



*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 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)



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
(WHO)

CONTRIBUTORS



Belgium



Canada



Denmark



Department for International
Development (DFID)



Germany



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 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 CAR Humanitarian Fund 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/HCF10>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2016, 11 contributors deposited US\$ 145,468,143 in contributions and US\$ 864,962 was earned in interest.

The cumulative source of funds was US\$ 146,333,105 (see respectively, Tables 2 and 3).

Of this amount, US\$ 127,021,516 has been net funded to 11 Participating Organizations, of which US\$ 113,164,084 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 1,454,681. Table 1 provides an overview of the overall sources, uses, and balance of the CAR Humanitarian Fund as of 31 December 2016.

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

	Annual 2015	Annual 2016	Cumulative
Sources of Funds			
Contributions from donors	24,941,768	25,326,307	145,468,143
Fund Earned Interest and Investment Income	60,402	97,416	530,376
Interest Income received from Participating Organizations	-	-	334,586
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	25,002,170	25,423,723	146,333,105
Use of Funds			
Transfers to Participating Organizations	27,741,829	18,249,775	127,384,118
Refunds received from Participating Organizations	-	(46,936)	(362,602)
Net Funded Amount	27,741,829	18,202,838	127,021,516
Administrative Agent Fees	249,418	253,263	1,454,681
Direct Costs: (Steering Committee, Secretariat...etc.)	802,798	888,572	2,554,358
Bank Charges	565	621	2,753
Other Expenditures	-	-	51,715
Total: Uses of Funds	28,794,609	19,345,294	131,085,024
Change in Fund cash balance with Administrative Agent	(3,792,439)	6,078,429	15,248,081
Opening Fund balance (1 January)	12,962,092	9,169,653	-
Closing Fund balance (31 December)	9,169,653	15,248,081	15,248,081
Net Funded Amount	27,741,829	18,202,838	127,021,516
Participating Organizations' Expenditure	25,904,727	23,063,450	113,164,084
Balance of Funds with Participating Organizations			13,857,432

2. PARTNER CONTRIBUTIONS

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

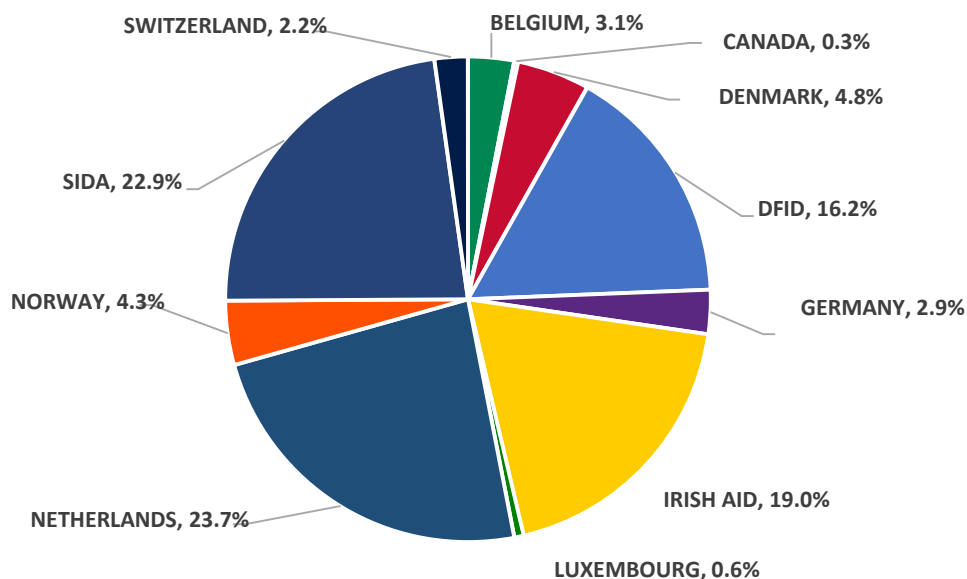
The CAR Humanitarian Fund is currently being financed by 11 contributors, as listed in the table below.

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
BELGIUM	4,437,032	2,180,232	2,256,800	4,437,032
CANADA	390,229	-	390,229	390,229
DENMARK	7,044,182	7,044,182	-	7,044,182
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	23,575,169	18,328,969	5,246,200	23,575,169
GERMANY	4,278,900	-	4,278,900	4,278,900
IRISH AID	27,646,770	24,367,800	3,278,970	27,646,770
LUXEMBOURG	902,453	622,978	279,475	902,453
NETHERLANDS	34,459,630	30,008,430	4,451,200	34,459,630
NORWAY	6,248,279	6,248,279	-	6,248,279
SWEDISH INT'L DEVELOPMENT COOPERATION (SIDA)	33,250,828	28,722,628	4,528,200	33,250,828
SWITZERLAND	3,234,671	2,618,338	616,333	3,234,671
Grand Total	145,468,143	120,141,837	25,326,307	145,468,143

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\$ 530,376.

