



*Empowered lives.
Resilient nations.*

**Consolidated Annual Financial
Report of the Administrative Agent
under
the CAR 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>

15 May 2018

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 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 CAR Humanitarian 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/HCF10>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2017, 11 contributors deposited US\$ 174,679,099 in contributions and US\$ 1,015,856 was earned in interest.

The cumulative source of funds was US\$ 175,694,954.

Of this amount, US\$ 152,971,814 has been net funded to 11 Participating Organizations, of which US\$ 137,773,245 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 1,746,791. Table 1 provides an overview of the overall sources, uses, and balance of the CAR Humanitarian 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	25,326,307	29,210,955	174,679,099
Fund Earned Interest and Investment Income	97,416	150,211	680,587
Interest Income received from Participating Organizations	-	683	335,269
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	25,423,723	29,361,849	175,694,954
Use of Funds			
Transfers to Participating Organizations	18,249,775	23,186,778	150,570,895
Refunds received from Participating Organizations	(46,936)	(122,646)	(485,248)
Net Funded Amount	18,202,838	23,064,131	150,085,647
Administrative Agent Fees	253,263	292,110	1,746,791
Direct Costs: (Steering Committee, Secretariat...etc.)	888,572	331,809	2,886,167
Bank Charges	621	515	3,268
Other Expenditures	-	-	51,715
Total: Uses of Funds	19,345,294	23,688,564	154,773,588
Change in Fund cash balance with Administrative Agent	6,078,429	5,673,285	20,921,366
Opening Fund balance (1 January)	9,169,653	15,248,081	-
Closing Fund balance (31 December)	15,248,081	20,921,366	20,921,366
Net Funded Amount (Includes Direct Cost)	19,091,410	23,395,940	152,971,814
Participating Organizations' Expenditure (Includes Direct Cost)	23,063,450	24,609,161	137,773,245
Balance of Funds with Participating Organizations			15,198,569

2. PARTNER CONTRIBUTIONS

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

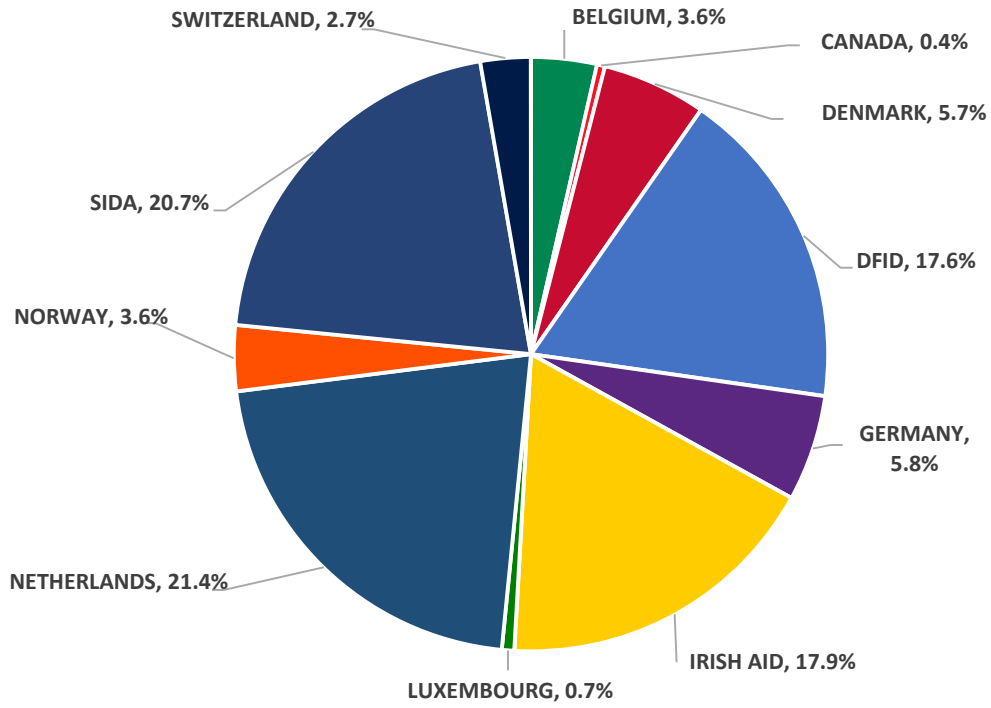
The CAR Humanitarian Fund is currently being financed by 11 contributors, as listed in the table below.

The table below includes commitments made through Standard Administrative Agreements signed up to 31 December 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
BELGIUM	6,233,432	4,437,032	1,796,400	6,233,432
CANADA	767,903	390,229	377,675	767,903
DENMARK	9,914,035	7,044,182	2,869,852	9,914,035
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	30,709,794	23,575,169	7,134,625	30,709,794
GERMANY	10,051,700	4,278,900	5,772,800	10,051,700
IRISH AID	31,235,540	27,646,770	3,588,770	31,235,540
LUXEMBOURG	1,168,578	902,453	266,125	1,168,578
NETHERLANDS	37,414,130	34,459,630	2,954,500	37,414,130
NORWAY	6,248,279	6,248,279	-	6,248,279
SWEDISH INT'L DEVELOPMENT COOPERATION (SIDA)	36,142,420	33,250,828	2,891,592	36,142,420
SWITZERLAND	4,793,288	3,234,671	1,558,617	4,793,288
Grand Total	174,679,099	145,468,143	29,210,955	174,679,099

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\$ 680,587.

