocation pending transfer)			53,243,068

Table 2 provides a detailed overview of the overall sources, uses, and balance of the Peacebuilding Fund as of 31 December 2015.

Table 2. Detailed Financial Overview, as of 31 December 2015 (in US Dollars)

	Annual 2014	Annual 2015	Cumulative
Sources of Funds			
Gross Contributions	78,317,949	53,492,573	671,913,093
Fund Earned Interest and Investment Income	328,048	538,250	17,878,427
Interest Income received from Participating Organizations	13,736	58,573	3,061,643
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	78,659,732	54,089,396	692,853,163
Use of Funds			
Transfers to Participating Organizations	93,845,885	63,456,168	586,276,152
Refunds received from Participating Organizations	(10,935,377)	(11,202,086)	(35,373,800)
Net Funded Amount to Participating Organizations	82,910,508	52,254,082	550,902,351

¹ As showed in table 5 on page 11.

Administrative Agent Fees	783,180	534,926	6,719,131
Direct Costs: (Steering Committee, Secretariat...etc.)	2,349,538	1,604,777	20,157,393
Bank Charges	2,335	123	29,442
Other Expenditures	-	-	-
Total: Uses of Funds	86,045,561	54,393,908	577,808,317
Change in Fund cash balance with Administrative Agent	(7,385,829)	(304,512)	115,044,847
Opening Fund balance (1 January)	122,735,187	115,349,358	-
Closing Fund balance (31 December)	115,349,358	115,044,847	115,044,847
Net Funded Amount to Participating Organizations	82,910,508	52,254,082	550,902,351
Participating Organizations' Expenditure	64,414,095	70,888,080	448,769,241
Balance of Funds with Participating Organizations			102,133,111

2. PARTNER CONTRIBUTIONS

Table 3 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2015.

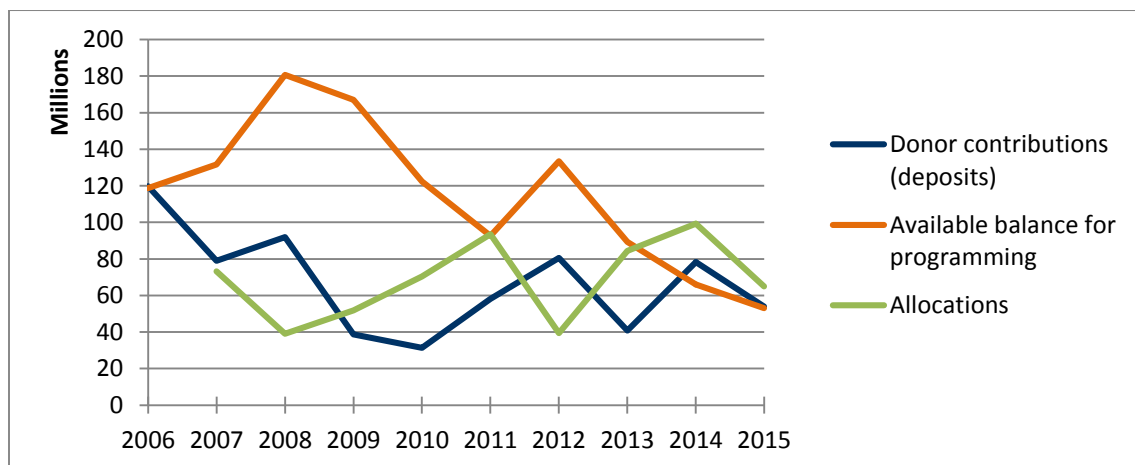
Table 3. Contributors' Deposits, as of 31 December 2015 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
AUSTRALIA, Government of	15,807,200	2,904,400	18,711,600
AUSTRIA, Government of	2,108,550	-	2,108,550
BAHRAIN, Government of	10,000	-	10,000
BELGIUM, Government of	5,051,078	-	5,051,078
BANGLADESH, Government of	5,000	-	5,000
BRAZIL, Government of	590,000	-	590,000
CZECH REPUBLIC, Government of	356,399	-	356,399
CHILE, Government of	668,699	101,450	770,149
CANADIAN INTERNATIONAL DEVELOPMENT AGENC	33,855,496	-	33,855,496
COLOMBIA, Government of	20,000	-	20,000
CHINA, Government of	7,000,000	1,000,000	8,000,000
CROATIA, Government of	148,000	-	148,000
CYPRUS, Government of	40,000	-	40,000
DENMARK, Government of	17,750,837	-	17,750,837
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	128,904,350	23,179,272	152,083,622
EGYPT, Government of	110,000	-	110,000
ESTONIA, REPUBLIC OF, Government of	192,405	80,978	273,383
FINLAND, Government of	22,543,638	2,219,456	24,763,094
FRANCE, Government of	2,881,600	-	2,881,600
GERMANY, Government of	32,939,940	3,789,450	36,729,390
ICELAND, Government of	1,000,000	-	1,000,000
INDIA, Government of	4,000,000	-	4,000,000
INDONESIA, Government of	160,000	20,000	180,000
IRELAND, Government of	15,872,975	545,500	16,418,475
ISRAEL, Government of	10,000	-	10,000
ITALY, Government of	5,974,597	-	5,974,597
JAPAN, Government of	42,500,000	-	42,500,000
KUWAIT, Government of	500,000	-	500,000
LIBYA, Government of	100,000	-	100,000
LUXEMBOURG, Government of	4,299,411	567,734	4,867,145
MEXICO, Government of	370,000	-	370,000
MOROCCO, Government of	35,000	-	35,000
MALAYSIA, Government of	100,000	-	100,000
NETHERLANDS, Government of	66,895,732	5,469,835	72,365,567