Interest received from Participating Organizations amounts to US\$ 334,586, bringing the cumulative interest received to US\$ 864,962.

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
Administrative Agent			
Fund Earned Interest and Investment Income	432,959	97,416	530,376
Total: Fund Earned Interest	432,959	97,416	530,376
Participating Organization			
UNDP	121,747		121,747
UNFPA	5,704		5,704
NGO/UNDP	205,435		205,435
UNESCO	1,700		1,700
Total: Agency earned interest	334,586		334,586
Grand Total	767,545	97,416	864,962

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 Assit Refugees, Water and Sanitation (WASH), Early Recovery, Camp Coordination and Management, Emergency Telecommunications, Emergency Reserve, Integrated Projects, and Emergency Response Fund.

11 Participating Organizations have signed the MOU for the CAR Humanitarian Fund since its inception in July 2008.

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

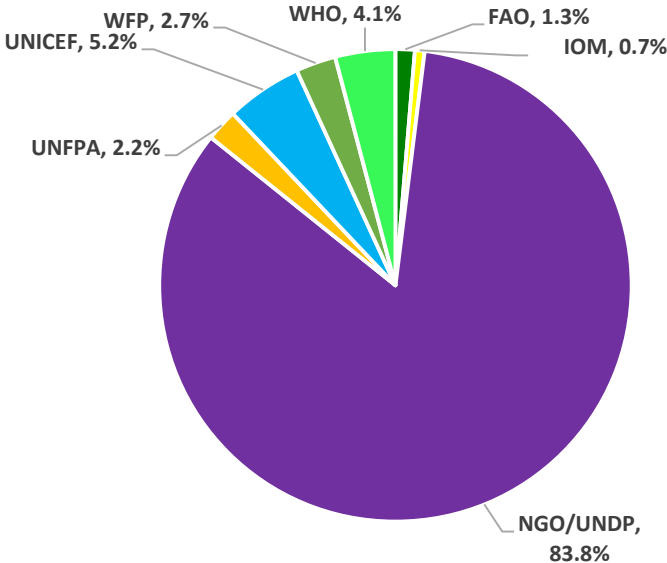
Table 4.1 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

In 2016 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 18,249,775 to 7 Participating Organizations, bringing the total cumulative amount transferred to US\$ 127,384,118 to 11 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	1,546,131		1,546,131	240,000		240,000	1,786,131		1,786,131
IOM	2,095,204		2,095,204	120,000		120,000	2,215,204		2,215,204
NGO/UNDP	89,452,007		89,452,007	15,289,388		15,289,388	104,741,395		104,741,395
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	399,893		399,893	676,504	(14,157)	662,347
UNHCR	533,000		533,000				533,000		533,000
UNICEF	9,654,487	(50,689)	9,603,798	950,445	(46,936)	903,509	10,604,932	(97,625)	10,507,307
WFP	2,630,026		2,630,026	500,050		500,050	3,130,077		3,130,077
WHO	2,005,300	(89,567)	1,915,733	749,998		749,998	2,755,297	(89,567)	2,665,730
Grand Total	109,134,343	(315,666)	108,818,678	18,249,775	(46,936)	18,202,838	127,384,118	(362,602)	127,021,516

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.

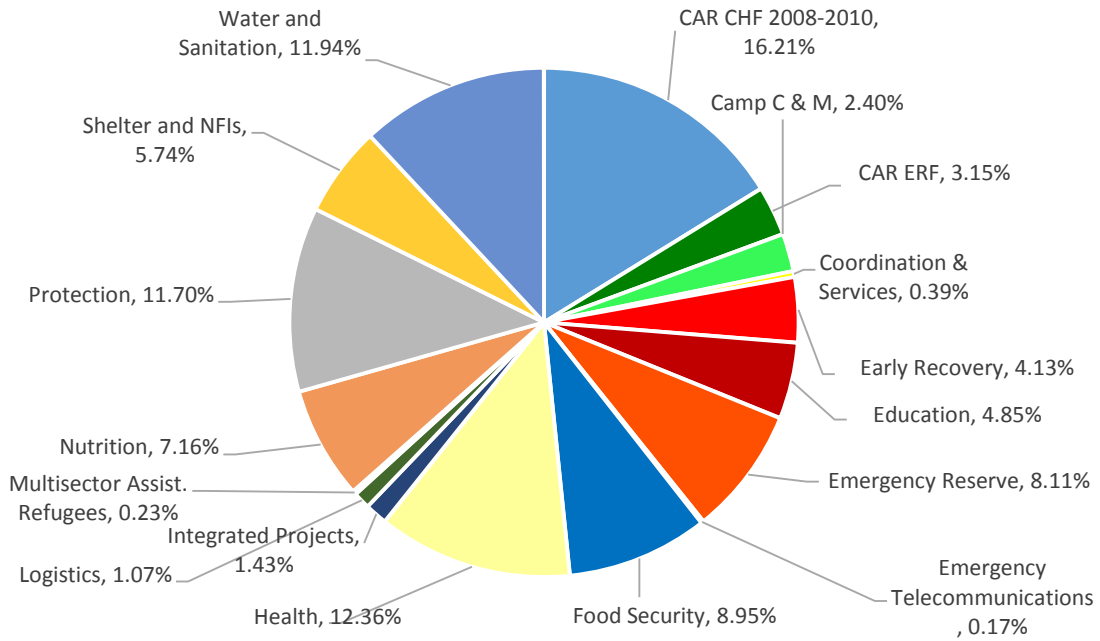
The CAR Humanitarian Fund has the following 17 thematic areas as listed in the table below.

