



*Empowered lives.  
Resilient nations.*

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

## **Report of the Administrative Agent of the Afghanistan Humanitarian Fund for the period 1 January to 31 December 2016**

Multi-Partner Trust Fund Office  
United Nations Development Programme

[GATEWAY: http://mptf.undp.org](http://mptf.undp.org)

15 May 2017

## PARTICIPATING ORGANIZATIONS



Food and Agriculture  
Organization (FAO)



International Organization for  
Migration (IOM)



UN Office for the coordination  
of Humanitarian Affairs (OCHA)



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  
(WHO)

## CONTRIBUTORS



Australia



Denmark



Department for International  
Development (DFID)



Germany



Netherlands



Norway



Republic of Korea



Swedish International Development  
Cooperation Agency (Sida)



Switzerland



UN Office for the Coordination of  
Humanitarian Affairs (OCHA)

## 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 Afghanistan Common Humanitarian Fund (CHF) is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent, as per the Terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangements (SAAs) 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 2016 and provides financial data on progress made in the implementation of projects of the CAR Humanitarian Fund. It's 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.

## 2016 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the Afghanistan CHF using the pass-through funding modality as of 31 December 2016. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/HAF10>.

### 1. SOURCES AND USES OF FUNDS

As of 31 December 2016, 10 contributors deposited US\$ 143,875,686 in contributions and US\$ 213,628 was earned in interest.

The cumulative source of funds was US\$ 144,089,314.

Of this amount, US\$ 110,269,683 has been net funded to 8 Participating Organizations, of which US\$ 57,414,196 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 1,438,757. Table 1 provides an overview of the overall sources, uses, and balance of the Afghanistan CHF Fund as of 31 December 2016.

**Table 1. Financial Overview, as of 31 December 2016 (in US Dollars)**

	Annual 2015	Annual 2016	Cumulative
<b>Sources of Funds</b>			
Contributions from donors	37,974,444	59,250,489	143,875,686
Fund Earned Interest and Investment Income	52,839	139,499	213,628
Interest Income received from Participating Organizations	-	-	-
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
<b>Total: Sources of Funds</b>	<b>38,027,283</b>	<b>59,389,988</b>	<b>144,089,314</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	41,269,702	39,453,372	110,302,707
Refunds received from Participating Organizations	-	(33,024)	(33,024)
<b>Net Funded Amount</b>	<b>41,269,702</b>	<b>39,420,347</b>	<b>110,269,683</b>
Administrative Agent Fees	379,744	592,505	1,438,757
Direct Costs: (Steering Committee, Secretariat...etc.)	1,004,057	3,232,189	5,772,240
Bank Charges	475	1,058	1,975
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>42,653,978</b>	<b>43,246,099</b>	<b>117,482,654</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>(4,626,696)</b>	<b>16,143,889</b>	<b>26,606,659</b>
Opening Fund balance (1 January)	15,089,466	10,462,771	-
<b>Closing Fund balance (31 December)</b>	<b>10,462,771</b>	<b>26,606,659</b>	<b>26,606,659</b>
Net Funded Amount	41,269,702	39,420,347	110,269,683
Participating Organizations' Expenditure	26,118,310	11,333,079	57,414,196
<b>Balance of Funds with Participating Organizations</b>			<b>52,855,487</b>