Interest received from Participating Organizations amounts to US\$ 335,269, bringing the cumulative interest received to US\$ 1,015,856.

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	530,376	150,211	680,587
Total: Fund Earned Interest	530,376	150,211	680,587
Participating Organization			
FAO		683	683
NGO/UNDP	205,435		205,435
UNDP	121,747		121,747
UNESCO	1,700		1,700
UNFPA	5,704		5,704
Total: Agency earned interest	334,586	683	335,269
Grand Total	864,962	150,894	1,015,856

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 16 Clusters of the CAR Humanitarian Fund namely: Coordination & SVCs, Education, Food Security, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multi-sectoral Assist 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

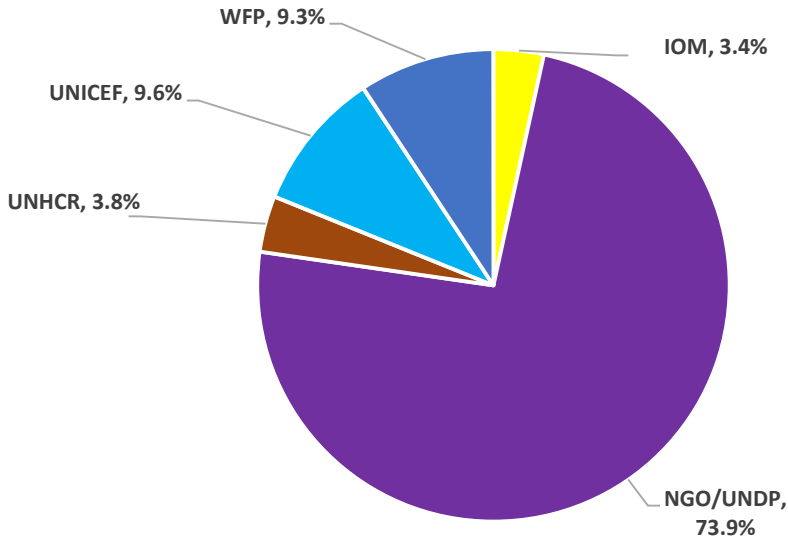
Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

In 2017 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 23,186,778 to 5 Participating Organizations, bringing the total cumulative amount transferred to US\$ 150,570,895 to 11 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	1,786,131		1,786,131		(20,325)	(20,325)	1,786,131	(20,325)	1,765,806
IOM	2,215,204		2,215,204	795,955		795,955	3,011,160		3,011,160
NGO/UNDP	104,741,395		104,741,395	17,124,087		17,124,087	121,865,483		121,865,483
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	676,504	(14,157)	662,347				676,504	(14,157)	662,347
UNHCR	533,000		533,000	892,611		892,611	1,425,611		1,425,611
UNICEF	10,604,932	(97,625)	10,507,307	2,220,000	(8,791)	2,211,209	12,824,932	(106,416)	12,718,516
WFP	3,130,077		3,130,077	2,154,124		2,154,124	5,284,201		5,284,201
WHO	2,755,297	(89,567)	2,665,730		(93,530)	(93,530)	2,755,297	(183,097)	2,572,200
Grand Total	127,384,118	(362,602)	127,021,516	23,186,778	(122,646)	23,064,131	150,570,895	(485,248)	150,085,647

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

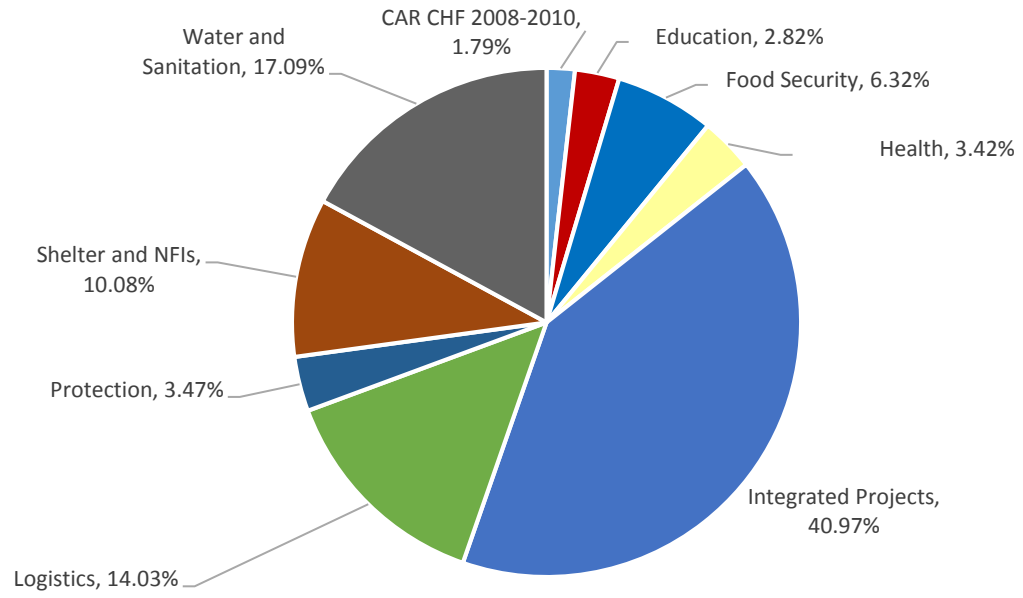
As shown in Figure 3, in 2017, the Clusters receiving the largest share of transfers were: Integrated Projects (41%) , Water and Sanitation (17%) , and Logistics (14%).