As shown in Figure 3, in 2016, the Clusters receiving the largest share of transfers were: Water and Sanitation (24%) , Health (19%) , and Food Security (13%).

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

Clusters	Cumulative Net Funded Amount
CAR CHF 2008-2010	20,591,298
CAR Emergency Response Fund	4,002,916
Camp Coordination and Mgt	3,049,213
Coordination & Services	497,550
Early Recovery	5,240,990
Education	6,165,133
Emergency Reserve	10,305,771
Emergency Telecommunications	219,264
Food Security	11,369,542
Health	15,705,757
Integrated Projects	1,812,161
Logistics	1,360,588
Multisector Assist. Refugees	291,857
Nutrition	9,088,612
Protection	14,864,359
Shelter and NFIs	7,286,855
Water and Sanitation	15,169,649
Total:	127,021,516

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/HCF10>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2016, US\$ 18,202,838 million was net funded to Participating Organizations, and US\$ 23,063,450 million was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 127,021,516 and cumulative expenditures reported by the Participating Organizations amount to US\$ 113,164,084. This equates to an overall Fund expenditure delivery rate of 89 percent.

The agencies with the three highest delivery rates are: OCHA (118%), UNESCO (100%) and UNHCR (100%)

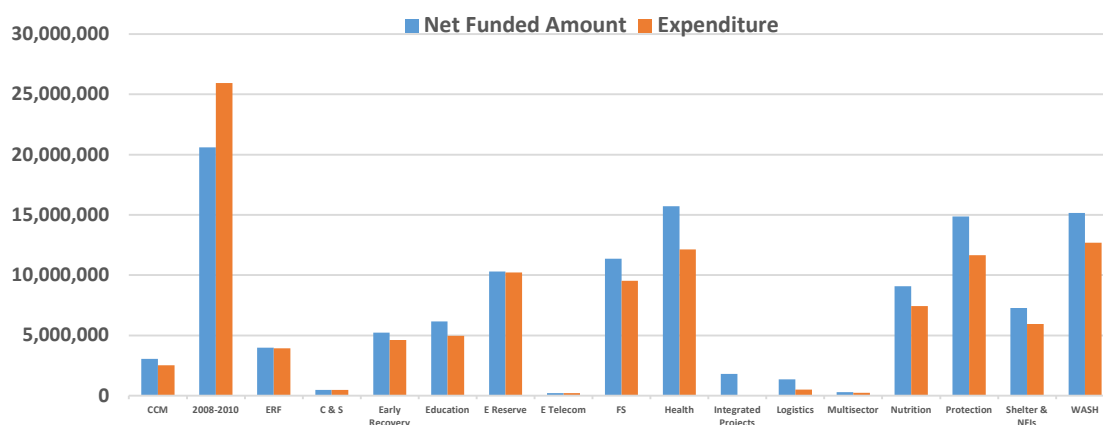
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2016 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2016		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	240,000	187,070	1,786,131	1,632,325	91.39
IOM	120,000	88,554	2,215,204	2,183,758	98.58
NGO/UNDP	15,289,388	20,241,482	104,741,395	93,088,887	88.87
OCHA		0	377,127	446,591	118.42
UNDP		(3,827)	242,108	235,570	97.30
UNESCO			161,089	161,089	100.00
UNFPA	399,893	182,489	662,347	444,942	67.18
UNHCR			533,000	533,000	100.00
UNICEF	903,509	1,687,497	10,507,307	9,889,962	94.12
WFP	500,050	0	3,130,077	2,571,724	82.16
WHO	749,998	680,186	2,665,730	1,976,236	74.13
Total	18,202,838	23,063,450	127,021,516	113,164,084	89.09

