



*Empowered lives.
Resilient nations.*

**Consolidated Annual Financial Report on
Activities Implemented under the
DRC Humanitarian Fund
for the period 1 January - 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)



United Nations Development Programme (UNDP)



UN Office for the Coordination of Humanitarian Affairs (OCHA)



Joint United Nations Programme on HIV-AIDS (UNAIDS)



United Nations Population Fund (UNFPA)



United Nations Human Settlements Programme (UN-HABITAT)



United Nations High Commissioner for Refugees (UNHCR)



United Nations Children's Fund (UNICEF)



United Nations Mine Action Service (UNMAS)



United Nations Office for Project

CONTRIBUTORS



The Spanish Agency for International Development Cooperation (AECID)



Australia



Belgium



Canadian International Development Agency (CIDA)



Denmark



Department for International Development (DFID)



Germany



Irish AID



Luxembourg



Netherlands



Norway



Swedish International Development Cooperation Agency (Sida)

Services (UNOPS)



United National
Development Fund for
Women (UNWOMEN)



World Food Programme
(WFP)



World Health
Organization (WHO)

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 DRC 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 DRC Humanitarian Fund. It's posted on the MPTF Office Gateway (<http://mptf.undp.org/factsheet/fund/HCG10>).

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 DRC 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/HCG10>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2017, 12 contributors deposited US\$ 1,038,628,225 in contributions and US\$ 9,378,201 was earned in interest.

The cumulative source of funds was US\$ 1,048,006,426.

Of this amount, US\$ 995,738,778 has been net funded to 15 Participating Organizations, of which US\$ 944,300,389 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 10,386,282. Table 1 provides an overview of the overall sources, uses, and balance of the DRC 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	45,412,411	70,009,318	1,038,628,225
Fund Earned Interest and Investment Income	271,864	226,264	6,860,880
Interest Income received from Participating Organizations	54,098	1,017	2,517,321
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	45,738,373	70,236,599	1,048,006,426
Use of Funds			
Transfers to Participating Organizations	74,499,943	37,309,126	994,358,709
Refunds received from Participating Organizations	(1,082,599)	(1,175,083)	(13,750,572)
Net Funded Amount	73,417,345	36,134,042	980,608,137
Administrative Agent Fees	454,124	700,093	10,386,282
Direct Costs: (Steering Committee, Secretariat...etc.)	3,168,897	6,045,590	15,130,641
Bank Charges	1,422	648	10,800
Other Expenditures	-	-	-
Total: Uses of Funds	77,041,788	42,880,373	1,006,135,860
Change in Fund cash balance with Administrative Agent	(31,303,415)	27,356,226	41,870,566
Opening Fund balance (1 January)	45,817,756	14,514,341	-
Closing Fund balance (31 December)	14,514,341	41,870,566	41,870,566
Net Funded Amount (Includes Direct Cost)	76,586,242	42,179,632	995,738,778
Participating Organizations' Expenditure (Includes Direct Cost)	48,907,057	63,542,564	944,300,389
Balance of Funds with Participating Organizations			51,438,389

2. PARTNER CONTRIBUTIONS

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

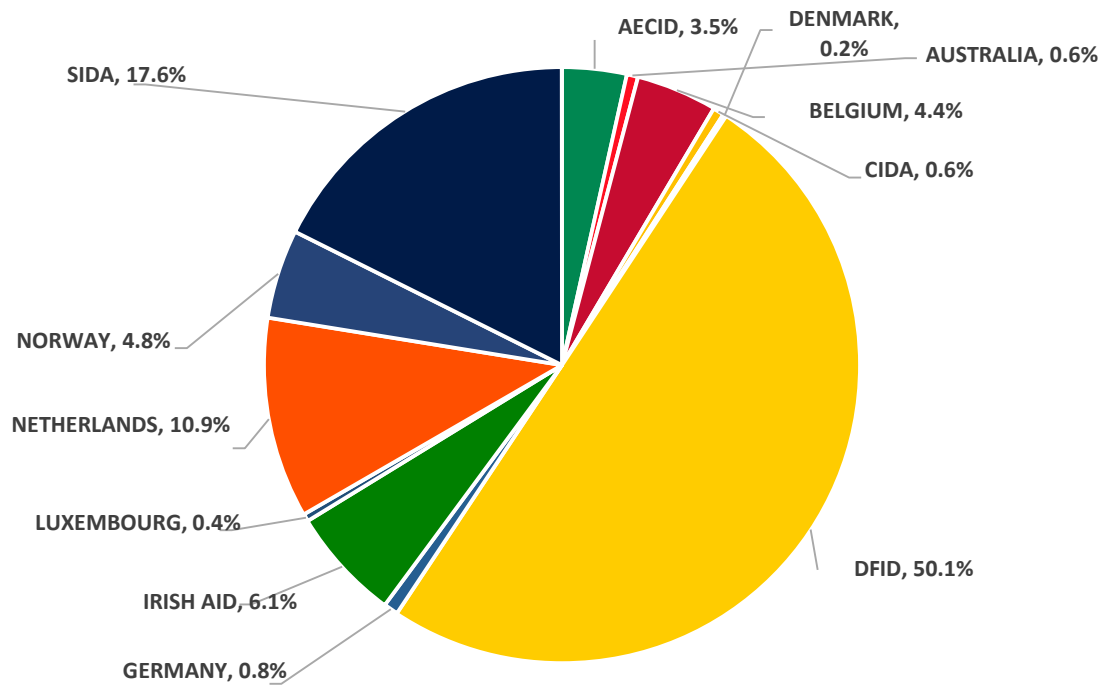
The DRC Humanitarian Fund is currently being financed by 12 contributors, as listed in the table below.