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

Sectors	Cumulative Net Funded Amount
CAR CHF 2008-2010	20,591,298
CAR Emergency Response Fund	4,002,916
Camp Coordination and Mgt	3,462,945
Coordination & Services	492,775
Early Recovery	5,240,990
Education	6,815,115
Emergency Reserve	10,305,771
Emergency Telecommunications	219,264
Food Security	12,827,954
Health	16,495,668
Integrated Projects	11,264,517
Logistics	4,597,120
Multisector Assist. Refugees	291,857
Nutrition	9,088,612
Protection	15,665,711
Shelter and NFIs	9,611,566
Water and Sanitation	19,111,567
Total:	150,085,647

Figure 3: Net Funded Amounts by Cluster for the Year 2017¹

¹ This figure excludes 2017 refunds for Coordination & Services cluster, where no transfers were made in 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/HCF10>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2017, US\$ 23,064,131 was net funded to Participating Organizations, and US\$ 21,876,432 was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 150,085,647 and cumulative expenditures reported by the Participating Organizations amount to US\$ 135,040,516. This equates to an overall Fund expenditure delivery rate of 90 percent.

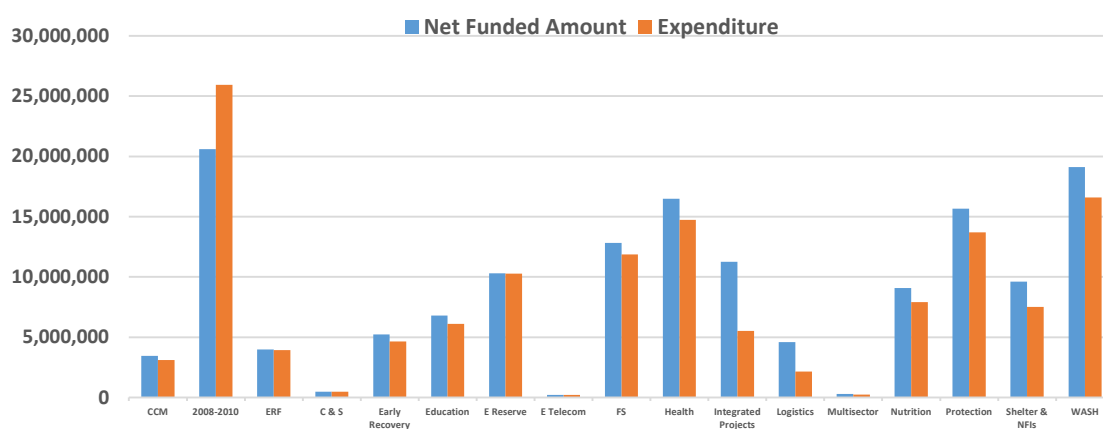
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2017 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2017		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	(20,325)	133,085	1,765,806	1,765,409	99.98
IOM	795,955	433,802	3,011,160	2,617,560	86.93
NGO/UNDP	17,124,087	15,189,188	121,865,483	108,278,076	88.85
OCHA			377,127	446,591	118.42
UNDP		8,543	242,108	244,112	100.83
UNESCO			161,089	161,089	100.00
UNFPA		142,497	662,347	587,440	88.69
UNHCR	892,611	892,611	1,425,611	1,425,611	100.00
UNICEF	2,211,209	2,314,854	12,718,516	12,204,815	95.96
WFP	2,154,124	2,173,368	5,284,201	4,745,092	89.80
WHO	(93,530)	588,484	2,572,200	2,564,720	99.71
Total	23,064,131	21,876,432	150,085,647	135,040,516	89.98

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

Country/Sector	Current Year Jan-Dec-2017		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Central African Republic					
Camp Coordination and Mgt	413,732	593,851	3,462,945	3,112,778	89.89
CAR CHF 2008-2010		178	20,591,298	25,932,557	125.94
CAR Emergency Response Fund		0	4,002,916	3,944,613	98.54
Coordination & Services	(4,775)		492,775	492,775	100.00
Early Recovery		34,603	5,240,990	4,664,470	89.00
Education	649,982	1,143,066	6,815,115	6,112,402	89.69
Emergency Reserve		39,979	10,305,771	10,267,424	99.63
Emergency Telecommunications			219,264	219,264	100.00
Food Security	1,458,413	2,343,751	12,827,954	11,876,494	92.58
Health	789,910	2,603,663	16,495,668	14,746,065	89.39
Integrated Projects	9,452,356	5,533,768	11,264,517	5,533,768	49.13
Logistics	3,236,532	1,651,179	4,597,120	2,171,942	47.25
Multisector Assist. Refugees			291,857	259,833	89.03
Nutrition		470,037	9,088,612	7,915,297	87.09
Protection	801,351	2,024,801	15,665,711	13,691,482	87.40
Shelter and NFIs	2,324,712	1,547,022	9,611,566	7,513,623	78.17
Water and Sanitation	3,941,918	3,890,534	19,111,567	16,585,728	86.78
Central African Republic Total:	23,064,131	21,876,432	150,085,647	135,040,516	89.98
Grand Total:	23,064,131	21,876,432	150,085,647	135,040,516	89.98