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	
Central African Republic					
Camp Coordination and Mgt	392,846	293,420	3,049,213	2,518,927	82.61
CAR CHF 2008-2010		5,879	20,591,298	25,932,378	125.94
CAR Emergency Response Fund			4,002,916	3,944,613	98.54
Coordination & Services			497,550	492,775	99.04
Early Recovery	108,000	2,014,733	5,240,990	4,629,867	88.34
Education	1,182,855	1,081,551	6,165,133	4,969,337	80.60
Emergency Reserve	(23,501)	7,833	10,305,771	10,227,445	99.24
Emergency Telecommunications			219,264	219,264	100.00
Food Security	2,370,851	2,397,019	11,369,542	9,532,744	83.84
Health	3,397,789	3,700,558	15,705,757	12,142,402	77.31
Integrated Projects	1,812,161		1,812,161		0
Logistics	432,000	220,762	1,360,588	520,762	38.27
Multisector Assist. Refugees			291,857	259,833	89.03
Nutrition	1,380,567	2,500,979	9,088,612	7,445,260	81.92
Protection	2,020,113	3,730,152	14,864,359	11,666,681	78.49
Shelter and NFIs	814,951	1,980,062	7,286,855	5,966,601	81.88
Water and Sanitation	4,314,208	5,130,501	15,169,649	12,695,194	83.69
Central African Republic Total:	18,202,838	23,063,450	127,021,516	113,164,084	89.09
Grand Total:	18,202,838	23,063,450	127,021,516	113,164,084	89.09

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



5.2 EXPENDITURE BY PROJECT

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

Table 5.2 Expenditure by Project within Cluster, as of 31 December 2016 (in US Dollars)

Cluster / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Camp Coordination and Mgt							
00091846	2014-CAR CHF-CCCM-NGOs	NGO/UNDP	On Going	399,110	399,110	360,974	90.44
00094153	2015 CAR ER CCM NGO	NGO/UNDP	On Going	160,500	160,500	152,861	95.24
00095016	2015 CAR CCM NGO	NGO/UNDP	On Going	601,553	601,553	402,888	66.97
00100682	CAR-16/HCF10/10/CCCM/INGO/1422	NGO/UNDP	On Going	263,520	263,520	107,000	40.60
00103662	CAR-16/HCF10/12/CCCM/NGO/4018	NGO/UNDP	On Going	129,327	129,327		0
00096447	2015 CAR CCM UN	IOM	Financially Closed	1,495,204	1,495,204	1,495,204	100.00
Camp Coordination and Mgt: Total				3,049,213	3,049,213	2,518,927	82.61

CAR CHF 2008-2010							
00065741	CHF CAR Common Humanitarian Fd	NGO/UNDP	Operationally Closed	29,622		8,543	0
00065741	CHF CAR Common Humanitarian Fd	OCHA	Operationally Closed	400,000	330,536	400,000	121.02
00065741	CHF CAR Common Humanitarian Fd	UNDP	Operationally Closed	180,000	180,000	172,015	95.56
00065741	CHF CAR Common Humanitarian Fd	UNESCO	Operationally Closed	169,800			0
00065741	CHF CAR Common Humanitarian Fd	UNFPA	Operationally Closed	276,611	71,187	71,187	100.00
00065741	CHF CAR Common Humanitarian Fd	UNHCR	Operationally Closed	250,000	250,000	250,000	100.00
00065741	CHF CAR Common Humanitarian Fd	UNICEF	Operationally Closed	2,271,319	1,477,068	1,477,068	100.00
00065741	CHF CAR Common Humanitarian Fd	WFP	Operationally Closed	1,710,765	1,652,462	1,652,462	100.00
00065741	CHF CAR Common Humanitarian Fd	WHO	Operationally Closed	765,248	215,014	214,839	99.92
00072859	CHF CAR - Managing Agent/NGOs	NGO/UNDP	Operationally Closed	18,813,766	16,415,031	21,686,265	132.11
CAR CHF 2008-2010: Total				24,867,131	20,591,298	25,932,378	125.94

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

Coordination & Services

Cluster / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00091849	2014-CAR CHF-Coordination-UN	UNICEF	On Going	497,550	497,550	492,775	99.04
Coordination & Services: Total				497,550	497,550	492,775	99.04

Early Recovery							
00092879	2014-CAR-CHF - Early Recovery	NGO/UNDP	On Going	267,500	267,500	264,255	98.79
00094934	2015-CAR-CHF-Early Recovery NG	NGO/UNDP	On Going	2,896,467	2,896,467	2,726,412	94.13
00102729	CAR-16/HCF10/R/ER/INGO/3612	NGO/UNDP	On Going	108,000	108,000		0
00077987	CAR-CHF - Early Recovery ?NGOs	NGO/UNDP	Operationally Closed	1,969,023	1,969,023	1,639,200	83.25
Early Recovery: Total				5,240,990	5,240,990	4,629,867	88.34

