



*Empowered lives.
Resilient nations.*

**Consolidated Annual Financial
Report of the Administrative Agent
under
the Afghanistan Common Humanitarian Fund
for the period 1 January to 31 December 2017**

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

15 May 2018

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.

TABLE OF CONTENTS

Introduction	
1. Sources and Uses of Funds	1
2. Partner Contributions	2
3. Interest Earned	4
4. Transfer of Funds	5
5. Expenditure and Financial Delivery Rates ..	8
6. Cost Recovery	18
7. Accountability and Transparency	18
8. Direct Cost	18

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 2017 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.

2017 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the Afghanistan CHF Fund using the pass-through funding modality as of 31 December 2017. 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 2017, 10 contributors deposited US\$ 185,470,438 in contributions and US\$ 506,678 was earned in interest.

The cumulative source of funds was US\$ 185,977,116

Of this amount, US\$ 159,769,261 has been net funded to 8 Participating Organizations, of which US\$ 106,441,419 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 1,854,704. Table 1 provides an overview of the overall sources, uses, and balance of the Afghanistan CHF Fund as of 31 December 2017.

Table 1. Financial Overview, as of 31 December 2017 (in US Dollars)

	Annual 2016	Annual 2017	Cumulative
Sources of Funds			
Contributions from donors	59,250,489	41,594,753	185,470,438
Fund Earned Interest and Investment Income	139,499	292,710	506,338
Interest Income received from Participating Organizations	-	340	340
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	59,389,988	41,887,802	185,977,116
Use of Funds			
Transfers to Participating Organizations	39,453,372	44,980,297	155,283,004
Refunds received from Participating Organizations	(33,024)	(226,621)	(259,645)
Net Funded Amount	39,420,347	44,753,676	155,023,359
Administrative Agent Fees	592,505	415,948	1,854,704
Direct Costs: (Steering Committee, Secretariat...etc.)	3,232,189	(1,026,338)	4,745,902
Bank Charges	1,058	1,370	3,345
Other Expenditures	-	-	-
Total: Uses of Funds	43,246,099	44,144,656	161,627,310
Change in Fund cash balance with Administrative Agent	16,143,889	(2,256,853)	24,349,806
Opening Fund balance (1 January)	10,462,771	26,606,659	-
Closing Fund balance (31 December)	26,606,659	24,349,806	24,349,806
Net Funded Amount (Includes Direct Cost)	42,652,536	43,727,338	159,769,261
Participating Organizations' Expenditure (Includes Direct Cost)	11,333,079	49,027,224	106,441,419
Balance of Funds with Participating Organizations			53,327,841

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2017.

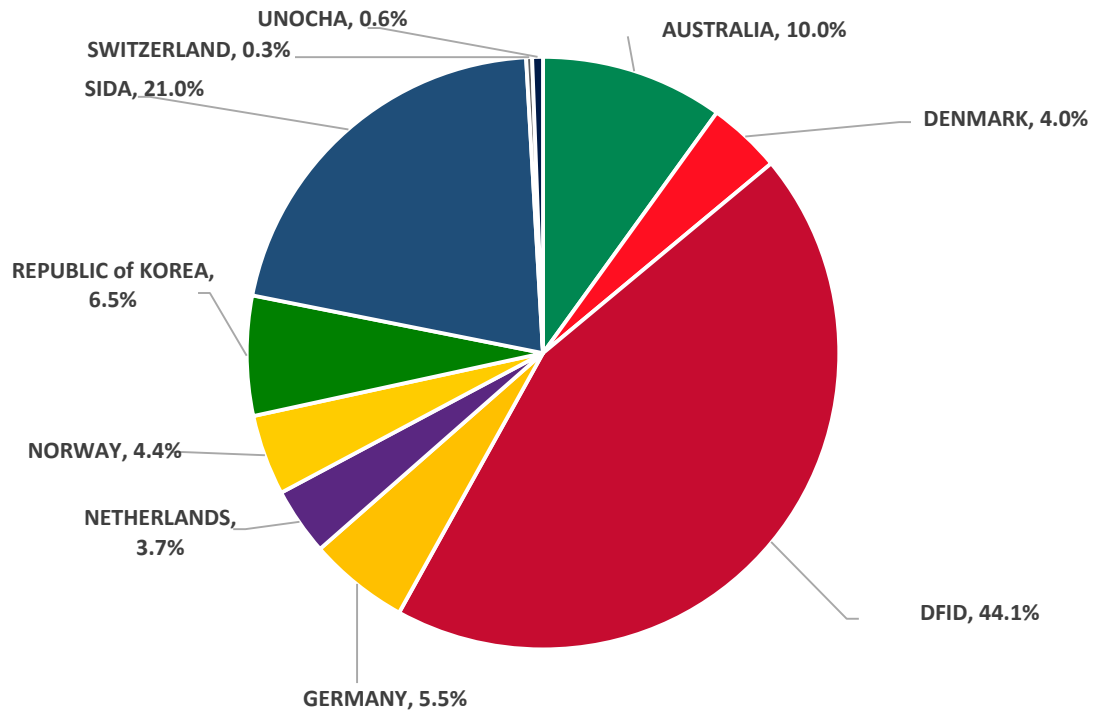
The Afghanistan CHF Fund is currently being financed by 10 contributors, as listed in the table below.