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 %	
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	506,066	84.13
00108002	CAR-17/HCF10/13/CCCM/NGO/7331	NGO/UNDP	On Going	143,853	143,853		0
00100682	CAR-16/HCF10/10/CCCM/INGO/1422	NGO/UNDP	Operationally Closed	263,520	263,520	261,080	99.07
00103662	CAR-16/HCF10/12/CCCM/NGO/4018	NGO/UNDP	Operationally Closed	129,327	129,327	129,321	100.00
00104557	CAR-16/HCF10/12/CCCM/NGO/4006	NGO/UNDP	Operationally Closed	269,878	269,878	207,272	76.80
00096447	2015 CAR CCM UN	IOM	Financially Closed	1,495,204	1,495,204	1,495,204	100.00
Camp Coordination and Mgt: Total				3,462,945	3,462,945	3,112,778	89.89

CAR CHF 2008-2010							
00065741	CHF CAR Common Humanitarian Fd	NGO/UNDP	Operationally Closed	29,622			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	180,558	100.31
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	215,014	100.00
00072859	CHF CAR - Managing Agent/NGOs	NGO/UNDP	Operationally Closed	18,813,766	16,415,031	21,686,268	132.11
CAR CHF 2008-2010: Total				24,867,131	20,591,298	25,932,557	125.94

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
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CAR Emergency Response Fund							
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
00088105	ERF CAR - Managing Agents/NGOs	NGO/UNDP	Financially Closed	2,398,735	2,398,735	2,398,735	100.00
CAR Emergency Response Fund: Total				4,159,240	4,002,916	3,944,613	98.54

Coordination & Services							
00091849	2014-CAR CHF-Coordination-UN	UNICEF	On Going	497,550	492,775	492,775	100.00
Coordination & Services: Total				497,550	492,775	492,775	100.00

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	2,726,373	94.13
00102729	CAR-16/HCF10/R/ER/INGO/3612	NGO/UNDP	On Going	108,000	108,000	34,642	32.08
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	4,664,470	89.00

Education							
00090093	2014-CAR-CHF-EDUCATION-NGOs	NGO/UNDP	On Going	614,834	614,834	569,991	92.71
00091745	2014-CAR-CHF-EDUCATION-nGOs	NGO/UNDP	On Going	509,908	509,908	446,568	87.58
00091850	2014-CAR CHF-Education-UN	UNICEF	On Going	500,000	495,983	495,983	100.00
00094470	2015-CAR-CHF-EDUCATION-NGOs	NGO/UNDP	On Going	1,599,226	1,599,226	1,578,866	98.73
00100487	CAR-16/HCF10/10/EDU/NGO/1388	NGO/UNDP	On Going	54,000	54,000	53,506	99.08
00101489	CAR-16/HCF10/10/EDU/NGO/1454	NGO/UNDP	On Going	54,000	54,000	35,429	65.61
00106284	CAR-17/HCF10/AS1/EDU/NGO/6195	NGO/UNDP	On Going	53,999	53,999	25,509	47.24
00106298	CAR-17/HCF10/AS1/EDU/UN/6115	UNICEF	On Going	600,000	600,000	328,448	54.74
00078899	CAR-CHF - Education - NGOs	NGO/UNDP	Operationally Closed	1,041,059	1,041,059	1,027,883	98.73

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00100414	CAR-16/HCF10/10/EDU/INGO/1395	NGO/UNDP	Operationally Closed	324,000	324,000	267,357	82.52
00103663	CAR-16/HCF10/12/EDU/INGO/3908	NGO/UNDP	Operationally Closed	372,855	372,855	332,471	89.17
00103665	CAR-16/HCF10/12/EDU/INGO/4092	NGO/UNDP	Operationally Closed	378,000	378,000	233,140	61.68
00077906	CAR-CHF - Education - UN Agenc	UNICEF	Financially Closed	319,973	317,251	317,251	100.00
00096889	2015-CAR-CHF-EDUCATION-UN	UNICEF	Financially Closed	400,000	400,000	400,000	100.00
Education: Total				6,821,855	6,815,115	6,112,402	89.69

Emergency Reserve							
00079077	ER Health NGOs	NGO/UNDP	Operationally Closed	1,714,343	1,714,343	2,128,039	124.13
00079277	ER WASH NGOs	NGO/UNDP	Operationally Closed	3,081,049	3,081,049	2,658,238	86.28
00080174	ER- WASH - UN Agen	UNDP	Operationally Closed	62,108	62,108	63,555	102.33
00080174	ER- WASH - UN Agen	UNICEF	Operationally Closed	234,865	211,364	211,364	100.00
00081836	ER Protection NGOs	NGO/UNDP	Operationally Closed	1,789,511	1,789,511	2,060,641	115.15
00081837	ER Education NGOs	NGO/UNDP	Operationally Closed	600,912	600,912	399,691	66.51
00082706	ER Food Security NGOs	NGO/UNDP	Operationally Closed	2,311,316	2,311,316	2,212,379	95.72
00087238	ER Emergency Shelter NGOs	NGO/UNDP	Operationally Closed	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	10,267,424	99.63

