



*Empowered lives.
Resilient nations.*

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

for the period 1 January to 31 December 2018

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

15 May 2019

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)



UN Office for Project Services (UNOPS)



World Health Organization (WHO)

CONTRIBUTORS



Australia



Denmark



Department for International Development (DFID)



Germany



Netherlands



NORWAY



Qatar Fund for Development



Korea



Swedish International Development Cooperation Agency (Sida)



Switzerland

UN Foundation/UN Partnership Office



UN Office for the Coordination of Humanitarian Affairs (OCHA)

DEFINITIONS

Approved Project/Programme

A project/programme including budget, etc., that is approved by the Humanitarian Coordinator for fund allocation purposes.

Contributor Commitment

Amount(s) committed by a donor to a Fund in a signed Standard Administrative Arrangement with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent. A commitment may be paid or pending payment.

Contributor Deposit

Cash deposit received by the MPTF Office for the Fund from a contributor in accordance with a signed Standard Administrative Arrangement.

Delivery Rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization against the 'net funded amount'.

Indirect Support Costs

A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. UNDG policy establishes a fixed indirect cost rate of 7% of programmable costs.

Managing Agent

The Participating UN Organization (e.g., UNDP or OCHA) that has signed the MOU and performs an oversight function vis-à-vis NGOs receiving funding. The Managing Agent has the same obligations as any other PUNO signing the MOU, including for reporting.

Net Funded Amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

A UN Organization or other inter-governmental Organization that is an implementing partner in a Fund, as represented by signing a Memorandum of Understanding (MOU) with the MPTF Office for a particular Fund.

Project Expenditure

The sum of expenses and/or expenditure reported by all Participating Organizations for a Fund irrespective of which basis of accounting each Participating Organization follows for donor reporting.

Project Financial Closure

A project or programme is considered financially closed when all financial obligations of an operationally completed project or programme have been settled, and no further financial charges may be incurred.

Project Operational Closure

A project or programme is considered operationally closed when all programmatic activities for which Participating Organization(s) received funding have been completed.

Project Start Date

Date of transfer of first instalment from the MPTF Office to the Participating Organization.

Total Approved Budget

This represents the cumulative amount of allocations approved by the Humanitarian Coordinator.

US Dollar Amount

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

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INTRODUCTION

This Consolidated Annual Financial Report of the Afghanistan 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 Arrangement (SAA) 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 2018 and provides financial data on progress made in the implementation of projects of the Afghanistan Humanitarian Fund. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HAF10>).

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

2018 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the Afghanistan Humanitarian Fund using the pass-through funding modality as of 31 December 2018. 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 2018, 12 contributors deposited US\$ 231,329,068 in contributions and US\$ 751,851 was earned in interest.

The cumulative source of funds was US\$ 232,080,919

Of this amount, US\$ 219,381,567 has been net funded to 9 Participating Organizations, of which US\$ 165,877,426 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 2,313,291. Table 1 provides an overview of the overall sources, uses, and balance of the Afghanistan Humanitarian Fund as of 31 December 2018.

Table 1. Financial Overview, as of 31 December 2018 (in US Dollars)

	Annual 2017	Annual 2018	Cumulative
Sources of Funds			
Contributions from donors	41,594,753	45,858,630	231,329,068
Fund Earned Interest and Investment Income	292,710	245,173	751,511
Interest Income received from Participating Organizations	340	-	340
Total: Sources of Funds	41,887,802	46,103,803	232,080,919
Use of Funds			
Transfers to Participating Organizations	44,980,297	58,330,679	213,613,684
Refunds received from Participating Organizations	(226,621)	(433,353)	(692,999)
Net Funded Amount	44,753,676	57,897,326	212,920,685
Administrative Agent Fees	415,948	458,586	2,313,291
Direct Costs: (Steering Committee, Secretariat...etc.)	(1,026,338)	1,714,980	6,460,882
Bank Charges	1,370	808	4,154
Total: Uses of Funds	44,144,656	60,071,701	221,699,011
Change in Fund cash balance with Administrative Agent	(2,256,853)	(13,967,898)	10,381,908
Opening Fund balance (1 January)	26,606,659	24,349,806	-
Closing Fund balance (31 December)	24,349,806	10,381,908	10,381,908
Net Funded Amount (Includes Direct Cost)	43,727,338	59,612,306	219,381,567
Participating Organizations' Expenditure (Includes Direct Cost)	49,027,224	59,436,007	165,877,426
Balance of Funds with Participating Organizations			53,504,141

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2018.