NIGERIA, Government of	8,039	-	8,039
NORWAY, Government of	52,613,254	3,645,643	56,258,897
ORG. ISLAMIC CONFERENCE	20,000	-	20,000
PAKISTAN, Government of	15,000	-	15,000
PERU, Government of	15,000	8,841	23,841
POLAND, Government of	229,671	58,833	288,504
PORTUGAL, Government of	1,000,000	-	1,000,000
PRIVATE SECTOR	19,333	-	19,333
QATAR, Government of	400,000	200,000	600,000
REPUBLIC of KOREA, Government of	5,480,000	520,000	6,000,000
ROMANIA, Government of	147,210	-	147,210
RUSSIAN FEDERATION, Government of	14,000,000	2,000,000	16,000,000
SAUDI ARABIA, Government of	600,000	-	600,000
SLOVAK REPUBLIC, Government of	41,538	-	41,538
SPAIN, Government of	17,629,873	-	17,629,873
SLOVENIA, Government of	41,688	-	41,688
SWEDEN, Government of	110,622,851	6,602,343	117,225,194
SWITZERLAND, Government of	516,156	328,838	844,994
THAILAND, Government of	20,000	-	20,000
TURKEY, Government of	1,700,000	-	1,700,000
UNITED ARAB EMIRATES, Government of	500,000	-	500,000
UNITED STATES of AMERICA, Government of	-	250,000	250,000
Grand Total	618,420,520	53,492,573	671,913,093

Figure 1 provides information on annual contributions, available balance for programming and annual allocation over time.

Figure 1. Contributions, available balance for programming and actual allocations, as of 31 December 2015 (in US Dollars)



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\$ **17,878,427** and interest received from Participating Organizations amounts to US\$ **3,061,643**, bringing the cumulative interest received to US\$ **20,940,071**. Details are provided in the table below.

Table 4. 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
Administrative Agent			
Fund Earned Interest and Investment Income	17,340,177	538,250	17,878,427
Total: Fund Earned Interest	17,340,177	538,250	17,878,427
Participating Organization			
UNDP	2,525,999		2,525,999
UNIDO	11,051	1,285	12,336
FAO	2,817	2,817	5,633
UNWOMEN	210,332	4,169	214,501
UNDPA		46,829	46,829
NGO/UNDP	1,692		1,692
UNOPS	167,531		167,531
UNESCO	41,511	3,473	44,984
UNODC	42,137		42,137
Total: Agency earned interest	3,003,070	58,573	3,061,643
Grand Total	20,343,247	596,823	20,940,071

4. PRF AND IRF ALLOCATIONS

The PBF channels its funding through two different funding facilities: the Immediate Response Facility (IRF) in response to immediate and specific peacebuilding challenges and opportunities and the Peacebuilding and Recovery Facility (PRF) for longer term challenges and opportunities. As of 31 December 2015, US\$ 421,969,714 had been allocated to countries through the PRF, and the Net Funded Amount for IRF's was US\$ 190,734,415.

Table 5 provides additional information on PRF and IRF allocations by countries, and the net funded amount.

Table 5. Country Summary of PRF and IRF Allocations, Funded Amounts and Balances, as of 31 December 2015 (in US Dollars)

Country	PRF			IRF		Total PRF and IRF	
	Total Amount Allocated	Net Funded Amount	Balance available	Total Amount Allocated	Net Funded Amount	Total Amount Allocated	Net Funded Amount
Bosnia and Herzegovina	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000
Burundi	55,850,000	48,994,970	6,855,030	5,888,725	5,592,346	61,738,725	54,587,315
Central African Republic	30,000,000	27,035,505	2,964,495	25,900,260	25,900,260	55,900,260	52,935,765
Chad	-	-	-	4,788,011	4,788,011	4,788,011	4,788,011
Colombia	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000
Comoros	11,500,000	11,467,108	32,892	832,227	832,227	12,332,227	12,299,334
Côte d'Ivoire	25,150,000	25,148,300	1,700	7,577,750	7,569,921	32,727,750	32,718,221
Democratic Republic of Congo	32,000,000	19,835,362	12,164,638	7,999,967	7,999,967	39,999,967	27,835,329
Guatemala	10,000,000	9,998,469	1,531	1,000,000	1,000,000	11,000,000	10,998,469
Guinea	45,233,382	45,151,840	81,543	15,333,955	15,240,129	60,567,337	60,391,969
Guinea-Bissau	19,993,195	8,644,879	11,348,316	6,173,983	6,173,983	26,167,178	14,818,862
Haiti	-	-	-	3,800,000	3,800,000	3,800,000	3,800,000
Kenya	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Kyrgyzstan	15,100,000	15,100,000	-	13,014,949	12,999,154	28,114,949	28,099,154
Lebanon	-	-	-	3,008,472	2,986,804	3,008,472	2,986,804
Liberia	50,154,000	43,992,872	6,161,128	1,719,470	1,686,499	51,873,470	45,679,371
Libya	-	-	-	2,427,308	2,265,008	2,427,308	2,265,008