The table below includes commitments made through Standard Administrative Agreements signed up to 31 December 2017, that were deposited in 2017 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 2017 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2016 Deposits	Current Year Jan-Dec-2017 Deposits	Total Deposits
AUSTRALIA	18,466,659	12,363,459	6,103,200	18,466,659
DENMARK	7,407,355	4,564,629	2,842,726	7,407,355
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	81,812,880	65,736,600	16,076,280	81,812,880
GERMANY	10,137,175	10,137,175	-	10,137,175
NETHERLANDS	6,810,000	6,810,000	-	6,810,000
NORWAY	8,169,822	6,060,488	2,109,334	8,169,822
REPUBLIC of KOREA	12,099,513	6,200,000	5,899,513	12,099,513
SWEDISH INT'L DEVELOPMENT COOPERATION (SIDA)	38,879,803	30,516,104	8,363,700	38,879,803
SWITZERLAND	600,000	400,000	200,000	600,000
UNOCHA	1,087,231	1,087,231	-	1,087,231
Grand Total	185,470,438	143,875,686	41,594,753	185,470,438

Figure 1: Deposits by contributor, cumulative as of 31 December 2017



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 2017, Fund earned interest amounts to US\$ 506,338.

Interest received from Participating Organizations amounts to US\$ 340, bringing the cumulative interest received to US\$ 506,678.

Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2017 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Total
Administrative Agent			
Fund Earned Interest and Investment Income	213,628	292,710	506,338
Total: Fund Earned Interest	213,628	292,710	506,338
Participating Organization			
FAO		340	340
Total: Agency earned interest		340	340
Grand Total	213,628	293,050	506,678

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, Coordination, Food Security, Health, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multi-Sector, 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

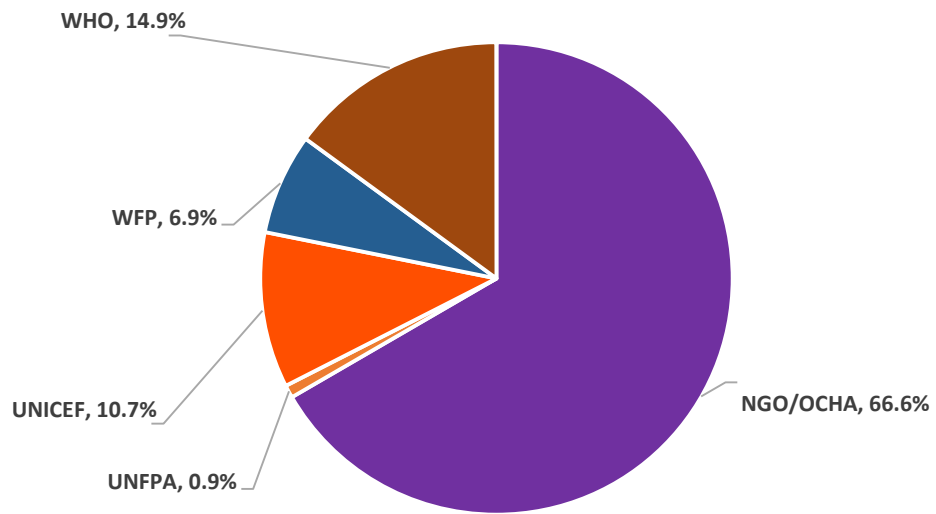
Table 4.1 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

In 2017 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 44,980,297 to 5 Participating Organizations, bringing the total cumulative amount transferred to US\$ 155,283,004 to 8 Participating Organizations (see list below).