Emergency Telecommunications							
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							
00090475	2014 CAR CHF Food security NGO	NGO/UNDP	On Going	2,115,097	2,115,097	1,821,665	86.13
00091847	2014-CAR CHF-Food Security-UN	FAO	On Going	546,131	539,567	539,567	100.00
00094474	2015 CAR CHF Food security NGO	NGO/UNDP	On Going	2,623,225	2,623,225	2,525,945	96.29

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00101096	CAR-16/HCF10/10/FSEC/INGO/1443	NGO/UNDP	On Going	388,800	388,800	118,305	30.43
00103664	CAR-16/HCF10/12/FSEC/NGO/3964	NGO/UNDP	On Going	378,000	378,000	334,523	88.50
00103901	CAR-16/HCF10/R/FSEC/UN/4482	WFP	On Going	1,000,010	1,000,010	1,000,001	100.00
00106286	CAR-17/HCF10/AS1/FSEC/6230	NGO/UNDP	On Going	129,600	129,600		0
00107042	CAR-17/HCF10/AS1/FSEC/NGO/6160	NGO/UNDP	On Going	349,127	349,127	158,893	45.51
00077908	CAR-CHF - Food Security ? NGOs	NGO/UNDP	Operationally Closed	2,464,241	2,464,241	2,622,354	106.42
00100251	CAR-16/HCF10/10/FSEC/NGO/1418	NGO/UNDP	Operationally Closed	194,400	194,400	192,679	99.11
00101095	CAR-16/HCF10/10/FSEC/INGO/1426	NGO/UNDP	Operationally Closed	399,600	399,600	318,860	79.79
00101098	CAR-16/HCF10/10/FSEC/NGO/1390	NGO/UNDP	Operationally Closed	270,000	270,000	267,813	99.19
00101099	CAR-16/HCF10/10/FSEC/UN/1431	FAO	Operationally Closed	240,000	240,000	239,603	99.83
00103735	CAR-16/HCF10/12/FSEC/UN/4106	WFP	Operationally Closed	500,050	500,050	500,050	100.00
00077907	CAR-CHF - Food Security ? UN	WFP	Financially Closed	249,997	249,997	249,997	100.00
00095694	2015-CAR CHF-Food Security-UN	FAO	Financially Closed	1,000,000	986,240	986,240	100.00
Food Security: Total				12,848,279	12,827,954	11,876,494	92.58

Health							
00089379	2014-CAR-CHF-HEALTH-NGOs	NGO/UNDP	On Going	3,214,429	3,214,429	3,170,063	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	646,522	646,522	100.00
00100491	CAR-16/HCF10/10/HLT/NGO/1497	NGO/UNDP	On Going	53,999	53,999	53,536	99.14
00101343	CAR-16/HCF10/R/HLT/UN/1505	WHO	On Going	249,997	249,997	245,839	98.34
00102317	CAR-16/HCF10/R/HLT/UN/3608	WHO	On Going	500,000	500,000	496,678	99.34
00103660	CAR-16/HCF10/12/HLT/INGO/4005	NGO/UNDP	On Going	378,004	378,004	265,579	70.26
00106270	CAR-17/HCF10/AS1/HLT/INGO/6007	NGO/UNDP	On Going	270,000	270,000	110,729	41.01
00077910	CAR-CHF - Health ? NGOs	NGO/UNDP	Operationally Closed	3,601,748	3,601,748	2,686,020	74.58
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

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00100490	CAR-16/HCF10/10/HLT/INGO/1432	NGO/UNDP	Operationally Closed	215,782	215,782	213,566	98.97
00100939	CAR-16/HCF10/10/HLT/INGO/1406	NGO/UNDP	Operationally Closed	594,000	594,000	585,806	98.62
00100940	CAR-16/HCF10/10/HLT/INGO/1446	NGO/UNDP	Operationally Closed	377,993	377,993	281,291	74.42
00103659	CAR-16/HCF10/12/HLT/INGO/3918	NGO/UNDP	Operationally Closed	324,000	324,000	255,824	78.96
00103667	CAR-16/HCF10/12/HLT/INGO/4097	NGO/UNDP	Operationally Closed	378,000	378,000	250,394	66.24
00104750	CAR-17/HCF10/13/HLT/INGO/4640	NGO/UNDP	Operationally Closed	216,000	216,000	213,999	99.07
00105875	CAR-17/HCF10/13/HLT/INGO/6128	NGO/UNDP	Operationally Closed	397,440	397,440	393,760	99.07
00088455	CAR-CHF-Health-UN Agencies	WHO	Financially Closed	500,000	500,000	500,000	100.00
Health: Total				16,589,198	16,495,668	14,746,065	89.39