## 2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2016.

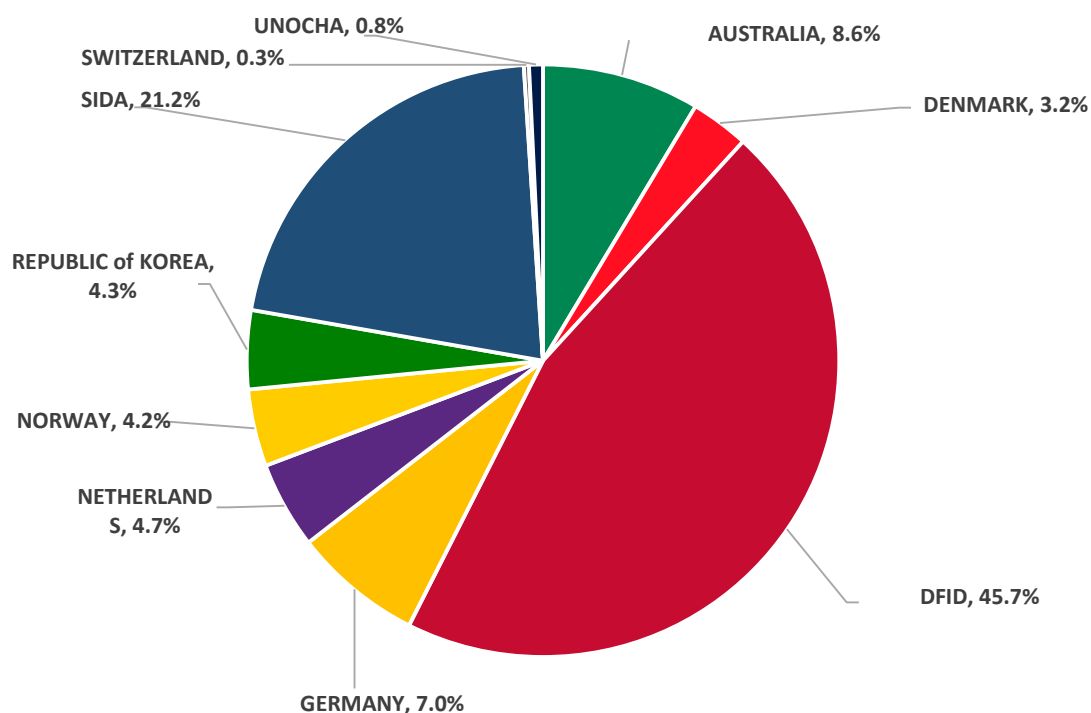
The Afghanistan CHF Fund is currently being financed by 10 contributors, as listed in the table below.

The table below includes commitments made through Standard Administrative Agreements signed up to 31 December 2016, that were deposited in 2016 or not yet deposited as of the date of this report; it does not include future years commitments.

**Table 2. Contributors' Commitments and Deposits, as of 31 December 2016 (in US Dollars)**

Contributors	Total Commitments	Prior Years as of 31-Dec-2015 Deposits	Current Year Jan-Dec-2016 Deposits	Total Deposits
AUSTRALIA	12,363,459	6,514,659	5,848,800	12,363,459
DENMARK	4,564,629	3,116,236	1,448,394	4,564,629
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	65,736,600	44,104,200	21,632,400	65,736,600
GERMANY	10,137,175	1,070,300	9,066,875	10,137,175
NETHERLANDS	6,810,000	-	6,810,000	6,810,000
NORWAY	6,060,488	2,488,442	3,572,046	6,060,488
REPUBLIC of KOREA	6,200,000	6,200,000	-	6,200,000
SWEDISH INT'L DEVELOPMENT COOPERATION (SIDA)	30,516,104	20,044,130	10,471,974	30,516,104
SWITZERLAND	400,035	-	400,000	400,000
UNOCHA	1,087,231	1,087,231	-	1,087,231
<b>Grand Total</b>	<b>143,875,721</b>	<b>84,625,197</b>	<b>59,250,489</b>	<b>143,875,686</b>

**Figure 1: Deposits by contributor, cumulative as of 31 December 2016**



### 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 2016, Fund earned interest amounts to US\$ 213,628.

Details are provided in the table below.

**Table 3. Sources of Interest and Investment Income, as of 31 December 2016 (in US Dollars)**

Interest Earned	Prior Years as of 31-Dec-2015	Current Year Jan-Dec-2016	Total
<b>Administrative Agent</b>			
Fund Earned Interest and Investment Income	74,129	139,499	213,628
<b>Total: Fund Earned Interest</b>	<b>74,129</b>	<b>139,499</b>	<b>213,628</b>
<b>Participating Organization</b>			
<b>Total: Agency earned interest</b>			
<b>Grand Total</b>	<b>74,129</b>	<b>139,499</b>	<b>213,628</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 9 Clusters of the Afghanistan CHF Fund namely: Coordination, Food Security, Health, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multisectora, Water, Sanitation and Hygiene (WASH) and Integrated Projects.