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
The Spanish Agency for International Development Cooperation (AECID)	36,325,886	36,325,886	-	36,325,886
AUSTRALIA	6,317,400	6,317,400	-	6,317,400
BELGIUM	45,673,332	42,080,532	3,592,800	45,673,332
Canadian International Development Agency (CIDA)	6,207,132	6,207,132	-	6,207,132
DENMARK	1,808,449	1,808,449	-	1,808,449
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	520,007,211	489,275,861	30,731,350	520,007,211
GERMANY	8,220,700	-	8,220,700	8,220,700
IRISH AID	63,521,054	59,639,590	3,881,464	63,521,054
LUXEMBOURG	4,213,685	3,947,560	266,125	4,213,685
NETHERLANDS	113,123,480	109,603,580	3,519,900	113,123,480
NORWAY	50,125,664	47,343,041	2,782,623	50,125,664
SWEDISH INT'L DEVELOPMENT COOPERATION (SIDA)	183,084,232	166,069,876	17,014,357	183,084,232
Grand Total	1,038,628,225	968,618,907	70,009,318	1,038,628,225

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\$ 6,860,880.

Interest received from Participating Organizations amounts to US\$ 2,517,321, bringing the cumulative interest received to US\$ 9,378,201.

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	6,634,616	226,264	6,860,880
Total: Fund Earned Interest	6,634,616	226,264	6,860,880
Participating Organization			
FAO	568,028	1,017	569,045
NGO/UNDP	1,007,861		1,007,861
UNDP	692,848		692,848
UNFPA	247,489		247,489
UNWOMEN	78		78
Total: Agency earned interest	2,516,305	1,017	2,517,321
Grand Total	9,150,920	227,281	9,378,201

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 11 Clusters of the DRC Humanitarian Fund namely: Coordination, Education, Food Assistance, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (S & NFIs), Multisectoral, Water and Sanitation (WASH) and DRC Pooled Fund.

14 Participating Organizations have signed the MOU for the DRC Humanitarian Fund since its inception in January 2006.

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

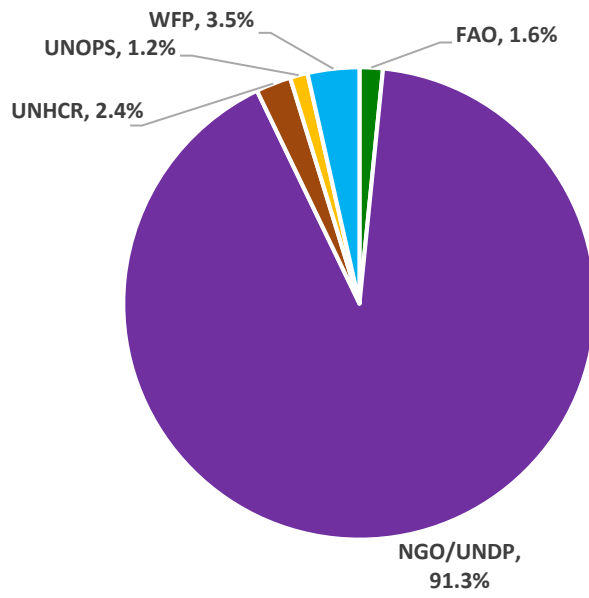
Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

In 2017 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 37,309,126 to 5 Participating Organizations, bringing the total cumulative amount transferred to US\$ 994,358,709 to 14 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	75,375,875	(1,776,781)	73,599,094	594,908	(3,422)	591,486	75,970,783	(1,780,203)	74,190,580
IOM	2,246,136	(20,120)	2,226,016				2,246,136	(20,120)	2,226,016
NGO/UNDP	486,484,769	(6,171,446)	480,313,324	34,049,113	(987,056)	33,062,057	520,533,882	(7,158,501)	513,375,381
OCHA	37,085,865	(2,335,819)	34,750,046				37,085,865	(2,335,819)	34,750,046
UNDP	8,714,531		8,714,531		(7,526)	(7,526)	8,714,531	(7,526)	8,707,005
UNFPA	11,755,990	(482,248)	11,273,742		(5,199)	(5,199)	11,755,990	(487,447)	11,268,543
UNHABITAT	2,414,157		2,414,157				2,414,157		2,414,157
UNHCR	23,596,275		23,596,275	896,186		896,186	24,492,461		24,492,461
UNICEF	185,585,302	(703,833)	184,881,469				185,585,302	(703,833)	184,881,469
UNMAS	400,000		400,000				400,000		400,000
UNOPS	4,723,974		4,723,974	449,997		449,997	5,173,971		5,173,971
UNWOMEN	300,000		300,000				300,000		300,000
WFP	84,455,672		84,455,672	1,318,922	(173,053)	1,145,868	85,774,594	(173,053)	85,601,541
WHO	33,911,036	(1,085,241)	32,825,795		1,173	1,173	33,911,036	(1,084,068)	32,826,968
Grand Total	957,049,583	(12,575,488)	944,474,095	37,309,126	(1,175,083)	36,134,042	994,358,709	(13,750,572)	980,608,137