Integrated Projects							
00105581	CAR-16/HCF10/12/ER-PROT/4067	NGO/UNDP	On Going	648,000	648,000	88,547	13.66
00106193	CAR-17/HCF10/AS1/NUT-HLT/6090	NGO/UNDP	On Going	377,945	377,945	128,960	34.12
00106194	CAR-17/HCF10/AS1/NUT-HLT/6202	NGO/UNDP	On Going	202,998	202,998	97,710	48.13
00106267	CAR-17/HCF10/AS1/EDUPROT/5956	NGO/UNDP	On Going	593,994	593,994	173,278	29.17
00106269	CAR-17/HCF10/AS1/NUT-HLT/6209	NGO/UNDP	On Going	129,600	129,600	42,163	32.53
00106282	CAR-17/HCF10/AS1/PROTEU/6064	NGO/UNDP	On Going	486,000	486,000	114,143	23.49
00106285	CAR-17/HCF10/AS1/NUT-HLT/6226	NGO/UNDP	On Going	648,000	648,000	107,000	16.51
00106424	CAR-17/HCF10/AS1/WaSH-NFI/6237	NGO/UNDP	On Going	594,000	594,000		0
00106425	CAR-17/AS1/FSEC-PROTER/5970	NGO/UNDP	On Going	593,999	593,999		0
00106426	CAR-17/HCF10/AS1/FSEC-ER/6229	NGO/UNDP	On Going	432,000	432,000		0
00107651	CAR-17/HCF10/WaSH-PROT/6618	NGO/UNDP	On Going	485,999	485,999		0
00103655	CAR-16/HCF10/12/NUT-HLT/4032	NGO/UNDP	Operationally Closed	345,601	345,601	341,036	98.68
00103656	CAR-16/HCF10/12/NUT-HLT/3994	NGO/UNDP	Operationally Closed	548,639	548,639	548,992	100.06
00103657	CAR-16/HCF10/12/HLT-NUT/4108	NGO/UNDP	Operationally Closed	431,921	431,921	428,054	99.10

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00103734	CAR-16/HCF10/12/EDU-PROT/4068	NGO/UNDP	Operationally Closed	486,000	486,000	323,439	66.55
00103898	CAR-16/HCF10/12/ER-PROT-W/4033	NGO/UNDP	Operationally Closed	1,080,000	1,080,000	611,495	56.62
00103899	CAR-16/HCF10/12/PROT-EDU/4057	NGO/UNDP	Operationally Closed	537,644	537,644	312,686	58.16
00104448	CAR-17/NFI-CCM/PROT/UN/4710	UNHCR	Operationally Closed	750,000	750,000	750,000	100.00
00104453	CAR-16/FSECPROT/NGO/4062	NGO/UNDP	Operationally Closed	702,000	702,000	350,582	49.94
00104464	CAR-17/13/WaSH-PROT/UN/4694	UNICEF	Operationally Closed	500,000	500,000	499,315	99.86
00106852	CAR-17/HCF10/CCCM-PROT/6607	UNHCR	Operationally Closed	142,611	142,611	142,611	100.00
00106882	CAR-17/RE17 HS/NUT-HLT/6578	NGO/UNDP	Operationally Closed	267,476	267,476	197,981	74.02
00106910	CAR-17/RE17 HS/NUTHLT/6601	NGO/UNDP	Operationally Closed	280,091	280,091	275,778	98.46
Integrated Projects: Total				11,264,517	11,264,517	5,533,768	49.13

Logistics							
00096594	2015-CAR-CHF-Logistics-NGOs	NGO/UNDP	On Going	628,588	628,588		0
00104451	CAR-17/HCF10/13/LOG/INGO/4713	NGO/UNDP	On Going	378,000	378,000	137,571	36.39
00106265	CAR-17/HCF10/AS1/LOG/UN/6150	WFP	On Going	500,118	500,118	500,118	100.00
00106266	CAR-17/HCF10/AS1/LOG/INGO/6223	NGO/UNDP	On Going	421,200	421,200	80,767	19.18
00106268	CAR-17/HCF10/AS1/LOG/INGO/5955	NGO/UNDP	On Going	626,400	626,400		0
00106760	CAR-17/HCF10/RE17 HS/LOG/6736	WFP	On Going	653,996	653,996	173,199	26.48
00101318	CAR-16/HCF10/R/LOG/INGO/1506	NGO/UNDP	Operationally Closed	216,000	216,000	213,440	98.82
00101698	CAR-16/HCF10/R/LOG/INGO/3172	NGO/UNDP	Operationally Closed	216,000	216,000	114,220	52.88
00103995	CAR-16/HCF10/12/LOG/INGO/4016	NGO/UNDP	Operationally Closed	205,200	205,200	205,191	100.00
00104450	CAR-17/HCF10/13/LOG/INGO/4711	NGO/UNDP	Operationally Closed	451,618	451,618	447,435	99.07
00085454	CAR-CHF Logis ER 2013 UN Agen	WFP	Financially Closed	300,000	300,000	300,000	100.00
Logistics: Total				4,597,120	4,597,120	2,171,942	47.25

Multisector Assist. Refugees

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
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							
00090476	2014 CAR CHF Nutrition NGOs	NGO/UNDP	On Going	1,526,623	1,526,623	1,281,716	83.96
00094933	2015 CAR CHF Nutrition NGOs	NGO/UNDP	On Going	2,278,837	2,278,837	2,238,306	98.22
00077911	CAR-CHF - Nutrition ? NGOs	NGO/UNDP	Operationally Closed	1,952,585	1,952,585	1,579,414	80.89
00080267	CAR-CHF - Nutrition - UN Agenc	UNICEF	Operationally Closed	1,150,000	1,150,000	1,150,000	100.00
00096890	2015 CAR CHF Nutrition UN	UNICEF	Operationally Closed	400,001	400,001	324,121	81.03
00100249	CAR-16/HCF10/10/NUT/INGO/1393	NGO/UNDP	Operationally Closed	432,001	432,001	424,453	98.25
00100418	CAR-16/HCF10/NUT-HLT/INGO/1492	NGO/UNDP	Operationally Closed	324,000	324,000	321,000	99.07
00103666	CAR-16/HCF10/12/NUT/INGO/4099	NGO/UNDP	Operationally Closed	648,000	648,000	219,722	33.91
00091848	2014-CAR CHF-Nutrition-UN	UNICEF	Financially Closed	400,000	376,565	376,565	100.00
Nutrition: Total				9,112,047	9,088,612	7,915,297	87.09