8 Participating Organizations have signed the MOU for the Afghanistan CHF Fund since its inception in March 2014.

#### 4.1 TRANSFER BY PARTICIPATING ORGANIZATION

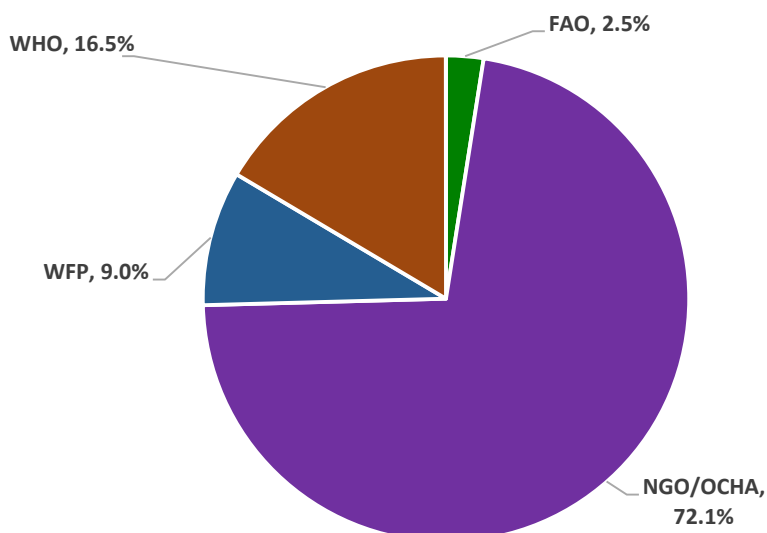
Table 4.1 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

In 2016 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 39,453,372 to 4 Participating Organizations, bringing the total cumulative amount transferred to US\$ 110,302,707 to 8 Participating Organizations (see list below).

**Table 4.1 Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2016 (in US Dollars)**

Participating Organization	Prior Years as of 31-Dec-2015			Current Year Jan-Dec-2016			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO				983,860		983,860	983,860		983,860
IOM	1,449,983		1,449,983		(25,440)	(25,440)	1,449,983	(25,440)	1,424,543
NGO/OCHA	34,264,506		34,264,506	28,436,504		28,436,504	62,701,010		62,701,010
UNFPA	395,590		395,590		(5,614)	(5,614)	395,590	(5,614)	389,976
UNHCR	2,000,115		2,000,115				2,000,115		2,000,115
UNICEF	9,273,956		9,273,956				9,273,956		9,273,956
WFP	15,800,747		15,800,747	3,532,641		3,532,641	19,333,388		19,333,388
WHO	7,664,440		7,664,440	6,500,367	(1,970)	6,498,397	14,164,807	(1,970)	14,162,837
<b>Grand Total</b>	<b>70,849,335</b>		<b>70,849,335</b>	<b>39,453,372</b>	<b>(33,024)</b>	<b>39,420,347</b>	<b>110,302,707</b>	<b>(33,024)</b>	<b>110,269,683</b>

**Figure 2: Transfers amount by Participating Organization for the period of 1 January to 31 December 2016**





#### 4.2. TRANSFER BY Cluster

Table 4.2 shows the total Net Funded Amount by Cluster.

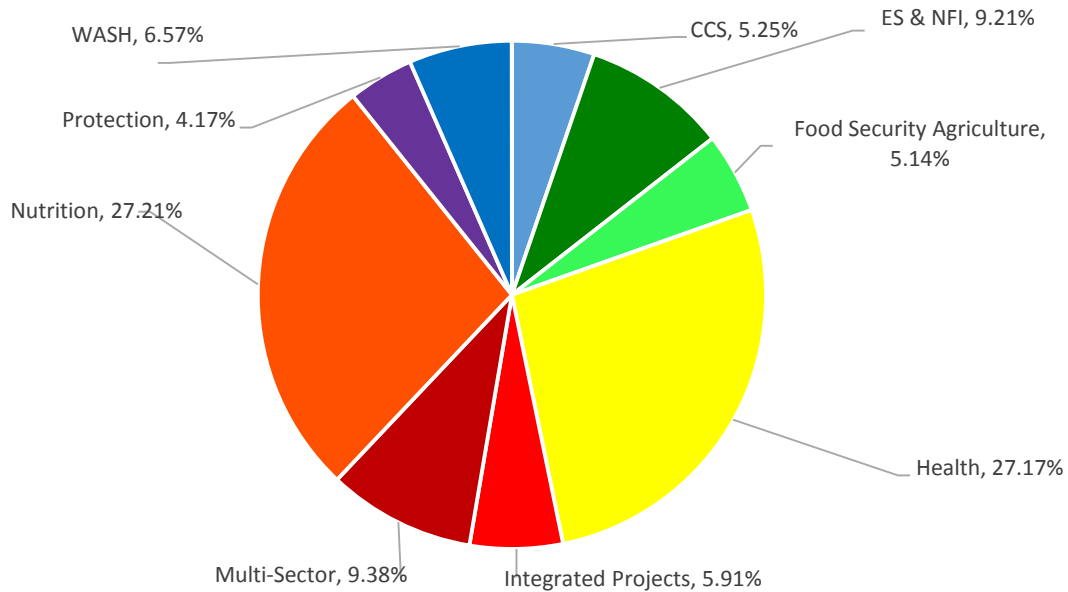
The Afghanistan CHF Fund has the following 9 thematic areas as listed in the table below.