Table 4.1 Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2017 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2016			Current Year Jan-Dec-2017			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	983,860		983,860		(171,240)	(171,240)	983,860	(171,240)	812,620
IOM	1,449,983	(25,440)	1,424,543				1,449,983	(25,440)	1,424,543
NGO/OCHA	62,701,010		62,701,010	29,971,640		29,971,640	92,672,650		92,672,650
UNFPA	395,590	(5,614)	389,976	384,761		384,761	780,351	(5,614)	774,737
UNHCR	2,000,115		2,000,115				2,000,115		2,000,115
UNICEF	9,273,956		9,273,956	4,796,250		4,796,250	14,070,206		14,070,206
WFP	19,333,388		19,333,388	3,110,557		3,110,557	22,443,944		22,443,944
WHO	14,164,807	(1,970)	14,162,837	6,717,089	(55,381)	6,661,708	20,881,896	(57,351)	20,824,545
Grand Total	110,302,707	(33,024)	110,269,683	44,980,297	(226,621)	44,753,676	155,283,004	(259,645)	155,023,359

Figure 2: Transfers amount by Participating Organization for the period of 1 January to 31 December 2017



4.2. TRANSFER BY CLUSTER

Table 4.2 shows the total Net Funded Amount by Cluster.

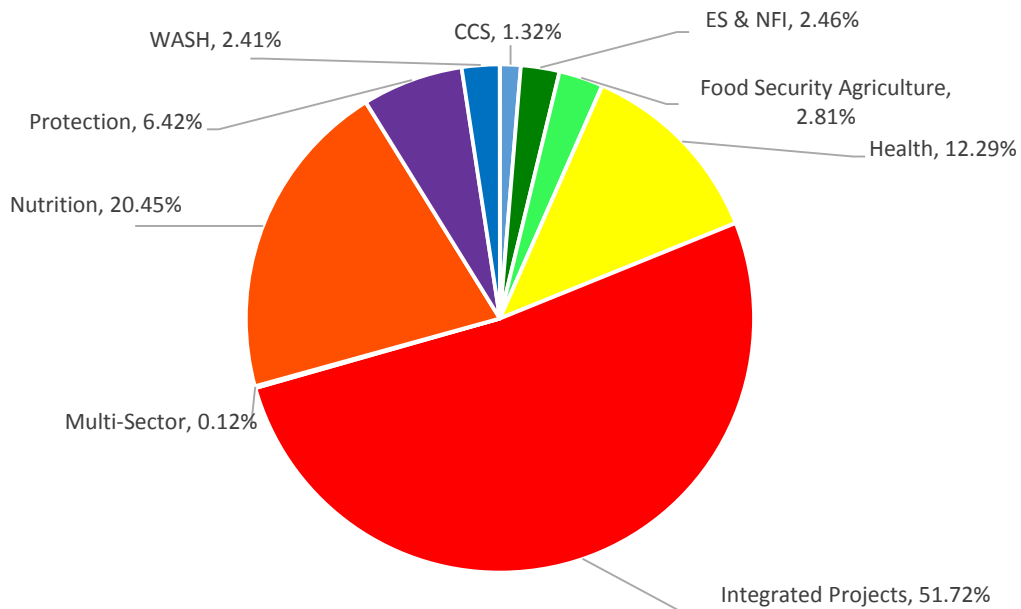
The Afghanistan CHF Fund has the following 9 thematic areas as listed in the table below.

As shown in Figure 3, in 2017, the Clusters receiving the largest share of transfers were: Integrated Projects (52%), Nutrition (20%) , and Health (12%).

Table 4.2 Cumulative net funded amount by Cluster as of 31 December 2017 (in US Dollars)

Sectors	Cumulative Net Funded Amount
Coordination & Common Services	6,379,228
Emergency Shelter and Non-Food	11,251,307
Food Security Agriculture	6,921,883
Health	35,463,849
Integrated Projects	29,663,575
Multi-Sector	10,395,417
Nutrition	39,154,172
Protection	7,468,540
Water, Sanitation and Hygiene	8,325,387
Total:	155,023,359

Figure 3: Net Funded Amounts by Cluster for the Year 2017



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2017 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 2017 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 2017, US\$ 44,753,676 was net funded to Participating Organizations, and US\$ 44,417,808 was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 155,023,359 and cumulative expenditures reported by the Participating Organizations amount to US\$ 101,832,004. This equates to an overall Fund expenditure delivery rate of 66 percent.