Protection							
00077909	CAR-CHF - Protection ? NGOs	NGO/UNDP	On Going	2,863,097	2,542,097	1,813,117	71.32
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	2,571,960	86.02
00094513	2015-CAR-CHF-PROTECTION- UN	UNICEF	On Going	1,215,094	1,215,094	1,211,121	99.67
00100419	CAR-16/HCF10/10/PROT/NGO/1374	NGO/UNDP	On Going	162,194	162,194	160,687	99.07
00100753	CAR-16/HCF10/HLT-PROT/UN/1455	UNFPA	On Going	399,893	399,893	324,986	81.27
00103733	CAR-16/HCF10/12/PROT/NGO/3910	NGO/UNDP	On Going	378,000	378,000	374,827	99.16
00106281	CAR-17/HCF10/AS1/PROT/6236	NGO/UNDP	On Going	270,000	270,000	74,126	27.45
00106427	CAR-17/HCF10/AS1/PROT/6213	NGO/UNDP	On Going	129,600	129,600	34,166	26.36
00100250	CAR-16/HCF10/10/PROT/NGO/1391	NGO/UNDP	Operationally Closed	216,000	216,000	215,774	99.90
00100488	CAR-16/HCF10/10/PROT/INGO/1501	NGO/UNDP	Operationally Closed	108,000	108,000	101,249	93.75

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00100683	CAR-16/HCF10/10/PROT/INGO/1410	NGO/UNDP	Operationally Closed	216,000	216,000	214,000	99.07
00100936	CAR-16/HCF10/10/PROT/INGO/1415	NGO/UNDP	Operationally Closed	324,025	324,025	317,956	98.13
00100937	CAR-16/HCF10/10/PROT/INGO/1451	NGO/UNDP	Operationally Closed	216,000	216,000	200,443	92.80
00103996	CAR-16/HCF10/12/PROT/NGO/4013	NGO/UNDP	Operationally Closed	401,751	401,751	401,717	99.99
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				16,008,061	15,665,711	13,691,482	87.40

Shelter and NFIs							
00089382	2014-CAR-CHF-SHELTER-NGOs	NGO/UNDP	On Going	3,495,528	3,495,528	2,803,441	80.20
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	1,442,318	98.66
00100416	CAR-16/HCF10/10/NFI/INGO/1437	NGO/UNDP	On Going	221,400	221,400	219,349	99.07
00105576	CAR-15/HCF10/9/NFI/UN/1273	IOM	On Going	350,000	350,000	349,925	99.98
00105872	CAR-17/HCF10/13/NFI/INGO/5549	NGO/UNDP	On Going	298,080	298,080	50,555	16.96
00105873	CAR-17/HCF10/13/NFI/INGO/5567	NGO/UNDP	On Going	298,080	298,080	73,555	24.68
00106283	CAR-17/HCF10/AS1/NFI/INGO/6210	NGO/UNDP	On Going	332,596	332,596		0
00106911	CAR-17/HCF10/AS1/NFI/UN/6232	IOM	On Going	445,955	445,955	52,431	11.76
00083759	CAR-CHF - Shelter and NFIs	NGO/UNDP	Operationally Closed	214,000	214,000	139,882	65.37
00100411	CAR-16/HCF10/10/NFI/INGO/1476	NGO/UNDP	Operationally Closed	248,402	248,402	198,394	79.87
00100681	CAR-16/HCF10/10/NFI/NGO/1481	NGO/UNDP	Operationally Closed	237,149	237,149	210,814	88.90
00100941	CAR-16/HCF10/10/NFI/INGO/1469	NGO/UNDP	Operationally Closed	108,000	108,000	107,000	99.07
00104449	CAR-17/HCF10/13/NFI/UN/4701	UNICEF	Operationally Closed	600,000	600,000	565,493	94.25
00096028	2015-CAR-CHF-SHELTER-UN	UNICEF	Financially Closed	1,000,466	1,000,466	1,000,466	100.00
Shelter and NFIs: Total				9,611,566	9,611,566	7,513,623	78.17

Water and Sanitation							
00077912	CAR-CHF - WASH - NGOs	NGO/UNDP	On Going	1,827,406	1,827,406	1,636,693	89.56