As shown in Figure 3, in 2016, the Clusters receiving the largest share of transfers were: Health (31%) , Nutrition (17%) , and Integrated Projects (17%).

**Table 4.2 Cumulative net funded amount by Cluster as of 31 December 2016 (in US Dollars)**

Clusters	Cumulative Net Funded Amount
Coordination & Common Services (CCS)	5,789,653
Emergency Shelter and Non-Food (ES & NFI)	10,151,548
Food Security Agriculture	5,663,216
Health	29,964,042
Integrated Projects	6,518,604
Multi-Sector	10,340,737
Nutrition	30,002,764
Protection	4,594,292
Water, Sanitation and Hygiene (WASH)	7,244,826
<b>Total:</b>	<b>110,269,683</b>

**Figure 3: Net Funded Amounts by Cluster for the Year 2016**



## 5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2016 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 the MPTF Office's online expenditure reporting tool. The 2016 expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/HAF10>.

## 5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2016, US\$ 39,420,347 was net funded to Participating Organizations, and US\$ 11,333,079 was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 110,269,683 and cumulative expenditures reported by the Participating Organizations amount to US\$ 57,414,196. This equates to an overall Fund expenditure delivery rate of 52 percent.

The agencies with the three highest delivery rates are: IOM (100%), UNFPA (100%) and UNHCR (100%)

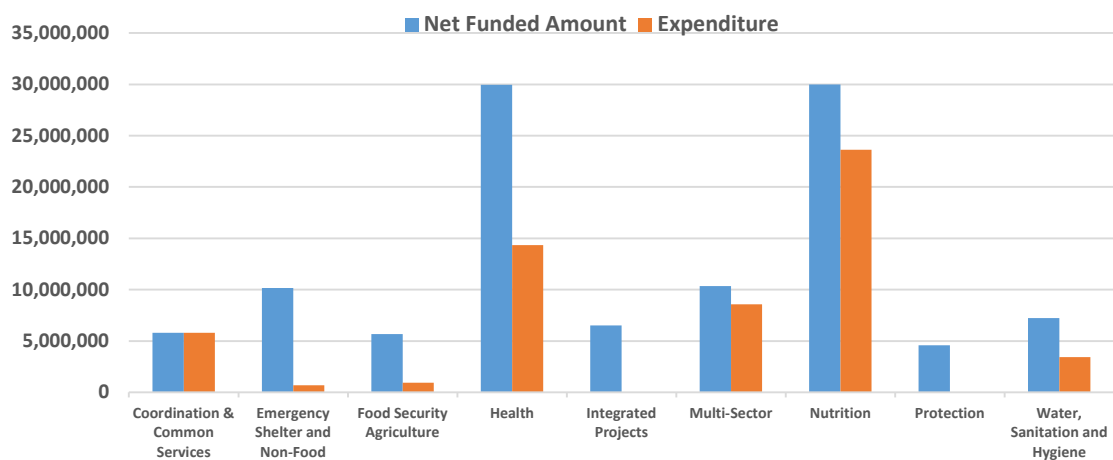
**Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2016 (in US Dollars)**

Participating Organization	Current Year Jan-Dec 2016		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	983,860	652,058	983,860	652,058	66.28
IOM	(25,440)	447,115	1,424,543	1,424,543	100.00
NGO/OCHA	28,436,504		62,701,010	17,521,175	27.94
UNFPA	(5,614)		389,976	389,976	100.00
UNHCR		1,299,998	2,000,115	2,000,115	100.00
UNICEF		2,088,599	9,273,956	9,268,143	99.94
WFP	3,532,641	4,291,897	19,333,388	17,807,955	92.11
WHO	6,498,397	2,553,413	14,162,837	8,350,232	58.96
<b>Total</b>	<b>39,420,347</b>	<b>11,333,079</b>	<b>110,269,683</b>	<b>57,414,196</b>	<b>52.07</b>