Education							
00090093	2014-CAR-CHF-EDUCATION-NGOs	NGO/UNDP	On Going	614,834	614,834	562,989	91.57
00091745	2014-CAR-CHF-EDUCATION-nGOs	NGO/UNDP	On Going	509,908	509,908	446,587	87.58
00091850	2014-CAR CHF-Education-UN	UNICEF	On Going	500,000	500,000	495,983	99.20
00094470	2015-CAR-CHF-EDUCATION-NGOs	NGO/UNDP	On Going	1,599,226	1,599,226	1,578,866	98.73
00096889	2015-CAR-CHF-EDUCATION-UN	UNICEF	On Going	400,000	400,000	399,998	100.00
00100414	CAR-16/HCF10/10/EDU/INGO/1395	NGO/UNDP	On Going	324,000	324,000	107,000	33.02
00100487	CAR-16/HCF10/10/EDU/NGO/1388	NGO/UNDP	On Going	54,000	54,000	28,431	52.65
00101489	CAR-16/HCF10/10/EDU/NGO/1454	NGO/UNDP	On Going	54,000	54,000	18,153	33.62
00103663	CAR-16/HCF10/12/EDU/INGO/3908	NGO/UNDP	On Going	372,855	372,855		0
00103665	CAR-16/HCF10/12/EDU/INGO/4092	NGO/UNDP	On Going	378,000	378,000		0
00078899	CAR-CHF - Education - NGOs	NGO/UNDP	Operationally Closed	1,041,059	1,041,059	1,014,079	97.41
00077906	CAR-CHF - Education - UN Agenc	UNICEF	Financially Closed	319,973	317,251	317,251	100.00
Education: Total				6,167,855	6,165,133	4,969,337	80.60

Emergency Reserve							
00079077	ER Health NGOs	NGO/UNDP	On Going	1,714,343	1,714,343	2,128,039	124.13
00079277	ER WASH NGOs	NGO/UNDP	On Going	3,081,049	3,081,049	2,618,770	85.00
00080174	ER- WASH - UN Agen	UNDP	On Going	62,108	62,108	63,555	102.33
00080174	ER- WASH - UN Agen	UNICEF	On Going	234,865	211,364	211,364	100.00
00081836	ER Protection NGOs	NGO/UNDP	On Going	1,789,511	1,789,511	2,060,566	115.15
00081837	ER Education NGOs	NGO/UNDP	On Going	600,912	600,912	399,691	66.51
00082706	ER Food Security NGOs	NGO/UNDP	On Going	2,311,316	2,311,316	2,211,943	95.70
00087238	ER Emergency Shelter NGOs	NGO/UNDP	On Going	338,578	338,578	336,926	99.51
00084066	ER- Logistics - UN Agencies	WFP	Financially Closed	150,000	150,000	150,000	100.00
00084435	ER- Coordination- UN Agencies	OCHA	Financially Closed	129,669	46,591	46,591	100.00
Emergency Reserve: Total				10,412,350	10,305,771	10,227,445	99.24

Emergency Telecommunications							
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Cluster / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00089816	CAR-CHF ETC ER 2014 UNAgencies	WFP	On Going	219,264	219,264	219,264	100.00
Emergency Telecommunications: Total				219,264	219,264	219,264	100.00

Food Security							
00077908	CAR-CHF - Food Security ? NGOs	NGO/UNDP	On Going	2,464,241	2,464,241	2,622,354	106.42
00090475	2014 CAR CHF Food security NGO	NGO/UNDP	On Going	2,115,097	2,115,097	1,821,734	86.13
00091847	2014-CAR CHF-Food Security-UN	FAO	On Going	546,131	546,131	539,567	98.80
00094474	2015 CAR CHF Food security NGO	NGO/UNDP	On Going	2,623,225	2,623,225	2,324,896	88.63
00100251	CAR-16/HCF10/10/FSEC/NGO/1418	NGO/UNDP	On Going	194,400	194,400	162,531	83.61
00101095	CAR-16/HCF10/10/FSEC/INGO/1426	NGO/UNDP	On Going	399,600	399,600	318,860	79.79
00101096	CAR-16/HCF10/10/FSEC/INGO/1443	NGO/UNDP	On Going	388,800	388,800	290,810	74.80
00101098	CAR-16/HCF10/10/FSEC/NGO/1390	NGO/UNDP	On Going	270,000	270,000	109,236	40.46
00101099	CAR-16/HCF10/10/FSEC/UN/1431	FAO	On Going	240,000	240,000	127,367	53.07
00103664	CAR-16/HCF10/12/FSEC/NGO/3964	NGO/UNDP	On Going	378,000	378,000		0
00103735	CAR-16/HCF10/12/FSEC/UN/4106	WFP	On Going	500,050	500,050		0
00095694	2015-CAR CHF-Food Security-UN	FAO	Operationally Closed	1,000,000	1,000,000	965,391	96.54
00077907	CAR-CHF - Food Security ? UN	WFP	Financially Closed	249,997	249,997	249,997	100.00
Food Security: Total				11,369,542	11,369,542	9,532,744	83.84