Sector / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
00089384	2014-CAR-CHF-WASH-NGOs	NGO/UNDP	On Going	4,792,353	4,792,353	5,690,377	118.74
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	2,833,684	96.00
00100938	CAR-16/HCF10/10/WaSH/NGO/1384	NGO/UNDP	On Going	297,122	297,122	292,873	98.57
00103897	CAR-16/HCF10/12/WaSH/INGO/4069	NGO/UNDP	On Going	519,426	519,426	303,080	58.35
00104019	CAR-16/HCF10/12/WaSH/INGO/4093	NGO/UNDP	On Going	540,000	540,000	359,494	66.57
00105874	CAR-17/HCF10/13/WaSH/INGO/5365	NGO/UNDP	On Going	397,275	397,275	151,322	38.09
00105942	CAR-17/HCF10/13/WaSH/UN/6129	UNICEF	On Going	120,000	120,000	120,249	100.21
00106280	CAR-17/HCF10/AS1/WaSH/NGO/6228	NGO/UNDP	On Going	54,000	54,000	26,294	48.69
00106423	CAR-17/HCF10/AS1/WaSH/6221	NGO/UNDP	On Going	378,000	378,000		0
00106647	CAR-17/HCF10/AS1/WaSH/UN/6212	UNICEF	On Going	400,000	400,000	262,199	65.55
00106648	CAR-17/HCF10/AS1/WaSH/6227	NGO/UNDP	On Going	129,600	129,600		0
00107037	CAR-17/HCF10/RE17/HS/WaSH/6621	NGO/UNDP	On Going	467,640	467,640		0
00108003	CAR-17/HCF10/13/WaSH/INGO/7332	NGO/UNDP	On Going	324,001	324,000		0
00100274	CAR-16/HCF10/10/WaSH/UN/1387	UNICEF	Operationally Closed	350,445	350,445	345,337	98.54
00100412	CAR-16/HCF10/10/WaSH/INGO/1416	NGO/UNDP	Operationally Closed	378,000	378,000	313,507	82.94
00100413	CAR-16/HCF10/10/WaSH/INGO/1474	NGO/UNDP	Operationally Closed	307,801	307,801	293,461	95.34
00100415	CAR-16/HCF10/R/WaSH/INGO/1504	NGO/UNDP	Operationally Closed	259,200	259,200	127,010	49.00
00100417	CAR-16/HCF10/WaSH-NUTHLT/1483	NGO/UNDP	Operationally Closed	367,199	367,199	363,799	99.07
00101094	CAR-16/HCF10/10/WaSH/INGO/1482	NGO/UNDP	Operationally Closed	108,001	108,001	85,058	78.76
00101097	CAR-16/HCF10/10/WaSH/INGO/1494	NGO/UNDP	Operationally Closed	374,221	374,221	370,581	99.03
00102314	CAR-16/HCF10/R/WaSH/INGO/3610	NGO/UNDP	Operationally Closed	183,600	183,600	160,472	87.40
00102315	CAR-16/HCF10/R/WaSH/UN/3616	IOM	Operationally Closed	120,000	120,000	120,000	100.00
00102316	CAR-16/HCF10/R/WaSH/UN/3609	UNICEF	Operationally Closed	600,000	600,000	616,379	102.73
00103658	CAR-16/HCF10/12/WaSH/INGO/4111	NGO/UNDP	Operationally Closed	623,019	623,019	389,477	62.51

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00103661	CAR-16/HCF10/12/WaSH/INGO/4085	NGO/UNDP	Operationally Closed	345,600	345,600	310,145	89.74
00104452	CAR-17/HCF10/13/WaSH/INGO/4712	NGO/UNDP	Operationally Closed	215,999	215,999	212,546	98.40
00106826	CAR-17/HCF10/RE17HS/WaSH/6619	NGO/UNDP	Operationally Closed	395,979	395,979		0
Water and Sanitation: Total				19,165,068	19,111,567	16,585,728	86.78
Grand Total				155,169,038	150,085,647	135,040,516	89.98

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

2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

Table 5.3 Expenditure by UNDG Budget Category, as of 31 December 2017 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Total	
Supplies, Commodities, Equipment and Transport (Old)	1,727,554	-	1,727,554	1.36
Personnel (Old)	1,202,457	-	1,202,457	0.95
Training of Counterparts (Old)	88,715	-	88,715	0.07
Contracts (Old)	2,478,989	-	2,478,989	1.95
Other direct costs (Old)	23,911,100	-	23,911,100	18.83
Staff & Personnel Cost (New)	1,977,631	481,522	2,459,153	1.94
Suppl, Comm, Materials (New)	4,394,451	2,795,846	7,190,297	5.66
Equip, Veh, Furn, Depn (New)	12,641,615	3,063,740	15,705,355	12.37
Contractual Services (New)	14,141,823	8,045,127	22,186,950	17.48
Travel (New)	1,168,751	559,492	1,728,243	1.36
Transfers and Grants (New)	37,028,338	1,887,300	38,915,637	30.65
General Operating (New)	5,747,442	3,621,710	9,369,152	7.38
Programme Costs Total	106,508,866	20,454,737	126,963,603	100.00
¹ Indirect Support Costs Total	6,655,218	1,421,695	8,076,913	6.36
Total	113,164,084	21,876,432	135,040,516	

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\$ 292,110 was deducted in AA-fees. Cumulatively, as of 31 December 2017, US\$ 1,746,791 has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 1,421,695 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 8,076,913 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, direct costs charged to the fund amounted to US\$ 961,457. Cumulatively, as of 31 December 2017, US\$ 2,886,167 has been charged as Direct Costs.

Table: Direct Costs

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
OCHA	2,886,167	2,732,729	95%
Total:	2,886,167	2,732,729	95%