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

Country/Cluster	Current Year Jan-Dec-2016		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
<b>Afghanistan</b>					
Coordination & Common Services	43,611	1,283,720	5,789,653	5,789,653	100.00
Emergency Shelter and Non-Food	4,938,555		10,151,548	703,364	6.93
Food Security Agriculture	3,865,339	652,058	5,663,216	943,473	16.66
Health	12,256,658	2,371,142	29,964,042	14,345,628	47.88
Integrated Projects	6,518,604		6,518,604		0
Multi-Sector	(25,440)	1,747,112	10,340,737	8,575,198	82.93
Nutrition	6,834,028	4,586,385	30,002,764	23,633,482	78.77
Protection	3,479,052		4,594,292		0
Water, Sanitation and Hygiene	1,509,941	692,661	7,244,826	3,423,397	47.25
<b>Afghanistan Total:</b>	<b>39,420,347</b>	<b>11,333,079</b>	<b>110,269,683</b>	<b>57,414,196</b>	<b>52.07</b>
<b>Grand Total:</b>	<b>39,420,347</b>	<b>11,333,079</b>	<b>110,269,683</b>	<b>57,414,196</b>	<b>52.07</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 Sector, as of 31 December 2016 (in US Dollars)**

Cluster/ Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
<b>Coordination &amp; Common Services</b>							
00103676	AFG-16/3481/RA2/CCS/UN/4432	WFP	On Going	43,611	43,611	43,611	100.00
00093431	CHF AFG Coordination and Commo	WFP	Operationally Closed	2,746,042	2,746,042	2,746,042	100.00
00092186	CHF AFG Coord. and Comm. Serv.	WFP	Financially Closed	3,000,000	3,000,000	3,000,000	100.00
<b>Coordination &amp; Common Services: Total</b>				<b>5,789,653</b>	<b>5,789,653</b>	<b>5,789,653</b>	<b>100.00</b>

<b>Emergency Shelter and Non-Food</b>							
00101387	AFG-16/3481/SA1/ESNFI/INGO/492	NGO/OCHA	On Going	249,800	249,800		0
00102093	AFG-16/3481/AFG/ESNFI/INGO/3833	NGO/OCHA	On Going	906,144	906,144		0
00102094	AFG-16/3481/AFG/ESNFI/INGO/385	NGO/OCHA	On Going	792,841	792,841		0
00102428	AFG-16/SA2/ESNFI/INGO/3266	NGO/OCHA	On Going	813,982	813,982		0
00102429	AFG-16/SA2/ESNFI/INGO/3420	NGO/OCHA	On Going	516,408	516,408		0
00102430	AFG-16/SA2/ESNFI/INGO/3504	NGO/OCHA	On Going	213,207	213,207		0
00102431	AFG-16/SA2/ESNFI/INGO/3535	NGO/OCHA	On Going	411,958	411,958		0
00102432	AFG-16/3481/SA2/H/INGO/3658	NGO/OCHA	On Going	268,605	268,605		0
00102433	AFG-16/SA2/ESNFI/INGO/3259	NGO/OCHA	On Going	765,610	765,610		0
00092826	CHF AFG ES and Non-Food Items/	NGO/OCHA	Operationally Closed	731,465	731,465	703,364	96.16
00096969	CHF AFG ES and Non-Food Items/	NGO/OCHA	Operationally Closed	1,548,220	1,548,220		0
00097196	CHF AFG ES and Non-Food Items/	NGO/OCHA	Operationally Closed	2,933,308	2,933,308		0
<b>Emergency Shelter and Non-Food: Total</b>				<b>10,151,548</b>	<b>10,151,548</b>	<b>703,364</b>	<b>6.93</b>

<b>Food Security Agriculture</b>							
00102095	AFG-16/3481/AFG/FSAC/INGO/3812	NGO/OCHA	On Going	369,992	369,992		0
00102434	AFG-16/3481/SA2/FSAC/INGO/3267	NGO/OCHA	On Going	262,664	262,664		0
00102435	AFG-16/3481/SA2/FSAC/INGO/3347	NGO/OCHA	On Going	628,757	628,757		0
00102436	AFG-16/3481/SA2/FSAC/INGO/3357	NGO/OCHA	On Going	209,027	209,027		0
00102437	AFG-16/3481/SA2/FSAC/INGO/3421	NGO/OCHA	On Going	396,511	396,511		0
00102438	AFG-16/3481/SA2/FSAC/INGO/3662	NGO/OCHA	On Going	384,310	384,310		0
00102644	AFG-16/3481/SA2/FSAC/UN/3425	FAO	On Going	983,860	983,860	652,058	66.28
00096970	CHF AFG FS and Agriculture/201	NGO/OCHA	Operationally Closed	1,797,877	1,797,877	291,414	16.21
00102096	AFG-16/3481/AFG/FSAC/INGO/3839	NGO/OCHA	Operationally Closed	630,219	630,219		0
<b>Food Security Agriculture: Total</b>				<b>5,663,216</b>	<b>5,663,216</b>	<b>943,473</b>	<b>16.66</b>