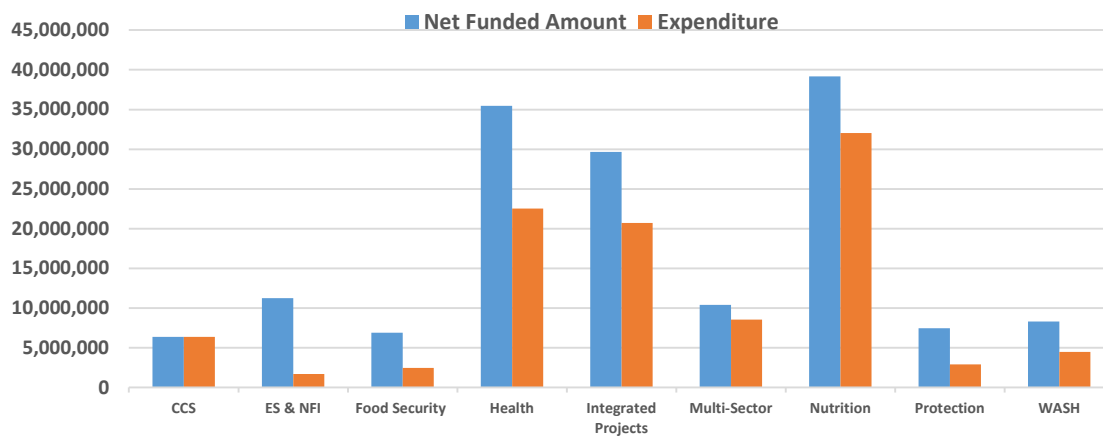
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2017 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2017		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	(171,240)	160,562	812,620	812,620	100.00
IOM			1,424,543	1,424,543	100.00
NGO/OCHA	29,971,640	30,934,962	92,672,650	48,456,137	52.29
UNFPA	384,761	97,280	774,737	487,255	62.89
UNHCR			2,000,115	2,000,115	100.00
UNICEF	4,796,250	2,030,448	14,070,206	11,298,591	80.30
WFP	3,110,557	4,403,564	22,443,944	22,211,519	98.96
WHO	6,661,708	6,790,993	20,824,545	15,141,225	72.71
Total	44,753,676	44,417,808	155,023,359	101,832,004	65.69

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

Country/Sector	Current Year Jan-Dec-2017		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Afghanistan					
Coordination & Common Services	589,575	585,830	6,379,228	6,375,483	99.94
Emergency Shelter and Non-Food	1,099,759	1,015,784	11,251,307	1,719,149	15.28
Food Security Agriculture	1,258,666	1,512,803	6,921,883	2,456,275	35.49
Health	5,499,807	8,196,382	35,463,849	22,542,010	63.56
Integrated Projects	23,144,972	20,705,523	29,663,575	20,705,523	69.80
Multi-Sector	54,680		10,395,417	8,575,198	82.49
Nutrition	9,151,409	8,420,209	39,154,172	32,053,690	81.87
Protection	2,874,249	2,929,728	7,468,540	2,929,728	39.23
Water, Sanitation and Hygiene	1,080,561	1,051,550	8,325,387	4,474,947	53.75
Afghanistan Total:	44,753,676	44,417,808	155,023,359	101,832,004	65.69
Grand Total:	44,753,676	44,417,808	155,023,359	101,832,004	65.69

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 2017 (in US Dollars)

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Coordination & Common Services							
00107221	AFG-17/3481/SA2/CCS/INGO/6852	NGO/OCHA	On Going	589,575	589,575	585,830	99.36
00093431	CHF AFG Coordination and Commo	WFP	Operationally Closed	2,746,042	2,746,042	2,746,042	100.00
00103676	AFG-16/3481/RA2/CCS/UN/4432	WFP	Operationally Closed	43,611	43,611	43,611	100.00
00092186	CHF AFG Coord. and Comm. Serv.	WFP	Financially Closed	3,000,000	3,000,000	3,000,000	100.00
Coordination & Common Services: Total				6,379,228	6,379,228	6,375,483	99.94

Emergency Shelter and Non-Food							
00101387	AFG-16/3481/SA1/ESNFI/INGO/492	NGO/OCHA	On Going	249,800	249,800		0
00102429	AFG-16/SA2/ESNFI/INGO/3420	NGO/OCHA	On Going	516,408	516,408		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
00102093	AFG-16/3481/AFG/ESNFI/NGO/3833	NGO/OCHA	Operationally Closed	906,144	906,144		0
00102094	AFG-16/3481/AFG/ESNFI/INGO/385	NGO/OCHA	Operationally Closed	792,841	792,841		0
00102428	AFG-16/SA2/ESNFI/INGO/3266	NGO/OCHA	Operationally Closed	813,982	813,982		0
00102430	AFG-16/SA2/ESNFI/INGO/3504	NGO/OCHA	Operationally Closed	213,207	213,207		0
00102431	AFG-16/SA2/ESNFI/INGO/3535	NGO/OCHA	Operationally Closed	411,958	411,958		0
00102432	AFG-16/3481/SA2/H/INGO/3658	NGO/OCHA	Operationally Closed	268,605	268,605		0
00102433	AFG-16/SA2/ESNFI/INGO/3259	NGO/OCHA	Operationally Closed	765,610	765,610		0
00105428	AFG-17/3481/1SA/APC-ESNFI/5015	NGO/OCHA	Operationally Closed	293,848	293,848	270,301	91.99
00105429	AFG-17/3481/1SA/ESNFI/5024	NGO/OCHA	Operationally Closed	431,595	431,595	374,913	86.87