Madagascar	11,500,000	-	11,500,000	507,180	507,180	12,007,180	507,180
Mali	-	-	-	10,932,168	10,932,168	10,932,168	10,932,168
Myanmar	-	-	-	7,717,205	7,550,472	7,717,205	7,550,472
Nepal	18,000,000	17,970,310	29,690	2,475,402	2,475,402	20,475,402	20,445,712
Niger	9,389,137	-	9,389,137	3,610,513	3,607,302	12,999,650	3,607,302
Papua New Guinea	7,300,000	7,300,000	-	1,790,836	1,790,836	9,090,836	9,090,836
Philippines	-	-	-	2,996,570	2,996,570	2,996,570	2,996,570
Sierra Leone	43,700,000	43,404,640	295,360	8,457,979	8,418,006	52,157,979	51,822,646
Somalia	-	-	-	14,126,191	13,751,691	14,126,191	13,751,691
South Sudan, Republic of	10,000,000	9,999,957	43	6,521,990	4,319,691	16,521,990	14,319,648
Sri Lanka	-	-	-	4,200,000	4,185,950	4,200,000	4,185,950
Sudan, Republic of the	-	-	-	19,074,513	12,423,836	19,074,513	12,423,836
Tajikistan	-	-	-	1,600,000	1,600,000	1,600,000	1,600,000
Timor-Leste	-	-	-	993,625	993,625	993,625	993,625
Uganda	14,000,000	13,984,250	15,750	1,461,162	1,461,162	15,461,162	15,445,412
Yemen	13,100,000	12,139,477	960,523	7,603,554	7,591,922	20,703,554	19,731,399
PBF Review	-	-	-	2,294,294	2,294,294	2,294,294	2,294,294
Grand Total	421,969,714	360,167,937	61,801,778	200,828,259	190,734,415	622,797,973	550,902,351

5. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the country-based Joint Steering Committee and the PBSO in the case of PRF and by the Peacebuilding Support Office (PBSO) only in the case of IRF. In the case of PRF, transfers are made by the Administrative Agent upon receipt of finalized project documents, approved by the Joint Steering Committee. In the case of IRF, allocations and transfers happen simultaneously as approvals are made for projects directly and so do not necessitate an additional procedural step. As of 31 December 2015, the AA has transferred US\$ 586,276,152 to 25 Participating Organizations (see list below).

Table 6 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

Table 6. 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
CARMPTFGvt	4,500,000		4,500,000				4,500,000		4,500,000
CARMPTFUN	107,000		107,000				107,000		107,000
FAO	12,290,350	(11,301)	12,279,050	1,350,000	(1,345,499)	4,501	13,640,350	(1,356,800)	12,283,550
IBRD	2,000,000		2,000,000				2,000,000		2,000,000
ILO	9,178,877	(2,059,650)	7,119,227	576,195	(253,697)	322,498	9,755,072	(2,313,347)	7,441,725
IOM	25,734,257	(232,971)	25,501,286	3,680,803	(12,696)	3,668,107	29,415,060	(245,667)	29,169,393
OHCHR	14,234,837	(1,790,137)	12,444,700	1,152,289		1,152,289	15,387,126	(1,790,137)	13,596,988
SOMMPTFUN				4,123,420		4,123,420	4,123,420		4,123,420
UNCDF	760,000		760,000				760,000		760,000
UNDP	262,010,617	(16,138,923)	245,871,694	35,524,148	(258,500)	35,265,647	297,534,764	(16,397,423)	281,137,341
UNDPA	9,797,303	(374,500)	9,422,803	100,000	(5,071,887)	(4,971,887)	9,897,303	(5,446,387)	4,450,916
UNDPKO	3,361,746		3,361,746				3,361,746		3,361,746
UNEP	187,136		187,136				187,136		187,136
UNESCO	8,197,610	(292,820)	7,904,790	540,000	(115,588)	424,412	8,737,610	(408,408)	8,329,202
UNFPA	22,051,195	(1,439,498)	20,611,697	2,364,852	(35,662)	2,329,190	24,416,047	(1,475,160)	22,940,886
UNHABITAT	8,654,229		8,654,229				8,654,229		8,654,229
UNHCR	22,362,014		22,362,014	939,761		939,761	23,301,775		23,301,775
UNICEF	43,553,216	(1,333,424)	42,219,792	5,369,518	(961,631)	4,407,887	48,922,734	(2,295,055)	46,627,679
UNIDO	5,636,363		5,636,363				5,636,363		5,636,363
UNODC	5,156,830	(227,038)	4,929,792	219,029		219,029	5,375,859	(227,038)	5,148,821
UNOPS	36,575,324	(45,629)	36,529,696	4,199,148	(3,036,926)	1,162,222	40,774,472	(3,082,555)	37,691,918

PEACEBUILDING FUND
CONSOLIDATED ANNUAL FINANCIAL REPORT **2015**

UNRWA	1,418,499		1,418,499				1,418,499		1,418,499
UNWOMEN	18,805,835	(225,823)	18,580,012	2,717,006	(110,000)	2,607,006	21,522,841	(335,823)	21,187,018
WFP	6,180,876		6,180,876	600,000		600,000	6,780,876		6,780,876
WHO	65,869		65,869				65,869		65,869
Grand Total	522,819,984	(24,171,714)	498,648,270	63,456,168	(11,202,086)	52,254,082	586,276,152	(35,373,800)	550,902,351

6. 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.

6.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

As shown in table below, the cumulative net funded amount is US\$ **550,902,351** and cumulative expenditures reported by the Participating Organizations amount to US\$ **448,769,241**. This equates to an overall Fund expenditure delivery rate of **81** percent.