<b>Health</b>							
00095146	CHF AFG HEALTH/2015-1/OCHA-NGO	NGO/OCHA	On Going	5,749,240	5,749,240	1,897,489	33.00
00101388	AFG-16/3481/SA1/H/INGO/481	NGO/OCHA	On Going	382,657	382,657		0

Cluster/ Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00101389	AFG-16/3481/SA1/H/INGO/485	NGO/OCHA	On Going	1,402,328	1,402,328		0
00101390	AFG-16/3481/SA1/H/NGO/488	NGO/OCHA	On Going	304,285	304,285		0
00101391	AFG-16/3481/SA1/H/UN/482	WHO	On Going	3,150,330	3,150,330	695,426	22.07
00101392	AFG-16/3481/SA1/H/NGO/502	NGO/OCHA	On Going	478,179	478,179		0
00101393	AFG-16/3481/SA1/H/INGO/505	NGO/OCHA	On Going	637,351	637,351		0
00101394	AFG-16/3481/SA1/H/NGO/506	NGO/OCHA	On Going	593,126	593,126		0
00101395	AFG-16/3481/SA1/H/NGO/509	NGO/OCHA	On Going	437,460	437,460		0
00101396	AFG-16/3481/SA1/H/INGO/515	NGO/OCHA	On Going	556,227	556,227		0
00101397	AFG-16/3481/SA1/H/NGO/518	NGO/OCHA	On Going	222,309	222,309		0
00102439	AFG-16/3481/SA2/H/NGO/3285	NGO/OCHA	On Going	476,171	476,171		0
00102440	AFG-16/3481/SA2/H/INGO/3327	NGO/OCHA	On Going	496,002	496,002		0
00102441	AFG-16/3481/SA2/H/NGO/3423	NGO/OCHA	On Going	267,259	267,259		0
00102442	AFG-16/3481/SA2/H/INGO/3448	NGO/OCHA	On Going	378,009	378,009		0
00102645	AFG-16/3481/SA2/H/UN/3412	WHO	On Going	2,482,550	2,482,550	19,260	0.78
00090665	CHF AFG HEALTH/2014-1/OCHA-NGO	NGO/OCHA	Operationally Closed	4,853,006	4,853,006	4,684,472	96.53
00090667	CHF AFG HEALTH/2014-1/UN Agenc	UNFPA	Operationally Closed	395,590	389,976	389,976	100.00
00090667	CHF AFG HEALTH/2014-1/UN Agenc	WHO	Operationally Closed	3,879,903	3,877,933	3,877,926	100.00
00095147	CHF AFG HEALTH/2015-1/UN Agenc	WHO	Operationally Closed	2,829,647	2,829,647	2,781,080	98.28
<b>Health: Total</b>				<b>29,971,626</b>	<b>29,964,042</b>	<b>14,345,628</b>	<b>47.88</b>

Integrated Projects							
00101460	AFG-16/3481/SA1/ESNFI-FSAC-N-A	NGO/OCHA	On Going	610,585	610,585		0
00101461	AFG-16/3481/SA1/ESNFI-FSAC-N-A	NGO/OCHA	On Going	1,009,747	1,009,747		0
00101462	AFG-16/3481/SA1/FSAC-WASH/INGO	NGO/OCHA	On Going	448,742	448,742		0
00101463	AFG-16/3481/SA1/ESNFI-FSAC-N-A	NGO/OCHA	On Going	692,047	692,047		0
00101464	AFG-16/3481/SA1/FSAC-ESNFI/NGO	NGO/OCHA	On Going	726,442	726,442		0
00102097	AFG-16/3481/AFG/H-WASHESNFI/IN	NGO/OCHA	On Going	901,135	901,135		0
00102098	AFG-16/3481/AFG/H-APC/INGO/382	NGO/OCHA	On Going	451,753	451,753		0
00102443	AFG-16/SA2/H-APC/INGO/3571	NGO/OCHA	On Going	349,387	349,387		0
00102455	AFG-16/SA2/APC-H/INGO/3487	NGO/OCHA	On Going	450,304	450,304		0
00102459	AFG-16/SA2/WASH-H/INGO/3342	NGO/OCHA	On Going	514,088	514,088		0
00101459	AFG-16/3481/SA1/ESNFI-FSAC/ING	NGO/OCHA	Operationally Closed	364,375	364,375		0
<b>Integrated Projects: Total</b>				<b>6,518,604</b>	<b>6,518,604</b>		<b>0</b>