Health							
00077910	CAR-CHF - Health ? NGOs	NGO/UNDP	On Going	3,601,748	3,601,748	2,686,020	74.58
00088455	CAR-CHF-Health-UN Agencies	WHO	On Going	500,000	500,000	500,000	100.00
00089379	2014-CAR-CHF-HEALTH-NGOs	NGO/UNDP	On Going	3,214,429	3,214,429	3,170,219	98.62
00094473	2015-CAR-CHF-HEALTH-NGOs	NGO/UNDP	On Going	3,251,739	3,251,739	3,054,285	93.93
00096751	2015-CAR-CHF-HEALTH-UN	WHO	On Going	740,052	740,052	646,522	87.36
00100490	CAR-16/HCF10/10/HLT/INGO/1432	NGO/UNDP	On Going	215,782	215,782	106,783	49.49
00100491	CAR-16/HCF10/10/HLT/NGO/1497	NGO/UNDP	On Going	53,999	53,999	30,568	56.61
00100939	CAR-16/HCF10/10/HLT/INGO/1406	NGO/UNDP	On Going	594,000	594,000	347,070	58.43
00100940	CAR-16/HCF10/10/HLT/INGO/1446	NGO/UNDP	On Going	377,993	377,993	124,554	32.95
00101343	CAR-16/HCF10/R/HLT/UN/1505	WHO	On Going	249,997	249,997	28,653	11.46
00102317	CAR-16/HCF10/R/HLT/UN/3608	WHO	On Going	500,000	500,000	125,556	25.11
00103659	CAR-16/HCF10/12/HLT/INGO/3918	NGO/UNDP	On Going	324,000	324,000		0
00103660	CAR-16/HCF10/12/HLT/INGO/4005	NGO/UNDP	On Going	378,004	378,004		0
00103667	CAR-16/HCF10/12/HLT/INGO/4097	NGO/UNDP	On Going	378,000	378,000		0
00090568	2014-CAR-CHF-HEALTH-UN	UNICEF	Operationally Closed	1,000,000	1,000,000	999,178	99.92
00100489	CAR-16/HCF10/10/HLT/INGO/1424	NGO/UNDP	Operationally Closed	326,013	326,013	322,994	99.07
Health: Total				15,705,757	15,705,757	12,142,402	77.31

Integrated Projects							
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Cluster / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00103655	CAR-16/HCF10/12/NUT-HLT/4032	NGO/UNDP	On Going	345,601	345,601		0
00103656	CAR-16/HCF10/12/NUT-HLT/3994	NGO/UNDP	On Going	548,639	548,639		0
00103657	CAR-16/HCF10/12/HLT-NUT/4108	NGO/UNDP	On Going	431,921	431,921		0
00103734	CAR-16/HCF10/12/EDU-PROT/4068	NGO/UNDP	On Going	486,000	486,000		0
Integrated Projects: Total				1,812,161	1,812,161		0

Logistics							
00085454	CAR-CHF Logis ER 2013 UN Agen	WFP	On Going	300,000	300,000	300,000	100.00
00096594	2015-CAR-CHF-Logistics-NGOs	NGO/UNDP	On Going	628,588	628,588		0
00101318	CAR-16/HCF10/R/LOG/INGO/1506	NGO/UNDP	On Going	216,000	216,000	106,542	49.33
00101698	CAR-16/HCF10/R/LOG/INGO/3172	NGO/UNDP	Operationally Closed	216,000	216,000	114,220	52.88
Logistics: Total				1,360,588	1,360,588	520,762	38.27