Table 7. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Cumulative	
CARMPTFGvt	4,500,000	4,500,000	4,015,156	484,844	4,500,000	100.00
CARMPTFUN	107,000	107,000				0
FAO	13,640,350	12,283,550	9,953,405	201,768	10,155,174	82.67
IBRD	2,000,000	2,000,000				0
ILO	9,755,072	7,441,725	5,123,910	620,282	5,744,192	77.19
IOM	29,415,060	29,169,393	17,416,564	4,696,985	22,113,549	75.81
OHCHR	15,387,126	13,596,988	7,304,664	3,926,078	11,230,741	82.60
SOMMPTFUN	4,123,420	4,123,420		679,750	679,750	16.49
UNCDF	760,000	760,000	756,806		756,806	99.58
UNDP	288,928,674	281,137,341	201,702,635	25,936,125	227,638,760	80.97
UNDPA	9,920,308	4,450,916	2,917,096	518,973	3,436,069	77.20
UNDPKO	3,361,746	3,361,746	587,527	566,171	1,153,698	34.32
UNEP	187,136	187,136		187,136	187,136	100.00
UNESCO	8,737,610	8,329,202	5,782,166	1,796,332	7,578,498	90.99
UNFPA	23,640,661	22,940,886	16,123,796	3,177,537	19,301,333	84.14
UNHABITAT	8,654,229	8,654,229	6,045,110	1,679,001	7,724,111	89.25
UNHCR	23,301,775	23,301,775	19,342,281	3,258,733	22,601,013	96.99
UNICEF	48,445,703	46,627,679	33,342,234	8,172,879	41,515,113	89.04
UNIDO	5,636,363	5,636,363	3,054,787	1,507,468	4,562,255	80.94
UNODC	5,375,859	5,148,821	2,355,699	2,050,166	4,405,866	85.57
UNOPS	40,774,472	37,691,918	25,669,698	6,168,494	31,838,192	84.47
UNRWA	1,418,499	1,418,499	1,416,626		1,416,626	99.87
UNWOMEN	21,522,841	21,187,018	9,371,392	5,055,620	14,427,012	68.09
WFP	6,780,876	6,780,876	5,575,465	203,737	5,779,202	85.23
WHO	65,869	65,869	24,145		24,145	36.66
Grand Total	576,440,650	550,902,351	377,881,161	70,888,080	448,769,241	81.46

6.2 EXPENDITURE BY ONGOING PROJECT

Table 8 displays the net funded amounts, expenditures reported and the financial delivery rates for ongoing projects by Participating Organization.

Table 8. Expenditure by Project within Country, as of 31 December 2015 (in US Dollars)

Country / Project No. and Project Title		Participating Organization	Approved Amount	Net Funded Amount	Expenditure	Delivery Rate %
Bosnia and Herzegovina						
00091334	PBF/IRF-92	UNDP	916,341	916,341	750,354	81.89
00091334	PBF/IRF-92	UNESCO	539,101	539,101	482,486	89.50
00091334	PBF/IRF-92	UNICEF	544,558	544,558	483,867	88.85
Bosnia and Herzegovina Total			2,000,000	2,000,000	1,716,707	85.84
Burundi						
00091554	PBF/BDI/A-10	OHCHR	2,000,000	664,337	263,877	39.72
00091554	PBF/BDI/A-10	UNDP	1,335,663	1,335,663	279,037	20.89
00092133	PBF/BDI/H-1	UNDP	900,000	900,000	110,349	12.26
00093147	PBF/BDI/A-11	UNWOMEN	700,000	700,000	421,059	60.15
00093148	PBF/BDI/A-12	UNWOMEN	500,000	500,000	188,799	37.76
00094613	PBF/BDI/A-13	UNDP	1,100,000	1,100,000	385,107	35.01
00094613	PBF/BDI/A-13	UNESCO	140,000	140,000	42,384	30.27
Burundi Total			6,675,663	5,340,000	1,690,612	31.66
Central African Republic						
00076269	PBF/CAF/K-9	FAO	650,000	650,000	647,236	99.57
00076420	PBF/CAF/K-10	FAO	1,800,000	1,800,000	1,783,058	99.06
00081833	PBF/IRF-48	UNDP	1,615,828	1,615,828	1,311,910	81.19
00081833	PBF/IRF-48	UNDP	781,517	781,517	285,366	36.51
00088587	PBF/IRF-78	OHCHR	906,933	906,933	903,761	99.65
00088836	PBF/IRF-79	UNDP	2,473,713	2,473,713	2,210,698	89.37
00088836	PBF/IRF-79	UNDP	23,005			0
00090519	PBF/IRF-88	CARMPTFGvt	4,500,000	4,500,000	4,500,000	100.00
00090519	PBF/IRF-88	CARMPTFUN	107,000	107,000		0
00090519	PBF/IRF-88	UNDP	1,155,600	1,155,600		0
00093169	PBF/IRF-103	UNDP	3,525,478	3,525,478	1,065,652	30.23
00093169	PBF/IRF-103	UNFPA	70,000	70,000	68,361	97.66
00097200	PBF/IRF-128	IOM	3,500,000	3,500,000		0
00097202	PBF/IRF-129	UNDP	2,732,500	2,732,500		0
00097289	PBF/IRF-130	UNDP	1,027,200	1,027,200	272,964	26.57

Central African Republic Total	24,868,774	24,845,769	13,049,006	52.52
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Comoros						
00087269	PBF/COM/A-4	UNFPA	400,000	400,000	396,649	99.16
00087300	PBF/COM/E-2	UNDP	250,000	250,000	242,648	97.06
00087301	PBF/COM/B-4	UNDP	1,200,000	1,200,000	1,146,393	95.53
00097459	PBF/IRF-134	UNDP	432,227	432,227		0
Comoros Total			2,282,227	2,282,227	1,785,690	78.24