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



4.2. TRANSFER BY CLUSTER

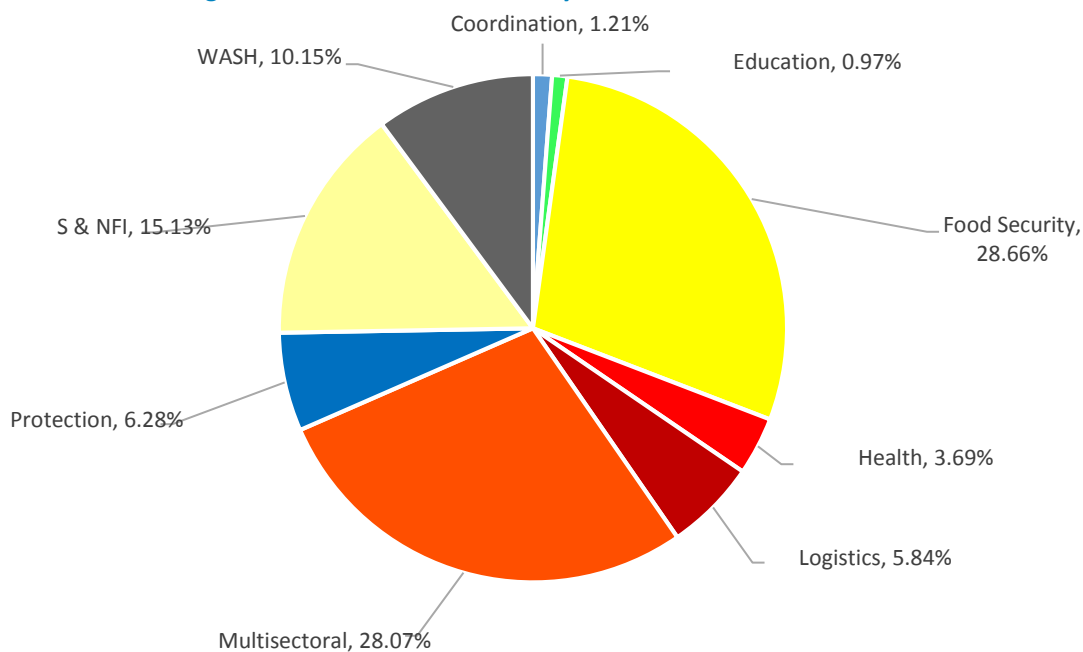
Table 4.2 shows the total Net Funded Amount by Cluster. The DRC Humanitarian Fund has the following 11 thematic areas as listed in the table below.

As shown in Figure 3, in 2017, the Sectors receiving the largest share of transfers were: Food Security (29%), Multisectoral (28%), and Shelter and Non-Food Items (15%).

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

Sectors	Cumulative Net Funded Amount
Coordination	6,329,698
DRC Pooled Fund	525,620,547
Education	16,370,825
Food Security	55,914,767
Health	39,642,990
Logistics	49,439,423
Multisectoral	146,153,220
Nutrition	24,005,020
Protection	25,665,598
Shelter and Non-Food Items (S & NFI)	42,959,092
Water Sanitation and Hygiene	48,506,957
Total:	980,608,137

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



¹ This figure excludes 2017 refunds for DRC Pooled Fund cluster and Nutrition 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/HCG10>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2017, US\$ 36,134,042 was net funded to Participating Organizations, and US\$ 53,215,907 was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 980,608,137 and cumulative expenditures reported by the Participating Organizations amount to US\$ 933,973,732. This equates to an overall Fund expenditure delivery rate of 95 percent.

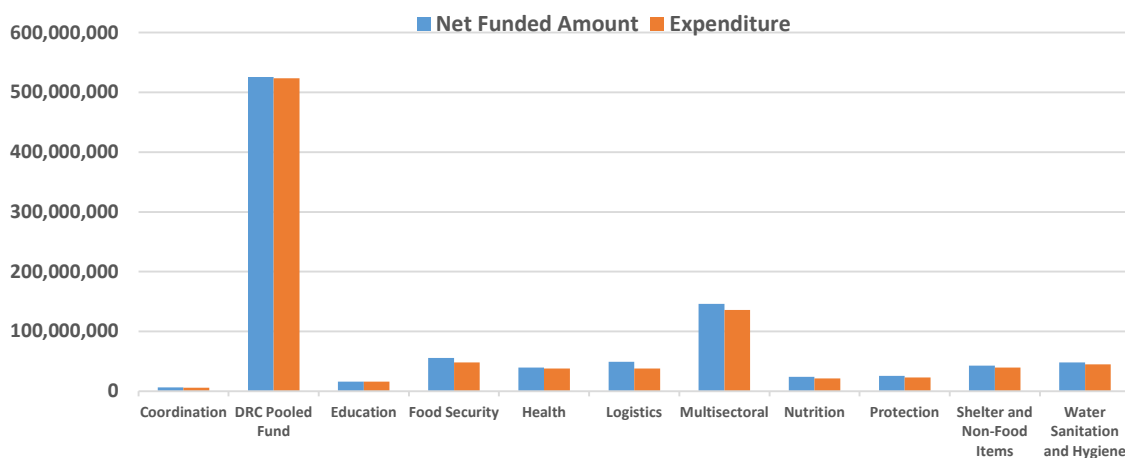
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2017 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2017		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	591,486	1,702,796	74,190,580	74,786,146	100.80
IOM			2,226,016	2,226,016	100.00
NGO/UNDP	33,062,057	47,813,621	513,375,381	479,833,792	93.47
OCHA			34,750,046	36,534,761	105.14
UNAIDS					0
UNDP	(7,526)	197,864	8,707,005	7,516,491	86.33
UNFPA	(5,199)		11,268,543	11,029,522	97.88
UNHABITAT		(77,091)	2,414,157	2,340,094	96.93
UNHCR	896,186	898,551	24,492,461	24,492,461	100.00
UNICEF		851,022	184,881,469	184,874,025	100.00
UNMAS			400,000	400,000	100.00
UNOPS	449,997	447,775	5,173,971	5,147,846	99.50
UNWOMEN			300,000	297,500	99.17
WFP	1,145,868	1,381,370	85,601,541	71,668,703	83.72
WHO	1,173		32,826,968	32,826,375	100.00
Total	36,134,042	53,215,907	980,608,137	933,973,732	95.24