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

Nutrition							
00080267	CAR-CHF - Nutrition - UN Agenc	UNICEF	On Going	1,150,000	1,150,000	1,151,235	100.11
00090476	2014 CAR CHF Nutrition NGOs	NGO/UNDP	On Going	1,526,623	1,526,623	1,246,993	81.68
00094933	2015 CAR CHF Nutrition NGOs	NGO/UNDP	On Going	2,278,837	2,278,837	2,232,848	97.98
00100249	CAR-16/HCF10/10/NUT/INGO/1393	NGO/UNDP	On Going	432,001	432,001	213,084	49.32
00103666	CAR-16/HCF10/12/NUT/INGO/4099	NGO/UNDP	On Going	648,000	648,000		0
00077911	CAR-CHF - Nutrition ? NGOs	NGO/UNDP	Operationally Closed	1,952,585	1,952,585	1,579,414	80.89
00091848	2014-CAR CHF-Nutrition-UN	UNICEF	Operationally Closed	400,000	376,565	376,565	100.00
00096890	2015 CAR CHF Nutrition UN	UNICEF	Operationally Closed	400,001	400,001	324,121	81.03
00100418	CAR-16/HCF10/NUT-HLT/INGO/1492	NGO/UNDP	Operationally Closed	324,000	324,000	321,000	99.07
Nutrition: Total				9,112,047	9,088,612	7,445,260	81.92

Protection							
00077909	CAR-CHF - Protection ? NGOs	NGO/UNDP	On Going	2,863,097	2,542,097	1,608,536	63.28
00089381	2014-CAR-CHF-PROTECTION-NGOs	NGO/UNDP	On Going	5,235,312	5,235,312	4,813,703	91.95
00090079	2014-CAR-CHF-PROTECTION- UN	IOM	On Going	300,000	300,000	300,000	100.00
00094472	2015-CAR-CHF-PROTECTION-NGOs	NGO/UNDP	On Going	2,990,094	2,990,094	2,363,804	79.05
00094513	2015-CAR-CHF-PROTECTION- UN	UNICEF	On Going	1,215,094	1,215,094	1,211,267	99.69
00100250	CAR-16/HCF10/10/PROT/NGO/1391	NGO/UNDP	On Going	216,000	216,000	131,420	60.84
00100419	CAR-16/HCF10/10/PROT/NGO/1374	NGO/UNDP	On Going	162,194	162,194	107,937	66.55

Cluster / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00100488	CAR-16/HCF10/10/PROT/INGO/1501	NGO/UNDP	On Going	108,000	108,000	29,476	27.29
00100683	CAR-16/HCF10/10/PROT/INGO/1410	NGO/UNDP	On Going	216,000	216,000	153,301	70.97
00100753	CAR-16/HCF10/HLT-PROT/UN/1455	UNFPA	On Going	399,893	399,893	182,489	45.63
00100936	CAR-16/HCF10/10/PROT/INGO/1415	NGO/UNDP	On Going	324,025	324,025	106,798	32.96
00100937	CAR-16/HCF10/10/PROT/INGO/1451	NGO/UNDP	On Going	216,000	216,000	96,300	44.58
00103733	CAR-16/HCF10/12/PROT/NGO/3910	NGO/UNDP	On Going	378,000	378,000		0
00077905	CAR-CHF - Protection ? UN Agen	UNHCR	Financially Closed	283,000	283,000	283,000	100.00
00077905	CAR-CHF - Protection ? UN Agen	UNICEF	Financially Closed	300,000	278,649	278,649	100.00
Protection: Total				15,206,710	14,864,359	11,666,681	78.49

Shelter and NFIs							
00089382	2014-CAR-CHF-SHELTER-NGOs	NGO/UNDP	On Going	3,495,528	3,495,528	2,800,556	80.12
00091284	2014-CAR-CHF-SHELTER-UN	IOM	On Going	300,000	300,000	300,000	100.00
00095004	2015-CAR-CHF-SHELTER-NGOs	NGO/UNDP	On Going	1,461,910	1,461,910	1,374,716	94.04
00100411	CAR-16/HCF10/10/NFI/INGO/1476	NGO/UNDP	On Going	248,402	248,402	15,597	6.28
00100416	CAR-16/HCF10/10/NFI/INGO/1437	NGO/UNDP	On Going	221,400	221,400	106,999	48.33
00100681	CAR-16/HCF10/10/NFI/NGO/1481	NGO/UNDP	On Going	237,149	237,149	174,885	73.74
00100941	CAR-16/HCF10/10/NFI/INGO/1469	NGO/UNDP	On Going	108,000	108,000	53,500	49.54
00083759	CAR-CHF - Shelter and NFIs	NGO/UNDP	Operationally Closed	214,000	214,000	139,882	65.37
00096028	2015-CAR-CHF-SHELTER-UN	UNICEF	Operationally Closed	1,000,466	1,000,466	1,000,466	100.00
Shelter and NFIs: Total				7,286,855	7,286,855	5,966,601	81.88