Congo, The Democratic Republic						
00078973	PBF/COD/E-7	IOM	190,828	190,828	190,828	100.00
00078973	PBF/COD/E-7	UNDP	513,809	513,809	500,947	97.50
00078973	PBF/COD/E-7	UNOPS	1,726,436	1,726,436	1,680,604	97.35
00092283	PBF/IRF-96	IOM	2,507,300	2,507,300	1,330,973	53.08
00092283	PBF/IRF-96	UNDP	428,000	428,000	254,379	59.43
00092283	PBF/IRF-96	UNESCO	550,087	550,087	432,004	78.53
00092283	PBF/IRF-96	UNHABITAT	890,594	890,594	517,903	58.15
00092287	PBF/IRF-97	IOM	1,318,101	1,318,101	775,582	58.84
00092287	PBF/IRF-97	UNDP	1,238,204	1,238,204	712,563	57.55
00092287	PBF/IRF-97	UNHABITAT	1,067,681	1,067,681	876,795	82.12
Congo, The Democratic Republic Total			10,431,040	10,431,040	7,272,578	69.72

Cote D'Ivoire						
00083867	PBF/IRF-60	UNDPKO	550,000	550,000	412,877	75.07
00091433	PBF/IRF-91	UNDP	500,000	500,000		0
00091433	PBF/IRF-91	UNFPA	500,000	500,000	400,367	80.07
00091433	PBF/IRF-91	UNWOMEN	500,000	500,000	159,936	31.99
00095602	PBF/CIV/B-3	UNDP	4,500,000	4,500,000	1,505,357	33.45
00095602	PBF/CIV/B-3	UNESCO	300,000	300,000	1,404	0.47
00095602	PBF/CIV/B-3	UNWOMEN	200,000	200,000	20,056	10.03
00095619	PBF/CIV/A-3	FAO	1,150,000	1,150,000	59,613	5.18
00095619	PBF/CIV/A-3	UNDP	800,000	800,000	51,648	6.46
00095619	PBF/CIV/A-3	UNFPA	1,400,000	1,400,000	101,031	7.22
00095619	PBF/CIV/A-3	UNWOMEN	500,000	500,000	64,162	12.83
00095622	PBF/CIV/E-2	UNFPA	306,451	306,451	25,423	8.30
00095622	PBF/CIV/E-2	UNHCR	261,649	261,649	79,399	30.35
00095622	PBF/CIV/E-2	UNICEF	1,431,900	1,431,900	582,723	40.70
00095624	PBF/CIV/H-2	UNDP	1,150,000	1,150,000	73,654	6.40
Cote D'Ivoire Total			14,050,000	14,050,000	3,537,650	25.18

Guatemala						
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00089115	PBF/IRF-80	UNDP	240,750	240,750	238,731	99.16
00089115	PBF/IRF-80	UNFPA	210,790	210,790	193,535	91.81
00089115	PBF/IRF-80	UNWOMEN	548,460	548,460	389,684	71.05
Guatemala Total			1,000,000	1,000,000	821,950	82.19

Guinea						
00082823	PBF/IRF-52	UNDP	529,377	529,377	233,455	44.10
00082823	PBF/IRF-52	UNFPA	421,045	421,045	420,988	99.99
00082823	PBF/IRF-52	UNICEF	349,355	349,355	349,360	100.00
00085994	PBF/GIN/D-2	UNICEF	433,350	433,350	433,360	100.00
00087604	PBF/GIN/A-8	OHCHR	179,225	179,225	179,225	100.00
00087604	PBF/GIN/A-8	UNDP	2,195,127	2,195,127	2,151,142	98.00
00087604	PBF/GIN/A-8	UNICEF	117,756	117,756	117,753	100.00
00088735	PBF/GIN/B-7	IOM	251,450	251,450	251,450	100.00
00088735	PBF/GIN/B-7	OHCHR	187,250	187,250	186,854	99.79
00088735	PBF/GIN/B-7	UNDP	1,010,080	1,010,080	818,043	80.99
00092395	PBF/GIN/D-6	IOM	150,000	150,000	60,732	40.49
00092395	PBF/GIN/D-6	UNFPA	350,000	350,000	194,085	55.45
00092395	PBF/GIN/D-6	UNIDO	500,000	500,000	350,117	70.02
00092396	PBF/GIN/A-9	IOM	230,050	230,050	223,177	97.01
00092396	PBF/GIN/A-9	OHCHR	353,100	353,100	352,512	99.83
00092396	PBF/GIN/A-9	UNDP	1,016,500	1,016,500	655,363	64.47
00092396	PBF/GIN/A-9	UNESCO	336,515	336,515	307,000	91.23
00092396	PBF/GIN/A-9	UNICEF	1,201,610	1,201,610	1,201,610	100.00
00092396	PBF/GIN/A-9	WFP	246,100	246,100	200,235	81.36
00092397	PBF/GIN/B-8	OHCHR	193,670	193,670	193,518	99.92
00092397	PBF/GIN/B-8	UNDP	706,200	706,200	336,761	47.69
00092437	PBF/GIN/A-10	OHCHR	213,519	213,519	213,307	99.90
00092437	PBF/GIN/A-10	UNDP	610,970	610,970	281,935	46.15
00092437	PBF/GIN/A-10	UNFPA	175,480	175,480	157,527	89.77
00093212	PBF/IRF-104	OHCHR	193,991	193,991	191,188	98.56
00093212	PBF/IRF-104	UNDP	260,696	260,696	105,203	40.35
00093212	PBF/IRF-104	UNFPA	316,834	316,834	140,204	44.25
00093212	PBF/IRF-104	UNICEF	228,478	228,478	62,271	27.25
00096110	PBF/GIN/E-3	UNDP	945,076	945,076	323,738	34.26
00096143	PBF/GIN/A-11	UNDP	1,130,509	1,130,509	127,198	11.25
00096640	PBF/IRF-123	IOM	140,000	140,000	101,084	72.20
00096640	PBF/IRF-123	OHCHR	300,000	300,000	299,403	99.80
00096640	PBF/IRF-123	UNESCO	100,000	100,000	82,976	82.98
00096640	PBF/IRF-123	UNFPA	180,000	180,000	21,386	11.88
00096640	PBF/IRF-123	UNICEF	180,000	180,000	119,767	66.54