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	
Congo, The Democratic Republic					
Coordination	442,471	733,631	6,329,698	5,764,375	91.07
DRC Pooled Fund	(44,204)	2,365	525,620,547	523,450,216	99.59
Education	354,386	3,041,691	16,370,825	15,944,060	97.39
Food Security	10,487,465	5,425,032	55,914,767	48,321,237	86.42
Health	1,351,370	3,793,380	39,642,990	37,823,961	95.41
Logistics	2,136,162	1,404,190	49,439,423	38,023,770	76.91
Multisectoral	10,269,761	25,615,246	146,153,220	136,155,585	93.16
Nutrition	(408,812)	339,850	24,005,020	21,253,677	88.54
Protection	2,296,753	2,643,683	25,665,598	22,978,367	89.53
Shelter and Non-Food Items	5,536,581	5,353,195	42,959,092	39,448,996	91.83
Water Sanitation and Hygiene	3,712,110	4,863,646	48,506,957	44,809,486	92.38
Congo, The Democratic Republic Total:	36,134,042	53,215,907	980,608,137	933,973,732	95.24
Grand Total:	36,134,042	53,215,907	980,608,137	933,973,732	95.24

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							
00078034	DRC PF- Coordination- UN	UNDP	On Going	2,657,291	2,657,291	2,137,866	80.45
00085225	DRC PF COORDINATION/2013	OCHA	On Going	1,241,462	690,359	690,359	100.00
00085225	DRC PF COORDINATION/2013	UNDP	On Going	1,315,600	1,308,074	1,318,247	100.78
00090338	DRCPF-COORDINATION-UN-2014	UNDP	On Going	314,977	314,977	261,250	82.94
00096021	DRC POOLED FUND COORDINATION 2	UNHCR	On Going	350,000	350,000	350,000	100.00
00100747	DRC PF/COORDINATION/2016/UN	UNICEF	On Going	559,000	559,000	558,877	99.98
00104763	DRC-16/COORD/UNOPS/4624	UNOPS	On Going	449,997	449,997	447,775	99.51
Coordination: Total				6,888,327	6,329,698	5,764,375	91.07
DRC Pooled Fund							
00065241	CHF DRC Pooled Fd	FAO	Operationally Closed	56,292,146	54,620,860	55,221,967	101.10
00065241	CHF DRC Pooled Fd	IOM	Operationally Closed	2,246,136	2,226,016	2,226,016	100.00
00065241	CHF DRC Pooled Fd	OCHA	Operationally Closed	33,844,703	32,773,011	33,844,402	103.27
00065241	CHF DRC Pooled Fd	UNAIDS	Operationally Closed	100,000			0
00065241	CHF DRC Pooled Fd	UNDP	Operationally Closed	4,325,563	4,426,663	3,799,127	85.82
00065241	CHF DRC Pooled Fd	UNFPA	Operationally Closed	9,039,501	8,598,639	8,359,618	97.22
00065241	CHF DRC Pooled Fd	UNHCR	Operationally Closed	15,461,326	15,461,326	15,461,326	100.00
00065241	CHF DRC Pooled Fd	UNICEF	Operationally Closed	116,856,558	116,217,364	116,217,364	100.00
00065241	CHF DRC Pooled Fd	UNMAS	Operationally Closed	200,000	200,000	200,000	100.00
00065241	CHF DRC Pooled Fd	UNOPS	Operationally Closed	4,723,974	4,723,974	4,700,071	99.49
00065241	CHF DRC Pooled Fd	UNWOMEN	Operationally Closed	300,000	300,000	297,500	99.17
00065241	CHF DRC Pooled Fd	WFP	Operationally Closed	41,670,473	41,670,473	38,476,065	92.33
00065241	CHF DRC Pooled Fd	WHO	Operationally Closed	23,530,415	22,458,098	22,458,098	100.00
00072858	CHF DRC - Managing Agent/NGOs	NGO/UNDP	Operationally Closed	230,409,875	221,944,122	222,188,662	100.11
DRC Pooled Fund: Total				539,000,670	525,620,547	523,450,216	99.59
Education							
00078041	DRC PF- Education- UN	UNICEF	On Going	1,226,059	1,213,834	1,213,834	100.00
00085227	DRC PF EDUCATION/2013/UN AGENC	UNICEF	On Going	431,000	431,000	431,000	100.00
00085264	DRC PF EDUCATION/2013/UNDP-NGO	NGO/UNDP	On Going	1,376,875	1,372,052	1,372,052	100.00
00091829	DRC-PF-EDUCATION/2014/UN	UNICEF	On Going	912,929	912,929	911,091	99.80
00095922	DRC/POOLED FUND/EDUCATION/2015/	NGO/UNDP	On Going	1,180,803	1,171,593	1,171,593	100.00
00100745	DRC PF/EDU/2016/UN	UNICEF	On Going	516,000	516,000	515,733	99.95
00103547	DRC PF EDUCATION/2016/MA/NGO	NGO/UNDP	On Going	2,739,415	2,739,415	2,679,191	97.80
00105668	DRC-17/EDU/UR1/NGO/5564	NGO/UNDP	On Going	368,419	368,419	367,500	99.75
00078042	DRC PF- Education- MA/NGO	NGO/UNDP	Operationally Closed	7,651,997	7,645,584	7,282,067	95.25