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00105430	AFG-17/3481/1SA/ESNFI/5075	NGO/OCHA	Operationally Closed	374,315	374,315	370,570	99.00
Emergency Shelter and Non-Food: Total				11,251,307	11,251,307	1,719,149	15.28

Food Security Agriculture							
00102436	AFG-16/3481/SA2/FSAC/INGO/3357	NGO/OCHA	On Going	209,027	209,027		0
00108190	AFG-17/3481/RA4/FSAC/INGO/7611	NGO/OCHA	On Going	411,222	411,222	401,528	97.64
00096970	CHF AFG FS and Agriculture/201	NGO/OCHA	Operationally Closed	1,797,877	1,797,877	291,414	16.21
00102095	AFG-16/3481/AFG/FSAC/INGO/3812	NGO/OCHA	Operationally Closed	369,992	369,992		0
00102096	AFG-16/3481/AFG/FSAC/NGO/3839	NGO/OCHA	Operationally Closed	630,219	630,219		0
00102434	AFG-16/3481/SA2/FSAC/INGO/3267	NGO/OCHA	Operationally Closed	262,664	262,664		0
00102435	AFG-16/3481/SA2/FSAC/INGO/3347	NGO/OCHA	Operationally Closed	628,757	628,757		0
00102437	AFG-16/3481/SA2/FSAC/INGO/3421	NGO/OCHA	Operationally Closed	396,511	396,511		0
00102438	AFG-16/3481/SA2/FSAC/INGO/3662	NGO/OCHA	Operationally Closed	384,310	384,310		0
00102644	AFG-16/3481/SA2/FSAC/UN/3425	FAO	Operationally Closed	983,860	812,620	812,620	100.00
00105432	AFG-17/3481/1SA/FSAC/INGO/5031	NGO/OCHA	Operationally Closed	514,112	514,112	481,001	93.56
00105433	AFG-17/3481/1SA/FSAC/INGO/5172	NGO/OCHA	Operationally Closed	504,572	504,572	469,712	93.09
Food Security Agriculture: Total				7,093,123	6,921,883	2,456,275	35.49

Health							
00095146	CHF AFG HEALTH/2015-1/OCHA-NGO	NGO/OCHA	On Going	5,749,240	5,749,240	1,897,489	33.00
00102645	AFG-16/3481/SA2/H/UN/3412	WHO	On Going	2,482,550	2,482,550	2,378,330	95.80
00105780	AFG-17/3481/1SA/H/NGO/4966	NGO/OCHA	On Going	475,835	475,835	486,114	102.16
00105781	AFG-17/3481/1SA/H/INGO/5000	NGO/OCHA	On Going	257,079	257,079	257,053	99.99
00105782	AFG-17/3481/1SA/H/INGO/5005	NGO/OCHA	On Going	1,211,617	1,211,617	1,207,872	99.69
00105783	AFG-17/3481/1SA/H/INGO/5022	NGO/OCHA	On Going	492,717	492,717	451,342	91.60
00105817	AFG-17/3481/1SA/H/UN/4987	UNFPA	On Going	384,761	384,761	97,280	25.28
00105818	AFG-17/3481/1SA/H/UN/5183	WHO	On Going	2,293,570	2,293,570	498,472	21.73
00107062	AFG-17/3481/RA2/H/UN/6886	WHO	On Going	46,898	46,898		0
00108191	AFG-17/3481/RA4/H/INGO/7609	NGO/OCHA	On Going	391,666	391,666	459,951	117.43