Multi-Sector							
00095155	CHF AFG MULTI-SECTOR 2015-1/OC	NGO/OCHA	On Going	3,635,109	3,635,109	1,884,881	51.85
00093156	CHF AFG MULTI-SECTOR 2014-1/NG	NGO/OCHA	Operationally Closed	831,964	831,964	816,652	98.16
00093432	CHF AFG MULTI-SECTOR 2015-1/UN	IOM	Operationally Closed	1,449,983	1,424,543	1,424,543	100.00
00093432	CHF AFG MULTI-SECTOR 2015-1/UN	UNHCR	Operationally Closed	2,000,115	2,000,115	2,000,115	100.00
00093432	CHF AFG MULTI-SECTOR 2015-1/UN	WFP	Operationally Closed	2,449,008	2,449,008	2,449,008	100.00

Cluster/ Project No.and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
<b>Multi-Sector: Total</b>			<b>10,366,178</b>	<b>10,340,737</b>	<b>8,575,198</b>	<b>82.93</b>

<b>Nutrition</b>						
00101398	AFG-16/3481/SA1/N/INGO/486	NGO/OCHA	On Going	479,585	479,585	0
00102099	AFG-16/3481/AFG/N/NGO/3816	NGO/OCHA	On Going	222,641	222,641	0
00102444	AFG-16/3481/SA2/N/INGO/3605	NGO/OCHA	On Going	447,399	447,399	0
00102445	AFG-16/3481/SA2/N/INGO/3606	NGO/OCHA	On Going	468,077	468,077	0
00102446	AFG-16/3481/SA2/N/INGO/3607	NGO/OCHA	On Going	500,616	500,616	0
00102447	AFG-16/3481/SA2/N/INGO/3666	NGO/OCHA	On Going	359,192	359,192	0
00102646	AFG-16/3481/SA2/N/UN/3264	WHO	On Going	867,488	867,488	22,695 2.62
00103163	AFG-16/3481/SA2/N/UN/3488	WFP	On Going	3,489,030	3,489,030	2,151,825 61.67
00090666	CHF AFG NUTRITION/2014-1/OCHA-	NGO/OCHA	Operationally Closed	5,406,540	5,406,540	4,627,844 85.60
00090899	CHF AFG NUTRITION/2014-1/UN Ag	UNICEF	Operationally Closed	5,330,879	5,330,879	5,305,197 99.52
00090899	CHF AFG NUTRITION/2014-1/UN Ag	WFP	Operationally Closed	4,505,681	4,505,681	4,317,452 95.82
00090899	CHF AFG NUTRITION/2014-1/UN Ag	WHO	Operationally Closed	644,607	644,607	644,606 100.00
00095156	CHF AFG NUTRITION/2015-1/OCHA-	NGO/OCHA	Operationally Closed	1,079,748	1,079,748	365,803 33.88
00095157	CHF AFG NUTRITION/2015-1/UN Ag	UNICEF	Operationally Closed	3,101,265	3,101,265	3,098,044 99.90
00095157	CHF AFG NUTRITION/2015-1/UN Ag	WFP	Operationally Closed	3,100,016	3,100,016	3,100,016 100.00
<b>Nutrition: Total</b>				<b>30,002,764</b>	<b>30,002,764</b>	<b>23,633,482 78.77</b>

<b>Protection</b>						
00096971	CHF AFG Protection/2015-1/OCHA	NGO/OCHA	On Going	1,115,240	1,115,240	0
00101399	AFG-16/3481/SA1/APC/INGO/507	NGO/OCHA	On Going	285,797	285,797	0
00102100	AFG-16/3481/AFG/APC/INGO/3784	NGO/OCHA	On Going	347,792	347,792	0
00102101	AFG-16/3481/AFG/APC/INGO/3865	NGO/OCHA	On Going	498,890	498,890	0
00102448	AFG-16/3481/SA2/APC/NGO/3272	NGO/OCHA	On Going	365,175	365,175	0
00102449	AFG-16/3481/SA2/APC/INGO/3294	NGO/OCHA	On Going	347,372	347,372	0
00102450	AFG-16/3481/SA2/APC/NGO/3328	NGO/OCHA	On Going	260,357	260,357	0
00102451	AFG-16/3481/SA2/APC/INGO/3334	NGO/OCHA	On Going	259,279	259,279	0
00102452	AFG-16/3481/SA2/APC/NGO/3598	NGO/OCHA	On Going	167,586	167,586	0
00102453	AFG-16/3481/SA2/APC/NGO/3667	NGO/OCHA	On Going	458,155	458,155	0
00102454	AFG-16/3481/SA2/APC/INGO/3301	NGO/OCHA	On Going	488,649	488,649	0
<b>Protection: Total</b>				<b>4,594,292</b>	<b>4,594,292</b>	<b>0</b>