Sector / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Education: Total			16,403,497	16,370,825	15,944,060	97.39

Food Security							
00078035	DRC PF- Food Security- UN	FAO	On Going	11,263,674	11,163,474	11,163,269	100.00
00078043	DRC - PF- Food Sec-MA/NGOs	NGO/UNDP	On Going	10,862,673	10,861,531	11,878,503	109.36
00085228	DRC PF FOOD SEC./2013/UN AGENC	FAO	On Going	2,579,054	2,575,549	2,547,901	98.93
00085228	DRC PF FOOD SEC./2013/UN AGENC	WFP	On Going	1,397,198	1,397,198	1,397,198	100.00
00091762	DRC PF FOOD SECURITY/2014/MA/N	NGO/UNDP	On Going	1,496,195	1,492,337	1,492,297	100.00
00091815	DRC-PF/FOODSECURITY/2014/UN	FAO	On Going	1,594,908	1,589,696	1,609,304	101.23
00091815	DRC-PF/FOODSECURITY/2014/UN	WFP	On Going	1,100,000	1,100,000	1,100,000	100.00
00098497	POOLED FUND-FOOD SECURITY-NGO-	NGO/UNDP	On Going	5,218,853	4,776,781	4,776,781	100.00
00098570	DRC-POOL FUND-FOOD SECURITY-UN	WFP	On Going	1,400,000	1,400,000	1,365,188	97.51
00099894	DRC PF FOOD SECURITY/2016/UN	WFP	On Going	960,000	960,000	960,000	100.00
00103384	DRC PF-FOOD SEC/2016/MA/NGO	NGO/UNDP	On Going	3,053,702	3,053,702	2,537,025	83.08
00108077	DRC-17/FSEC/UR5/NGO/7428	NGO/UNDP	On Going	415,800	415,800	147,741	35.53
00108078	DRC-17/FSEC/UR5/NGO/7431	NGO/UNDP	On Going	736,837	736,837	34,300	4.66
00108079	DRC-17/FSEC/UR5/NGO/7465	NGO/UNDP	On Going	733,601	733,601		0
00108080	DRC617/FSEC/UR5/NGO/7466	NGO/UNDP	On Going	736,838	736,838		0
00108081	DRC-17/FSEC/UR5/NGO/7486	NGO/UNDP	On Going	1,262,117	1,262,117	531,405	42.10
00108082	DRC-17/FSEC/UR5/NGO/7498	NGO/UNDP	On Going	842,100	842,100	71,753	8.52
00108083	DRC-17/FSEC/UR5/NGO/7500	NGO/UNDP	On Going	526,209	526,209	259,364	49.29
00108084	DRC-17/FSEC/UR5/NGO/7506	NGO/UNDP	On Going	526,313	526,313	308,963	58.70
00108085	DRC-17/FSEC.UR5/NGO/7526	NGO/UNDP	On Going	1,052,625	1,052,625	473,874	45.02
00108086	DRC-17/FSEC/UR5/NGO/7542	NGO/UNDP	On Going	842,100	842,100	46,643	5.54
00108087	DRC-17/FSEC/UR5/NGO/7543	NGO/UNDP	On Going	1,513,395	1,513,395		0
00108089	DRC-17/FSEC/UR5/NGO/7559	NGO/UNDP	On Going	736,838	736,838		0
00085265	DRC PF FOOD SEC./2013/UNDP-NGO	NGO/UNDP	Financially Closed	5,628,528	5,619,728	5,619,728	100.00
Food Security: Total				56,479,556	55,914,767	48,321,237	86.42

Health							
00085229	DRC PF HEALTH/2013/UN AGENCIES	UNFPA	On Going	646,417	637,635	637,635	100.00
00085229	DRC PF HEALTH/2013/UN AGENCIES	WHO	On Going	2,447,494	2,447,494	2,447,493	100.00
00091763	DRC PF HEALTH/2014/MA/NGO	NGO/UNDP	On Going	528,675	528,073	528,073	100.00
00091956	DRC-PF-HEALTH/2014/UN	WHO	On Going	991,813	986,314	986,314	100.00
00096603	DRC-POOLEDFUN-HEALTH-2015-NGO	NGO/UNDP	On Going	2,413,996	2,369,199	2,369,199	100.00
00096651	DRC-POOLED-FUND-HEALTH-2015-UN	UNFPA	On Going	350,000	344,801	344,801	100.00
00096651	DRC-POOLED-FUND-HEALTH-2015-UN	UNHCR	On Going	200,000	200,000	200,000	100.00
00096651	DRC-POOLED-FUND-HEALTH-2015-UN	UNICEF	On Going	1,544,620	1,544,620	1,544,620	100.00
00100484	DRC-PF/HEALTH/2016/MA/NGOs	NGO/UNDP	On Going	6,138,348	6,138,348	5,654,176	92.11
00100746	DRC PF/HEALTH/2016/UN	UNICEF	On Going	602,000	602,000	602,000	100.00
00108074	DRC-17/HLT/UR5/NGO/7439	NGO/UNDP	On Going	167,788	167,788	92,857	55.34
00108076	DRC-17/HLT/UR5/NGO/7482	NGO/UNDP	On Going	894,310	894,310	172,421	19.28