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
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	2,775,310	2,775,310	100.00
00101388	AFG-16/3481/SA1/H/INGO/481	NGO/OCHA	Operationally Closed	382,657	382,657		0
00101389	AFG-16/3481/SA1/H/INGO/485	NGO/OCHA	Operationally Closed	1,402,328	1,402,328		0
00101390	AFG-16/3481/SA1/H/NGO/488	NGO/OCHA	Operationally Closed	304,285	304,285		0
00101391	AFG-16/3481/SA1/H/UN/482	WHO	Operationally Closed	3,150,330	3,150,330	3,080,423	97.78
00101392	AFG-16/3481/SA1/H/NGO/502	NGO/OCHA	Operationally Closed	478,179	478,179		0
00101393	AFG-16/3481/SA1/H/INGO/505	NGO/OCHA	Operationally Closed	637,351	637,351		0
00101394	AFG-16/3481/SA1/H/NGO/506	NGO/OCHA	Operationally Closed	593,126	593,126		0
00101395	AFG-16/3481/SA1/H/NGO/509	NGO/OCHA	Operationally Closed	437,460	437,460		0
00101396	AFG-16/3481/SA1/H/INGO/515	NGO/OCHA	Operationally Closed	556,227	556,227		0
00101397	AFG-16/3481/SA1/H/NGO/518	NGO/OCHA	Operationally Closed	222,309	222,309		0
00102439	AFG-16/3481/SA2/H/NGO/3285	NGO/OCHA	Operationally Closed	476,171	476,171		0
00102440	AFG-16/3481/SA2/H/INGO/3327	NGO/OCHA	Operationally Closed	496,002	496,002		0
00102441	AFG-16/3481/SA2/H/NGO/3423	NGO/OCHA	Operationally Closed	267,259	267,259		0
00102442	AFG-16/3481/SA2/H/INGO/3448	NGO/OCHA	Operationally Closed	378,009	378,009		0
Health: Total				35,525,770	35,463,849	22,542,010	63.56

Integrated Projects							
00101464	AFG-16/3481/SA1/FSAC-ESNFI/531	NGO/OCHA	On Going	726,442	726,442		0
00102098	AFG-16/3481/AFG/H-APC/INGO/382	NGO/OCHA	On Going	451,753	451,753		0
00105431	AFG-17/3481/1SA/ESNFI-APC/4961	NGO/OCHA	On Going	2,169,169	2,169,169	2,012,900	92.80

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00105434	AFG-17/FSAC-ESNFI-WASH-N/5032	NGO/OCHA	On Going	658,590	658,590	621,061	94.30
00105445	AFG-17/1SA/WASH-ESNFIAPC/5014	NGO/OCHA	On Going	751,944	751,944	710,289	94.46
00105784	AFG-17/3481/1SA/APC-H/4985	NGO/OCHA	On Going	736,404	736,404	704,811	95.71
00107222	AFG-17/SA2/FSAC-WASH-APC/6784	NGO/OCHA	On Going	1,192,644	1,192,644	1,165,359	97.71
00107223	AFG-17/SA2/FSAC-CCS-APC/6794	NGO/OCHA	On Going	450,355	450,355	549,540	122.02
00107224	AFG-17/SA2/FSAC-CCS-APC/6788	NGO/OCHA	On Going	710,654	710,654	664,759	93.54
00107225	AFG-17/SA2/H-WASH-APC/6787	NGO/OCHA	On Going	861,543	861,543	806,591	93.62
00107226	AFG-17/SA2/H-FSAC-APC-.../6861	NGO/OCHA	On Going	1,001,817	1,001,817	985,408	98.36
00107227	AFG-17/SA2/H-N-APC/NGO/6764	NGO/OCHA	On Going	718,278	718,278	727,489	101.28
00107228	AFG-17/SA2/H-N-APC/NGO/6817	NGO/OCHA	On Going	579,116	579,116	556,364	96.07
00107229	AFG-17/3481/SA2/H-N-APC/6860	NGO/OCHA	On Going	739,393	739,393	685,828	92.76
00107230	AFG-17/SA2/H-APC-WASH/6777	NGO/OCHA	On Going	705,897	705,897	689,918	97.74
00107231	AFG-17/SA2/H-N-WASH-.../6829	WHO	On Going	4,376,622	4,376,622	752,404	17.19
00107232	AFG-17/3481/SA2/H-APC-N/6792	NGO/OCHA	On Going	880,716	880,716	1,153,686	130.99
00107233	AFG-17/SA2/N-APC-FSAC-.../6749	NGO/OCHA	On Going	1,653,999	1,653,999	1,732,476	104.74
00107236	AFG-17/SA2/APC-FSAC-WASH/6739	NGO/OCHA	On Going	1,509,059	1,509,059	2,190,055	145.13
00107237	AFG-17/3481/SA2/APC-H-N/6797	NGO/OCHA	On Going	1,058,656	1,058,656	1,042,111	98.44
00107238	AFG-17/SA2/APC-WASH-ESNFI/6863	NGO/OCHA	On Going	838,402	838,402	830,937	99.11
00107239	AFG-17/SA2/WASH-N-APC/6849	NGO/OCHA	On Going	700,052	700,052	1,275,620	182.22
00107240	AFG-17/SA2/WASH-FSAC-APC/6825	NGO/OCHA	On Going	851,662	851,662	847,917	99.56
00101459	AFG-16/3481/SA1/ESNFI-FSAC/491	NGO/OCHA	Operationally Closed	364,375	364,375		0
00101460	AFG-16/SA1/ESNFI-FSAC-N-A/517	NGO/OCHA	Operationally Closed	610,585	610,585		0
00101461	AFG-16/SA1/ESNFI-FSAC-N-A/493	NGO/OCHA	Operationally Closed	1,009,747	1,009,747		0
00101462	AFG-16/3481/SA1/FSAC-WASH/511	NGO/OCHA	Operationally Closed	448,742	448,742		0
00101463	AFG-16/ESNFI-FSAC-N-APC-WA/514	NGO/OCHA	Operationally Closed	692,047	692,047		0
00102097	AFG-16/3481/AFG/H-WASHESNFI/IN	NGO/OCHA	Operationally Closed	901,135	901,135		0
00102443	AFG-16/SA2/H-APC/INGO/3571	NGO/OCHA	Operationally Closed	349,387	349,387		0
00102455	AFG-16/SA2/APC-H/INGO/3487	NGO/OCHA	Operationally Closed	450,304	450,304		0
00102459	AFG-16/SA2/WASH-H/INGO/3342	NGO/OCHA	Operationally Closed	514,088	514,088		0