<b>Water, Sanitation and Hygiene</b>						
00102456	AFG-16/3481/SA2/WASH/INGO/3397	NGO/OCHA	On Going	672,463	672,463	0
00102457	AFG-16/3481/SA2/WASH/NGO/3534	NGO/OCHA	On Going	373,423	373,423	0
00102458	AFG-16/3481/SA2/WASH/INGO/3613	NGO/OCHA	On Going	464,055	464,055	0
00095158	CHF AFG WASH/2015-1/OCHA-NGO	NGO/OCHA	Operationally Closed	4,582,790	4,582,790	2,249,255 49.08
00095169	CHF AFG WASH/2015-1/UN Agency	UNICEF	Operationally Closed	841,812	841,812	864,903 102.74

Cluster/ Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00095169	CHF AFG WASH/2015-1/UN Agency	WHO	Operationally Closed	310,284	310,284	309,240	99.66
<b>Water, Sanitation and Hygiene: Total</b>				<b>7,244,826</b>	<b>7,244,826</b>	<b>3,423,397</b>	<b>47.25</b>
<b>Grand Total</b>				<b>110,302,707</b>	<b>110,269,683</b>	<b>57,414,196</b>	<b>52.07</b>

### 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

**Table 5.3 Expenditure by UNDG Budget Category, as of 31 December 2016 (in US Dollars)**

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2015	Current Year Jan-Dec-2016	Total	
Staff & Personnel Cost	6,635,642	968,200	7,603,842	14.25
Suppl, Comm, Materials	16,014,449	5,976,590	21,991,040	41.21
Equip, Veh, Furn, Depn	854,397	25,638	880,035	1.65
Contractual Services	6,964,405	1,948,509	8,912,914	16.70
Travel (New)	554,485	114,948	669,433	1.25
Transfers and Grants	1,505,713	960,672	2,466,386	4.62
General Operating	10,248,543	597,106	10,845,649	20.32
<b>Programme Costs Total</b>	<b>42,777,635</b>	<b>10,591,663</b>	<b>53,369,297</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	3,303,482	741,416	4,044,898	7.58
<b>Total</b>	<b>46,081,117</b>	<b>11,333,079</b>	<b>57,414,196</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 2016, 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\$ 592,505 was deducted in AA-fees. Cumulatively, as of 31 December 2016, US\$ 1,438,757 has been charged in AA-fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 741,416 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 4,044,898 as of 31 December 2016.

## 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 reporting period, direct costs amounting to US\$ 3,232,189. Cumulatively, as of 31 December 2016, US\$ 5,772,240 has been charged as Direct Costs.

**Table 8. 2016 DIRECT COSTS for Afghanistan CHF**

Project ID	Project name	Participating Organization	Prior Years		Current Year		Total		
			as of 31- Dec - 2015		Jan- Dec 2016		Net Funded amount	Expenditure	Delivery rate %
			Net Funded amount	Expenditure	Net Funded amount	Expenditure			
00090759	CHF AFG Direct Cost 2014	OCHA	928,209	928,209	-	-	928,209	928,209	100.0%
00093709	CHF AFG Direct Cost 2015	OCHA	1,611,842	1,201,575	-	-	1,611,842	1,201,575	74.5%
00098887	CHF AFG Direct Cost 2016	OCHA	-	-	1,610,678	1,037,933	1,610,678	1,037,933	64.4%
00103782	CHF AFG Direct Cost 2017	OCHA	-	-	1,621,510	-	1,621,510	-	0.0%
<b>Total- Direct Cost for Afghanistan CHF</b>			<b>2,540,051</b>	<b>2,129,784</b>	<b>3,232,189</b>	<b>1,037,933</b>	<b>5,772,240</b>	<b>3,167,717</b>	<b>54.9%</b>