00096641	PBF/IRF-124	UNDP	598,413	598,413	473,523	79.13
00096881	PBF/IRF-127	UNDP	899,870	899,870	640,562	71.18
00097435	PBF/IRF-133	UNDP	876,442	876,442	230,862	26.34
Guinea Total			18,308,038	18,308,038	12,788,874	69.85

Guinea-Bissau						
00072056	PBF/GNB/E-1	UNDP	962,309	962,309	997,389	103.65
00082143	PBF/IRF-50	FAO	146,796	146,796	137,644	93.77
00082143	PBF/IRF-50	UNICEF	107,209	107,209	97,834	91.26
00082143	PBF/IRF-50	UNWOMEN	745,995	745,995	401,619	53.84
00089352	PBF/IRF-83	UNDP	891,341	891,341	702,730	78.84
00091570	PBF/IRF-93	UNODC	500,000	500,000	495,933	99.19
Guinea-Bissau Total			3,353,650	3,353,650	2,833,149	84.48

Kyrgyzstan						
00086831	PBF/KGZ/E-1	UNDP	850,000	758,000	449,436	59.29
00088475	PBF/KGZ/A-1	UNDP	1,500,001	1,500,001	1,107,828	73.86
00088475	PBF/KGZ/A-1	UNICEF	228,876	228,876	179,310	78.34
00088477	PBF/KGZ/B-1	UNHCR	350,959	350,959	315,221	89.82
00088478	PBF/KGZ/D-1	OHCHR	915,535	915,535	695,678	75.99
00088478	PBF/KGZ/D-1	UNICEF	2,461,000	2,461,000	1,856,975	75.46
00088479	PBF/KGZ/A-2	UNWOMEN	1,602,130	1,602,130	846,018	52.81
00088540	PBF/KGZ/A-3	UNHCR	1,073,287	1,073,287	943,908	87.95
00089325	PBF/KGZ/B-2	UNDP	1,027,000	1,027,000	507,925	49.46
00089342	PBF/KGZ-B-3	UNODC	1,460,700	1,460,700	1,331,484	91.15
00089348	PBF/KGZ/B-4	OHCHR	1,065,753	1,065,753	635,122	59.59
00089350	PBF/KGZ/A-4	UNFPA	822,140	822,140	788,772	95.94
00089448	PBF/KGZ/A-5	UNDP	362,507	362,507	258,409	71.28
00089448	PBF/KGZ/A-5	UNICEF	243,318	243,318	238,935	98.20
00089449	PBF/KGZ/D-2	UNDP	171,382	171,382	170,512	99.49
00089449	PBF/KGZ/D-2	UNFPA	481,500	481,500	434,934	90.33
00089449	PBF/KGZ/D-2	UNICEF	266,644	266,644	151,230	56.72
00093224	PBF/IRF-109	UNDP	586,480	586,480	306,775	52.31
00093224	PBF/IRF-109	UNICEF	398,520	398,520	168,663	42.32
00094616	PBF/IRF-115	IOM	40,803	40,803	24,931	61.10
00094616	PBF/IRF-115	UNFPA	248,401	248,401	86,166	34.69
00094616	PBF/IRF-115	UNWOMEN	340,797	340,797	53,032	15.56
00095139	PBF/KGZ/B-5	UNDP	309,268	309,268	112,327	36.32
00097384	PBF/IRF-131	FAO	100,000	100,000		0
00097384	PBF/IRF-131	UNDP	725,000	725,000		0

00097384	PBF/IRF-131	UNICEF	275,000	275,000		0
00097384	PBF/IRF-131	WFP	300,000	300,000		0
Kyrgyzstan Total			18,207,001	18,115,001	11,663,591	64.39

Liberia						
00076699	PBF/LBR/B-1	UNDP	3,686,494	3,686,494	3,155,050	85.58
00076699	PBF/LBR/B-1	UNOPS	4,080,000	4,080,000	4,080,000	100.00
00088031	PBF/LBR/A-10	UNWOMEN	1,000,000	1,000,000	910,757	91.08
00088041	PBF/LBR/A-12	UNDP	2,000,000	2,000,000	1,291,510	64.58
00088032	PBF/LBR/A-11	UNDP	1,000,000	1,000,000		0
00088042	PBF/LBR/A-13	UNWOMEN	2,000,000	2,000,000	1,763,563	88.18
00088059	PBF/LBR/D-12	UNDP	1,500,000	1,500,000	773,168	51.54
00088191	PBF/LBR/B-2	UNDP	3,062,405	3,062,405	1,660,746	54.23
00088956	PBF/LBR/A-14	UNDP	500,000	500,000	365,526	73.11
00096937	PBF/LBR/H-2	UNDP	621,670	621,670		0
Liberia Total			19,450,569	19,450,569	14,000,320	71.98

Libya						
00081770	PBF/IRF-47	UNDP	1,923,860	1,923,860	2,036,204	105.84
00086617	PBF/IRF-66	IOM	95,825	83,129	83,129	100.00
00086617	PBF/IRF-66	UNDP	189,988	144,000		0
00086617	PBF/IRF-66	UNESCO	103,616			0
00086617	PBF/IRF-66	UNICEF	48,150	48,150	48,151	100.00
00086617	PBF/IRF-66	WHO	65,869	65,869	24,145	36.66
Libya Total			2,427,308	2,265,008	2,191,629	96.76