Sector / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Integrated Projects: Total			29,663,575	29,663,575	20,705,523	69.80

Multi-Sector							
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
00095155	CHF AFG MULTI-SECTOR 2015-1/OC	NGO/OCHA	Operationally Closed	3,635,109	3,635,109	1,884,881	51.85
00104261	AFG-16/3481/RA3/MS/INGO/4491	NGO/OCHA	Operationally Closed	54,680	54,680		0
Multi-Sector: Total			10,420,857	10,395,417	8,575,198	82.49	

Nutrition							
00103163	AFG-16/3481/SA2/N/UN/3488	WFP	On Going	3,489,030	3,489,030	3,489,030	100.00
00105435	AFG-17/3481/1SA/N/INGO/5040	NGO/OCHA	On Going	599,223	599,223	546,789	91.25
00105436	AFG-17/3481/1SA/N/INGO/5146	NGO/OCHA	On Going	645,379	645,379	614,497	95.21
00105437	AFG-17/3481/1SA/N/UN/5194	UNICEF	On Going	2,294,574	2,294,574	1,994,205	86.91
00105438	AFG-17/3481/1SA/N/UN/5212	WFP	On Going	3,110,557	3,110,557	3,066,359	98.58
00107414	AFG-17/3481/RA3/N/UN/7319	UNICEF	On Going	2,501,676	2,501,676	56,112	2.24
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	644,607	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	3,101,265	100.00
00095157	CHF AFG NUTRITION/2015-1/UN Ag	WFP	Operationally Closed	3,100,016	3,100,016	3,100,016	100.00
00101398	AFG-16/3481/SA1/N/INGO/486	NGO/OCHA	Operationally Closed	479,585	479,585		0
00102099	AFG-16/3481/AFG/N/NGO/3816	NGO/OCHA	Operationally Closed	222,641	222,641		0
00102444	AFG-16/3481/SA2/N/INGO/3605	NGO/OCHA	Operationally Closed	447,399	447,399		0

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00102445	AFG-16/3481/SA2/N/INGO/3606	NGO/OCHA	Operationally Closed	468,077	468,077		0
00102446	AFG-16/3481/SA2/N/INGO/3607	NGO/OCHA	Operationally Closed	500,616	500,616		0
00102447	AFG-16/3481/SA2/N/INGO/3666	NGO/OCHA	Operationally Closed	359,192	359,192		0
00102646	AFG-16/3481/SA2/N/UN/3264	WHO	Operationally Closed	867,488	867,488	824,514	95.05
Nutrition: Total				39,154,172	39,154,172	32,053,690	81.87