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00078038	DRC PF- Health- UN	UNFPA	Operationally Closed	1,388,267	1,364,827	1,364,827	100.00
00078038	DRC PF- Health- UN	UNICEF	Operationally Closed	881,522	876,352	876,352	100.00
00078038	DRC PF- Health- UN	WHO	Operationally Closed	6,942,487	6,935,062	6,934,471	99.99
00078044	DRC - PF- Health - MA/NGOs	NGO/UNDP	Operationally Closed	10,071,629	10,071,535	9,534,091	94.66
00085267	DRC PF HEALTH/2013/UNDP-NGOs	NGO/UNDP	Operationally Closed	3,570,567	3,534,632	3,534,632	100.00
Health: Total				39,779,933	39,642,990	37,823,961	95.41

Logistics							
00078045	DRC PF- Logistics- UN	WFP	On Going	17,629,153	17,456,100	11,994,144	68.71
00085230	DRC PF LOGISTICS/2013/UN AGENC	WFP	On Going	7,028,284	7,028,284	4,139,476	58.90
00085268	DRC PF LOGISTICS/2013/UNDP-NGO	NGO/UNDP	On Going	3,965,989	3,864,571	3,864,571	100.00
00090973	DRC PF LOGISTICS/ 2014/UN	WFP	On Going	5,604,249	5,604,249	3,826,744	68.28
00094437	DRC PF- LOGISTICS/2015/UN	WFP	On Going	3,189,902	3,189,902	2,973,784	93.22
00098500	DRC-PF-LOGISTICS-NGO-2015	NGO/UNDP	On Going	372,750	372,750	372,750	100.00
00100014	DRC PF LOGISTIC/2016/UN	WFP	On Going	3,255,456	3,255,456	3,255,456	100.00
00106031	DRC-17/LOG/PU1/UN/6293	WFP	On Going	1,318,922	1,318,922	962,709	72.99
00108068	DRC-17/LOG/UR5/NGO/7426	NGO/UNDP	On Going	642,101	642,101	15,750	2.45
00108069	DRC-17/LOG/UR5/NGO/7448	NGO/UNDP	On Going	374,316	374,316	7,070	1.89
00078046	DRC - PF -LOGISTIC-MA/NGOs	NGO/UNDP	Operationally Closed	6,685,585	6,332,772	6,611,316	104.40
Logistics: Total				50,066,707	49,439,423	38,023,770	76.91

Multisectoral							
00078048	DRC-PF:Multisector-MA/NGOs	NGO/UNDP	On Going	15,473,321	15,461,703	16,074,841	103.97
00085231	DRC PF MULTISECT/2013/UN AGENC	UNICEF	On Going	8,600,000	8,595,513	8,595,513	100.00
00090651	DRC PF - MULTISECT/2014/UN	UNFPA	On Going	331,805	322,641	322,641	100.00
00090651	DRC PF - MULTISECT/2014/UN	UNICEF	On Going	6,200,000	6,200,000	6,199,940	100.00
00090651	DRC PF - MULTISECT/2014/UN	WFP	On Going	901,889	901,889	901,889	100.00
00092386	DRC/PF/EBOLA/UN/2014	UNICEF	On Going	712,542	712,542	712,542	100.00
00094439	DRC PF- MULTISECTORIEL/2015/UN	FAO	On Going	4,241,001	4,241,001	4,243,705	100.06
00094439	DRC PF- MULTISECTORIEL/2015/UN	UNHCR	On Going	2,669,997	2,669,997	2,669,997	100.00
00094439	DRC PF- MULTISECTORIEL/2015/UN	UNICEF	On Going	6,728,423	6,728,423	6,728,338	100.00
00094439	DRC PF- MULTISECTORIEL/2015/UN	WFP	On Going	319,068	319,068	316,049	99.05
00095424	DRC PF MULTICUSTER 2015/MA/NGO	NGO/UNDP	On Going	22,794,546	22,794,546	22,214,905	97.46
00100634	DRC PF-MULTISECT/2016/UN	UNICEF	On Going	755,660	755,660	751,824	99.49
00103383	DRC PF-MULTISECT/2016/MA/NGO	NGO/UNDP	On Going	21,814,435	21,814,435	16,300,277	74.72
00104021	DRC-16/MULTISECT/UR01/UNDP/NGO/	NGO/UNDP	On Going	1,891,467	1,891,467	1,730,462	91.49
00105996	DRC-17/MULTISECT/NGO/6284	NGO/UNDP	On Going	1,449,883	1,449,883	516,088	35.60
00106329	DRC-17/MULTISECT/NGO/5849	NGO/UNDP	On Going	1,716,042	1,714,042	410,044	23.92
00106330	DRC-17/MULTISECT/NGO/5702	NGO/UNDP	On Going	1,934,921	1,934,921	249,891	12.91
00106331	DRC-17/MULTISECT/NGO/5850	NGO/UNDP	On Going	561,059	561,059	191,973	34.22
00106903	DRC-17/MULTISECT/UR2/NGO/6687	NGO/UNDP	On Going	998,867	998,867	699,748	70.05
00106943	DRC-17/MULTISECT/UR2/NGO/6653	NGO/UNDP	On Going	684,208	684,208	210,268	30.73