Madagascar						
00094088	PBF/IRF-112	UNDP	507,180	507,180	233,387	46.02
Madagascar Total			507,180	507,180	233,387	46.02

Mali						
00089451	PBF/IRF-84	UNOPS	2,997,414	2,997,414	1,259,129	42.01
00092370	PBF/IRF-98	UNDP	325,815	325,815	100,340	30.80
00093159	PBF/IRF-101	UNICEF	1,999,519	1,999,519	1,284,196	64.23
00093161	PBF/IRF-102	IOM	1,250,000	1,250,000	523,394	41.87
00093161	PBF/IRF-102	UNHCR	1,250,000	1,250,000	977,685	78.21
00093213	PBF/IRF-105	UNFPA	342,400	342,400	133,636	39.03
00093213	PBF/IRF-105	UNWOMEN	655,910	655,910	159,903	24.38
00093214	PBF/IRF-106	UNDP	1,071,605	1,071,605	674,999	62.99
00093214	PBF/IRF-106	UNIDO	1,039,505	1,039,505	308,867	29.71
Mali Total			10,932,168	10,932,168	5,422,149	49.60

Myanmar						
00088269	PBF/IRF-75	IOM	300,000	300,000	281,541	93.85
00088269	PBF/IRF-75	UNDP	122,000	122,000	89,277	73.18
00088269	PBF/IRF-75	UNESCO	100,000	100,000	99,761	99.76
00088269	PBF/IRF-75	UNHCR	450,000	450,000	450,000	100.00
00088269	PBF/IRF-75	UNICEF	450,000	450,000	450,009	100.00
00088269	PBF/IRF-75	UNWOMEN	200,000	200,000	177,046	88.52
00094323	PBF-IRF-114	UNOPS	2,538,122	2,538,122	1,318,408	51.94
00096776	PBF/IRF-125	ILO	576,195	576,195	985	0.17
00096776	PBF/IRF-125	UNDP	214,000	214,000		0
00096776	PBF/IRF-125	UNICEF	736,695	736,695		0
Myanmar Total			5,687,012	5,687,012	2,867,027	50.41

Nepal						
00085964	PBF/NPL/A-2	UNDP	1,677,455	1,677,455	1,579,488	94.16
00085964	PBF/NPL/A-2	UNWOMEN	800,000	522,545	511,531	97.89
00085967	PBF/NPL/D-2	UNICEF	1,500,000	1,500,000	1,475,543	98.37
00085992	PBF/NPL/A-3	UNESCO	566,526	566,526	473,741	83.62
00093221	PBF/IRF-107	IOM	500,118	500,118	109,770	21.95
00093221	PBF/IRF-107	UNDP	248,764	248,764	223	0.09
00093221	PBF/IRF-107	UNHABITAT	251,118	251,118	115,785	46.11
00093222	BF/IRF-108	UNDP	198,892	198,892	50	0.03
00093222	BF/IRF-108	UNWOMEN	377,710	377,710	50,791	13.45
00094222	PBF/NPL/H-1	UNDP	669,606	669,606	161,846	24.17
Nepal Total			6,790,189	6,512,734	4,478,768	68.77

Niger						
00094301	PBF/IRF-113:	UNDP	610,863	610,863	141,768	23.21
Niger Total			610,863	610,863	141,768	23.21

Papua New Guinea						
00093973	PBF/IRF-111	UNICEF	242,890	242,890	70,754	29.13
00093973	PBF/IRF-111	UNWOMEN	756,609	756,609	128,289	16.96
00095473	PBF/IRF-117	UNDP	139,100	139,100		0
00095473	PBF/IRF-117	UNWOMEN	299,600	299,600	83,627	27.91
00096333	PBF/PNG/B-1	UNDP	2,500,000	2,500,000		0
00096350	PBF/PNG/A-1	UNDP	2,500,000	2,500,000		0
00096369	PBF/PNG/D-1	UNDP	1,270,000	1,270,000		0
00096369	PBF/PNG/D-1	UNFPA	230,000	230,000	42,103	18.31
00096370	PBF/PNG/E-1	UNDP	800,000	800,000	49,392	6.17

Papua New Guinea Total			8,738,199	8,738,199	374,165	4.28
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Philippines						
00093225	PBF/IRF-110	FAO	300,000	300,000	26,303	8.77
00093225	PBF/IRF-110	ILO	600,000	600,000	118,402	19.73
00093225	PBF/IRF-110	UNDP	950,000	950,000		0
00093225	PBF/IRF-110	UNHCR	450,000	450,000	450,000	100.00
00093225	PBF/IRF-110	UNICEF	298,530	298,530	99,884	33.46
00093225	PBF/IRF-110	UNWOMEN	398,040	398,040	90,507	22.74
Philippines Total			2,996,570	2,996,570	785,096	26.20

Sierra Leone						
00075810	PBF/IRF-21	UNOPS	961,350	961,350	950,524	98.87
00077292	PBF/SLE/A-8	UNDP	5,011,757	5,011,757	4,843,464	96.64
00087954	PBF/IRF-72	UNDPA	298,061	298,061	251,373	84.34
00088454	PBF/IRF-77	UNDP	2,780,000	2,780,000	2,655,884	95.54
00091756	PBF/IRF/94	UNDP	1,515,100	1,515,100	1,507,621	99.51
00092065	PBF/IRF-95	OHCHR	525,000	525,000	96,760	18.43
Sierra Leone Total			11,091,268	11,091,268	10,305,626	92.92