Water and Sanitation							
00077912	CAR-CHF - WASH - NGOs	NGO/UNDP	On Going	1,827,406	1,827,406	1,636,693	89.56
00089384	2014-CAR-CHF-WASH-NGOs	NGO/UNDP	On Going	4,792,353	4,792,353	5,668,228	118.28
00090092	2014-CAR-CHF-WASH-ER-NGOs	NGO/UNDP	On Going	1,337,502	1,284,002	1,201,691	93.59
00094468	2015-CAR-CHF-WASH-NGOs	NGO/UNDP	On Going	2,951,680	2,951,680	2,647,081	89.68
00100274	CAR-16/HCF10/10/WaSH/UN/1387	UNICEF	On Going	350,445	350,445	186,442	53.20
00100412	CAR-16/HCF10/10/WaSH/INGO/1416	NGO/UNDP	On Going	378,000	378,000	161,477	42.72
00100413	CAR-16/HCF10/10/WaSH/INGO/1474	NGO/UNDP	On Going	307,801	307,801	55,745	18.11
00100415	CAR-16/HCF10/R/WaSH/INGO/1504	NGO/UNDP	On Going	259,200	259,200	128,400	49.54
00100417	CAR-16/HCF10/WaSH-NUTHLT/1483	NGO/UNDP	On Going	367,199	367,199	232,939	63.44
00100938	CAR-16/HCF10/10/WaSH/NGO/1384	NGO/UNDP	On Going	297,122	297,122	292,873	98.57

Cluster / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00101094	CAR-16/HCF10/10/WaSH/INGO/1482	NGO/UNDP	On Going	108,001	108,001	53,500	49.54
00101097	CAR-16/HCF10/10/WaSH/INGO/1494	NGO/UNDP	On Going	374,221	374,221	106,826	28.55
00102314	CAR-16/HCF10/R/WaSH/INGO/3610	NGO/UNDP	On Going	183,600	183,600		0
00102315	CAR-16/HCF10/R/WaSH/UN/3616	IOM	On Going	120,000	120,000	88,554	73.80
00102316	CAR-16/HCF10/R/WaSH/UN/3609	UNICEF	On Going	600,000	600,000	234,745	39.12
00103658	CAR-16/HCF10/12/WaSH/INGO/4111	NGO/UNDP	On Going	623,019	623,019		0
00103661	CAR-16/HCF10/12/WaSH/INGO/4085	NGO/UNDP	On Going	345,600	345,600		0
Water and Sanitation: Total				15,223,149	15,169,649	12,695,194	83.69
Grand Total				131,982,260	127,021,516	113,164,084	89.09

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	2006 UNDG Expense Categories
1. Staff and personnel costs	1. Supplies, commodities, equipment & transport
2. Supplies, commodities and materials	2. Personnel
3. Equipment, vehicles, furniture and depreciation	3. Training counterparts
4. Contractual services	4. Contracts
5. Travel	5. Other direct costs
6. Transfers and grants	6. Indirect costs
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	
Supplies, Commodities, Equipment and Transport (Old)	1,727,554	-	1,727,554	1.62
Personnel (Old)	1,202,457	-	1,202,457	1.13
Training of Counterparts (Old)	88,715	-	88,715	0.08
Contracts (Old)	2,478,989	-	2,478,989	2.33
Other direct costs (Old)	23,911,100	-	23,911,100	22.45
Staff & Personnel Cost (New)	1,665,568	312,063	1,977,631	1.86
Suppl, Comm, Materials (New)	3,855,612	538,839	4,394,451	4.13
Equip, Veh, Furn, Depn (New)	8,663,325	3,978,290	12,641,615	11.87
Contractual Services (New)	8,429,781	5,712,042	14,141,823	13.28
Travel (New)	599,778	568,973	1,168,751	1.10
Transfers and Grants (New)	28,625,128	8,403,209	37,028,338	34.77
General Operating (New)	3,897,381	1,850,062	5,747,442	5.40
Programme Costs Total	85,145,387	21,363,479	106,508,866	100.00
¹ Indirect Support Costs Total	4,955,247	1,699,971	6,655,218	6.25
Total	90,100,634	23,063,450	113,164,084	

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%.

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\$ 253,263 was deducted in AA-fees. Cumulatively, as of 31 December 2016, US\$ 1,454,681 has been charged in AA-fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 1,699,971 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 6,655,218 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\$ 888,572. Cumulatively, as of 31 December 2016, US\$ 2,554,358 has been charged as Direct Costs.

Table 8. 2016 DIRECT COSTS for CAR Humanitarian Fund

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			
00086037	CHF CAR Direct Costs	OCHA	822,290	231,333			822,290	231,333	28.1%
00093848	CHF CAR Direct Costs 2015-2016	OCHA	843,496	377,721	888,572	742,547	1,732,068	1,120,268	64.7%
Grand Total			1,665,786	609,054	888,572	742,547	2,554,358	1,351,600	52.9%