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00078047	DRC PF-Multisector-UN	OCHA	Operationally Closed	2,000,000	1,286,676	2,000,000	155.44
00078047	DRC PF-Multisector-UN	UNICEF	Operationally Closed	30,592,347	30,559,729	30,559,729	100.00
00085272	DRC PF MULTISECT/2013/UNDP-NGO	NGO/UNDP	Operationally Closed	13,577,972	13,554,951	13,554,923	100.00
Multisectoral: Total				146,949,453	146,153,220	136,155,585	93.16

Nutrition							
00085217	DRC PF NUTRITION/2013/UN AGENC	UNICEF	On Going	1,769,503	1,769,503	1,769,503	100.00
00090652	DRC PF NUTRITION/2014/MA/NGO	NGO/UNDP	On Going	972,762	971,180	971,180	100.00
00095924	DRC/PF/NUTRITION/2015/NGO	NGO/UNDP	On Going	534,791	532,112	532,112	100.00
00103548	DRC PF NUTRITION/2016/MA/NGO	NGO/UNDP	On Going	443,895	443,895	174,599	39.33
00108070	DRC-17/NUT/UR5/NGO/7508	NGO/UNDP	On Going	291,304	291,304	166,182	57.05
00078049	DRC - Pooled Fund:Nutrition-UN	UNICEF	Operationally Closed	2,046,120	2,046,120	2,046,120	100.00
00078050	DRC - PF-Nutrition -MA/NGOs	NGO/UNDP	Operationally Closed	12,978,633	12,918,951	10,562,026	81.76
00085271	DRC PF NUTRITION/2013/UNDP-NGO	NGO/UNDP	Financially Closed	5,737,873	5,031,954	5,031,954	100.00
Nutrition: Total				24,774,881	24,005,020	21,253,677	88.54

Protection							
00085232	DRC PF PROTECTION/2013/UN AGEN	UNHABITAT	On Going	1,842,161	1,842,161	1,768,061	95.98
00085232	DRC PF PROTECTION/2013/UN AGEN	UNHCR	On Going	825,471	825,471	825,471	100.00
00085232	DRC PF PROTECTION/2013/UN AGEN	UNMAS	On Going	200,000	200,000	200,000	100.00
00091764	DRC PF PROTECTION/2014/MA/NGO	NGO/UNDP	On Going	1,865,565	1,861,445	1,861,445	100.00
00096604	DRC-POOLED FUND-PROTECTION-2015	NGO/UNDP	On Going	952,371	944,789	944,789	100.00
00098545	DRC-POOLED FUND-PROTECTION-UN-	UNHCR	On Going	300,000	300,000	300,000	100.00
00103546	DRC PF PROTECTION/2016/MA/NGO	NGO/UNDP	On Going	2,333,674	2,333,674	1,926,388	82.55
00105670	DRC-17/PROT/UR1/NGO/5605	NGO/UNDP	On Going	184,218	184,218	172,989	93.90
00105672	DRC-17/PROT/UR1/NGO/5697	NGO/UNDP	On Going	210,507	210,507	202,810	96.34
00106904	DRC-17/PROT/UR2/NGO/6656	NGO/UNDP	On Going	526,313	526,313	43,184	8.20
00107115	DRC-17/PROT/NGO/6881	NGO/UNDP	On Going	315,788	315,788	181,603	57.51
00108071	DRC-17/PROT/UR5/NGO/7438	NGO/UNDP	On Going	499,048	499,048	141,988	28.45
00108072	DRC-17/PROT/UR5/NGO/7470	NGO/UNDP	On Going	69,474	69,474	51,813	74.58
00108073	DRC-17/PROT/UR5/NGO/7568	NGO/UNDP	On Going	498,989	498,989		0
00078037	DRC PF- Protection- MA/NGOs	NGO/UNDP	Operationally Closed	8,762,282	8,761,889	8,329,802	95.07
00085219	DRC PF PROTECTION/2013/UNDP-NG	NGO/UNDP	Operationally Closed	2,448,432	2,442,298	2,178,451	89.20
00078051	DRC - PF- Protection-UN	UNHABITAT	Financially Closed	571,996	571,996	572,033	100.01
00078051	DRC - PF- Protection-UN	UNHCR	Financially Closed	2,622,479	2,622,479	2,622,479	100.00
00078051	DRC - PF- Protection-UN	UNICEF	Financially Closed	655,946	655,061	655,061	100.00
Protection: Total				25,684,711	25,665,598	22,978,367	89.53

Shelter and Non-Food Items							
00091830	DRC-PF-SHELTERANDNFI/2014/UN	UNHCR	On Going	272,342	272,342	272,342	100.00
00095925	DRF/POOLED FUND/SHELTERANDNOFOO	NGO/UNDP	On Going	5,361,029	5,312,884	5,312,884	100.00
00100482	DRC-PF-NFI/2016/MA/NGO	NGO/UNDP	On Going	3,028,746	3,028,212	2,737,178	90.39