Somalia						
00083667	PBF/IRF-55	UNDP	620,600	620,600	616,773	99.38
00083667	PBF/IRF-55	UNDPA	374,500			0
00095276	PBF/IRF-116	SOMMPTFUN	4,123,420	4,123,420	679,750	16.49
00096145	PBF/IRF-119	UNDP	480,000	480,000	420,030	87.51
00096145	PBF/IRF-119	UNDPA	100,000	100,000	99,893	99.89
00096145	PBF/IRF-119	UNWOMEN	420,000	420,000	27,477	6.54
00096372	PBF/IRF-120	UNDP	300,000	300,000	40,352	13.45
00096491	PBF/IRF-121	UNDP	1,487,930	1,487,930	267,206	17.96
00096491	PBF/IRF-121	UNICEF	307,625	307,625	121,393	39.46
00096491	PBF/IRF-121	UNODC	219,029	219,029		0
00096491	PBF/IRF-121	UNOPS	129,237	129,237		0
00096601	PBF/IRF-122	UNDP	2,232,061	2,232,061		0
00096842	PBF/IRF-126	UNOPS	331,789	331,789		0
Somalia Total			11,126,191	10,751,691	2,272,874	21.14

South Sudan						
00086157	PBF/SSD/D-1	UNICEF	768,260	768,260	769,752	100.19
00086502	PBF/SSD/E-1	UNOPS	5,920,352	5,920,352	3,885,191	65.62
00086513	PBF/SSD/D-2	UNDP	1,200,000	1,200,000	442,579	36.88
00087878	PBF/SSD/D-3	ILO	656,156	656,156	190,568	29.04

00087878	PBF/SSD/D-3	UNIDO	897,730	897,730	809,437	90.16
South Sudan Total			9,442,498	9,442,498	6,097,527	64.57

Sri Lanka						
00095915	PBF/IRF-118	UNHCR	678,112	678,112	618,449	91.20
00095915	PBF/IRF-118	UNICEF	521,888	521,888	198,035	37.95
Sri Lanka Total			1,200,000	1,200,000	816,484	68.04

Tajikistan						
00097385	PBF/IRF-132	FAO	100,000	100,000		0
00097385	PBF/IRF-132	UNDP	725,000	725,000		0
00097385	PBF/IRF-132	UNICEF	275,000	275,000		0
00097385	PBF/IRF-132	UNWOMEN	200,000	200,000	13,084	6.54
00097385	PBF/IRF-132	WFP	300,000	300,000		0
Tajikistan Total			1,600,000	1,600,000	13,084	0.81

Uganda						
00085102	PBF/IRF-63	UNICEF	713,831	713,831	713,161	99.91
00085102	PBF/IRF-63	UNWOMEN	747,331	747,331	706,511	94.54
Uganda Total			1,461,162	1,461,162	1,419,672	97.16

United Nations						
00086901	PBF/IRF-67:	UNDPKO	294,464	294,464	260,709	88.54
00092393	PBF/IRF-99	UNDPKO	1,999,830	1,999,830	264,400	13.22
United Nations Total			2,294,294	2,294,294	525,109	22.89

Yemen						
00090605	PBF/IRF-89	OHCHR	249,845	249,845	134,548	53.85
00090605	PBF/IRF-89	UNICEF	250,059	250,059	245,419	98.14
00090605	PBF/IRF-89	UNOPS	1,513,298	1,513,298	1,486,591	98.24
00091194	PBF/YEM/H-1	UNDP	1,100,000	1,100,000	413,132	37.56
00091370	PBF/YEM/D-1	UNDP	1,000,000	1,000,000	380,374	38.04
00091371	PBF/YEM/B-1	OHCHR	1,000,000	1,000,000	471,453	47.15
Yemen Total			5,113,202	5,113,202	3,131,519	61.24

Grand Total			202,645,066	200,380,143	112,236,011	56.01
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6.3 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 9 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 9. 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)	43,550,021	-	43,550,021	10.38
Personnel (Old)	49,761,210	-	49,761,210	11.86
Training of Counterparts (Old)	6,167,284	-	6,167,284	1.47
Contracts (Old)	72,057,140	-	72,057,140	17.17
Other direct costs (Old)	24,767,926	-	24,767,926	5.90
Staff & Personnel Cost (New)	20,281,868	10,468,130	30,749,998	7.33
Suppl, Comm, Materials (New)	7,846,397	1,761,391	9,607,788	2.29
Equip, Veh, Furn, Depn (New)	16,383,449	4,795,709	21,179,158	5.05
Contractual Services (New)	45,644,030	17,905,257	63,549,286	15.15
Travel (New)	9,037,102	5,477,474	14,514,576	3.46
Transfers and Grants (New)	33,059,976	12,841,105	45,901,081	10.94
General Operating (New)	20,420,336	12,848,157	33,268,493	7.93
MDTF National Expenses (New)	4,015,156	484,844	4,500,000	1.07
Programme Costs Total	352,991,895	66,582,067	419,573,961	100
¹ Indirect Support Costs Total	24,889,265	4,306,013	29,195,279	6.96
Total	377,881,160	70,888,080	448,769,240	

¹ **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%.

7. 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:** 1% 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\$ **534,926** was deducted in AA-fees. Cumulatively, as of 31 December 2015, US\$ **6,719,131** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **4,306,013** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **29,195,279** as of 31 December 2015.

8. 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.

9. 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 amounting to US\$ 1,604,777 charged to the Fund.