Protection							
00096971	CHF AFG Protection/2015-1/OCHA	NGO/OCHA	On Going	1,115,240	1,115,240		0
00102100	AFG-16/3481/AFG/APC/INGO/3784	NGO/OCHA	On Going	347,792	347,792		0
00102449	AFG-16/3481/SA2/APC/INGO/3294	NGO/OCHA	On Going	347,372	347,372		0
00105439	AFG-17/3481/1SA/APC/INGO/4980	NGO/OCHA	On Going	564,932	564,932	561,187	99.34
00105440	AFG-17/3481/1SA/APC/INGO/5006	NGO/OCHA	On Going	490,059	490,059	611,037	124.69
00107234	AFG-17/3481/SA2/APC/NGO/6821	NGO/OCHA	On Going	411,136	411,136	407,391	99.09
00107235	AFG-17/3481/SA2/APC/NGO/6828	NGO/OCHA	On Going	384,860	384,860	381,115	99.03
00101399	AFG-16/3481/SA1/APC/INGO/507	NGO/OCHA	Operationally Closed	285,797	285,797		0
00102101	AFG-16/3481/AFG/APC/INGO/3865	NGO/OCHA	Operationally Closed	498,890	498,890		0
00102448	AFG-16/3481/SA2/APC/NGO/3272	NGO/OCHA	Operationally Closed	365,175	365,175		0
00102450	AFG-16/3481/SA2/APC/NGO/3328	NGO/OCHA	Operationally Closed	260,357	260,357		0
00102451	AFG-16/3481/SA2/APC/INGO/3334	NGO/OCHA	Operationally Closed	259,279	259,279		0
00102452	AFG-16/3481/SA2/APC/NGO/3598	NGO/OCHA	Operationally Closed	167,586	167,586		0
00102453	AFG-16/3481/SA2/APC/NGO/3667	NGO/OCHA	Operationally Closed	458,155	458,155		0
00102454	AFG-16/3481/SA2/APC/INGO/3301	NGO/OCHA	Operationally Closed	488,649	488,649		0
00105441	AFG-17/3481/1SA/APC/NGO/5020	NGO/OCHA	Operationally Closed	541,502	541,502	537,757	99.31
00105442	AFG-17/3481/1SA/APC/NGO/5131	NGO/OCHA	Operationally Closed	373,456	373,456	328,601	87.99

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00105986	AFG-17/3481/RA1/APC/INGO/6304	NGO/OCHA	Operationally Closed	108,304	108,304	102,641	94.77
Protection: Total				7,468,540	7,468,540	2,929,728	39.23

Water, Sanitation and Hygiene							
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	841,812	100.00
00095169	CHF AFG WASH/2015-1/UN Agency	WHO	Operationally Closed	310,284	309,240	309,240	100.00
00102456	AFG-16/3481/SA2/WASH/INGO/3397	NGO/OCHA	Operationally Closed	672,463	672,463		0
00102457	AFG-16/3481/SA2/WASH/NGO/3534	NGO/OCHA	Operationally Closed	373,423	373,423		0
00102458	AFG-16/3481/SA2/WASH/INGO/3613	NGO/OCHA	Operationally Closed	464,055	464,055		0
00105443	AFG-17/3481/1SA/WASH/INGO/5023	NGO/OCHA	Operationally Closed	802,862	802,862	803,966	100.14
00105444	AFG-17/3481/1SA/WASH/NGO/5042	NGO/OCHA	Operationally Closed	278,743	278,743	270,674	97.11
Water, Sanitation and Hygiene: Total				8,326,431	8,325,387	4,474,947	53.75

Grand Total				155,283,004	155,023,359	101,832,004	65.69
--------------------	--	--	--	--------------------	--------------------	--------------------	--------------

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.

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 2017 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Total	
Staff & Personnel Cost	7,603,842	11,971,843	19,575,685	20.31
Suppl, Comm, Materials	21,991,040	16,358,094	38,349,133	39.80
Equip, Veh, Furn, Depn	880,035	1,317,235	2,197,270	2.28
Contractual Services	8,912,914	2,604,721	11,517,634	11.95
Travel	669,433	910,257	1,579,689	1.64
Transfers and Grants	2,466,386	4,691,258	7,157,643	7.43
General Operating	10,845,649	5,138,123	15,983,772	16.59
Programme Costs Total	53,369,297	42,991,529	96,360,827	100.00
¹ Indirect Support Costs Total	4,044,898	1,426,279	5,471,177	5.68
Total	57,414,196	44,417,808	101,832,004	

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 2017, 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\$ 415,948 was deducted in AA-fees. Cumulatively, as of 31 December 2017, US\$ 1,854,704 has been charged in AA-fees.
- Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 1,426,279 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 5,471,177 as of 31 December 2017.

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 the reporting period, no direct costs were charged to the fund. Cumulatively, as of 31 December 2017, US\$ 4,745,902 has been charged as Direct Costs.

Table: Direct Costs

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
OCHA	4,745,902	4,609,415	97%
Total:	4,745,902	4,609,415	97%