Sector / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00100742	DRC PF/NFI/2016/UN	UNICEF	On Going	1,806,000	1,806,000	1,804,765	99.93
00105665	DRC-17/NFI/UR1/NGO/5710	NGO/UNDP	On Going	894,732	894,732	869,611	97.19
00108056	DRC-17/NFI/UR5/NGO/7430	NGO/UNDP	On Going	1,578,938	1,578,938	573,697	36.33
00108062	DRC-17/NFI/UR5/NGO/7432	NGO/UNDP	On Going	1,470,558	1,470,558		0
00108063	DRC-17/NFI/UR5/NGO/7451	NGO/UNDP	On Going	1,641,032	1,641,032	1,376,883	83.90
00078053	DRC-PF-NFI-MA/NGOs	NGO/UNDP	Operationally Closed	17,448,809	17,433,921	16,981,163	97.40
00078052	DRC - PF-NFI-UN	UNHCR	Financially Closed	1,790,846	1,790,846	1,790,846	100.00
00078052	DRC - PF-NFI-UN	UNICEF	Financially Closed	781,433	773,761	773,761	100.00
00085273	DRC PF SHELTER-NFI/2013/UNDP-N	NGO/UNDP	Financially Closed	6,463,540	6,417,907	6,417,907	100.00
00091766	DRC PF SHELTER AND NON FOOD IT	NGO/UNDP	Financially Closed	538,191	537,959	537,959	100.00
Shelter and Non-Food Items: Total				43,076,197	42,959,092	39,448,996	91.83

Water Sanitation and Hygiene							
00085218	DRC PF WASH/2013/UNDP-NGOs	NGO/UNDP	On Going	8,951,982	8,889,649	8,594,732	96.68
00091765	DRC PF WASH/2014/MA/NGO	NGO/UNDP	On Going	1,746,445	1,722,598	1,722,598	100.00
00095926	DRC/POOLED/FUND/WASH/2015/NGO	NGO/UNDP	On Going	3,181,626	3,130,058	3,130,059	100.00
00100483	DRC-PF/WASH/2016/MA/NGO	NGO/UNDP	On Going	5,653,446	5,653,446	4,938,504	87.35
00100744	DRC PF/WASH/2016/UN	UNICEF	On Going	817,000	817,000	817,000	100.00
00105666	DRC-17/WASH/UR1/NGO/5695	NGO/UNDP	On Going	473,682	473,682	463,372	97.82
00108064	DRC-17/WASH/UR5/NGO/7433	NGO/UNDP	On Going	669,242	669,242	267,171	39.92
00108065	DRC-17/WASH/UR5/NGO/7462	NGO/UNDP	On Going	378,450	378,450	228,606	60.41
00108066	DRC-17/WASH/UR5/NGO/7511	NGO/UNDP	On Going	736,838	736,838	187,109	25.39
00108067	DRC-17/WASH/UR5/NGO/7547	NGO/UNDP	On Going	1,368,413	1,368,413		0
00078056	DRC-PF - WASH - MA/NGO's	NGO/UNDP	Operationally Closed	24,115,656	24,078,525	23,871,278	99.14
00078055	DRC-PF-WASH-UN	UNICEF	Financially Closed	590,640	589,058	589,058	100.00
Water Sanitation and Hygiene: Total				48,683,419	48,506,957	44,809,486	92.38

Grand Total				997,787,351	980,608,137	933,973,732	95.24
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5.3 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditure incurred prior to 1 January 2012 have been reported in the old categories; post 1 January 2012 all expenditure are reported in the new eight categories. The old and new categories are noted to the right.

Table 5.3 reflects expenditure reported in the UNDG expense categories. Where the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories. Where a Fund became operational post 1 January 2012, only the new categories are used.

2012 CEB Expense Categories

1. Staff and personnel costs
2. Supplies, commodities and materials
3. Equipment, vehicles, furniture and depreciation
4. Contractual services
5. Travel
6. Transfers and grants
7. General operating expenses
8. Indirect costs

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)	119,919,305	-	119,919,305	13.80
Personnel (Old)	46,978,135	-	46,978,135	5.40
Training of Counterparts (Old)	4,952,458	-	4,952,458	0.57
Contracts (Old)	93,222,104	-	93,222,104	10.73
Other direct costs (Old)	260,259,275	-	260,259,275	29.94
Staff & Personnel Cost (New)	8,878,219	725,728	9,603,947	1.10
Suppl, Comm, Materials (New)	25,470,721	6,831,624	32,302,345	3.72
Equip, Veh, Furn, Depn (New)	9,830,947	1,831,112	11,662,059	1.34
Contractual Services (New)	42,702,212	13,972,697	56,674,909	6.52
Travel (New)	(210,806,098)	2,248,024	(208,558,074)	(24.00)
Transfers and Grants (New)	366,157,361	773,344	366,930,705	42.22
General Operating (New)	51,005,710	24,212,693	75,218,403	8.65
Programme Costs Total	818,570,349	50,595,222	869,165,571	100.00
¹ Indirect Support Costs Total	62,187,476	2,620,685	64,808,161	7.46
Total	880,757,825	53,215,907	933,973,732	

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\$ 700,093 was deducted in AA-fees. Cumulatively, as of 31 December 2017, US\$ 10,386,282 has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 2,620,685 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 64,808,161 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\$ 6,727,958. Cumulatively, as of 31 December 2017, US\$ 15,130,641 has been charged as Direct Costs.

Table: Direct Costs

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
OCHA	7,800,187	5,782,628	74%
UNDP	7,330,454	4,544,029	62%
Total:	15,130,641	10,326,657	68%