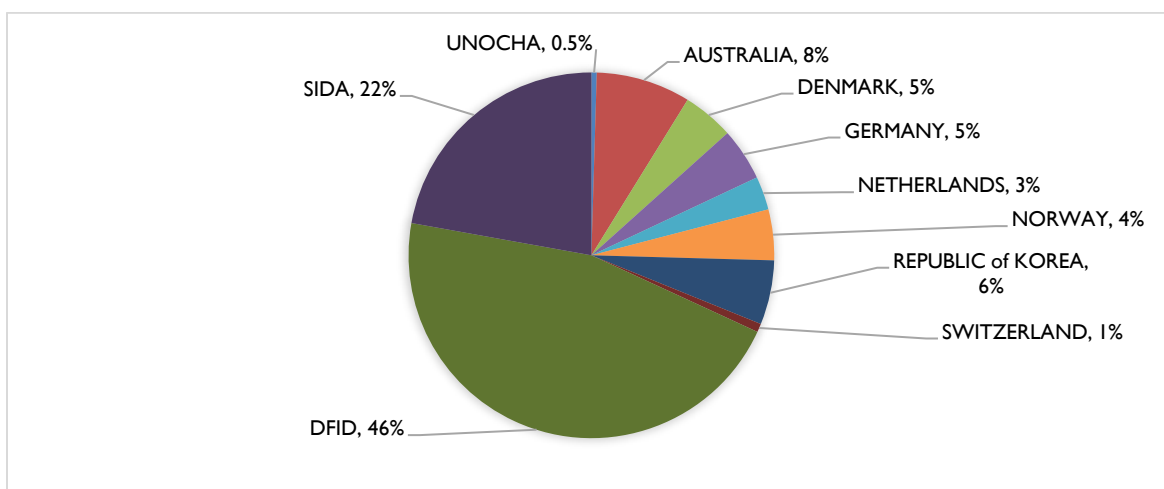
The Afghanistan Humanitarian Fund is currently being financed by 12 contributors, as listed in the table below.

The table below includes commitments made up to 31 December 2018 through signed Standard Administrative Agreements, and deposits made through 2018. It does not include commitments that were made to the fund beyond 2018.

Table 2. Contributors' Commitments and Deposits, as of 31 December 2018 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2017 Deposits	Current Year Jan-Dec-2018 Deposits	Total Deposits
AUSTRALIA	19,230,959	18,466,659	764,300	19,230,959
DENMARK	10,439,358	7,407,355	3,032,003	10,439,358
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	105,824,830	81,812,880	24,011,950	105,824,830
GERMANY	10,705,281	10,137,175	568,106	10,705,281
NETHERLANDS	6,810,000	6,810,000	-	6,810,000
NORWAY	10,333,673	8,169,822	2,163,852	10,333,673
QATAR FUND FOR DEVELOPMENT	1,000,000	-	1,000,000	1,000,000
KOREA,	13,099,513	12,099,513	1,000,000	13,099,513
SWEDISH INT'L DEVELOPMENT COOPERATION (SIDA)	51,075,884	38,879,803	12,196,081	51,075,884
SWITZERLAND	1,720,000	600,000	1,120,000	1,720,000
UN Foundation/UN Partnership Office	2,339	-	2,339	2,339
UNOCHA	1,087,231	1,087,231	-	1,087,231
Grand Total	231,329,068	185,470,438	45,858,630	231,329,068

Figure 1: Deposits by contributor, cumulative as of 31 December 2018



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 2018, Fund earned interest amounts to US\$ 751,511.

Interest received from Participating Organizations amounts to US\$ 340, bringing the cumulative interest received to US\$ 751,851.

Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2018 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Total
Administrative Agent			
Fund Earned Interest and Investment Income	506,338	245,173	751,511
Total: Fund Earned Interest	506,338	245,173	751,511
Participating Organization			
FAO	340		340
Total: Agency earned interest	340		340
Grand Total	506,678	245,173	751,851

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 10 clusters of the Afghanistan Humanitarian Fund, namely: Coordination, Food Security, Health, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multi-Sector, Water, Sanitation and Hygiene (WASH) and Integrated Projects. 9 Participating Organizations have signed the MOU for the Afghanistan Humanitarian Fund since its inception in March 2014.

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

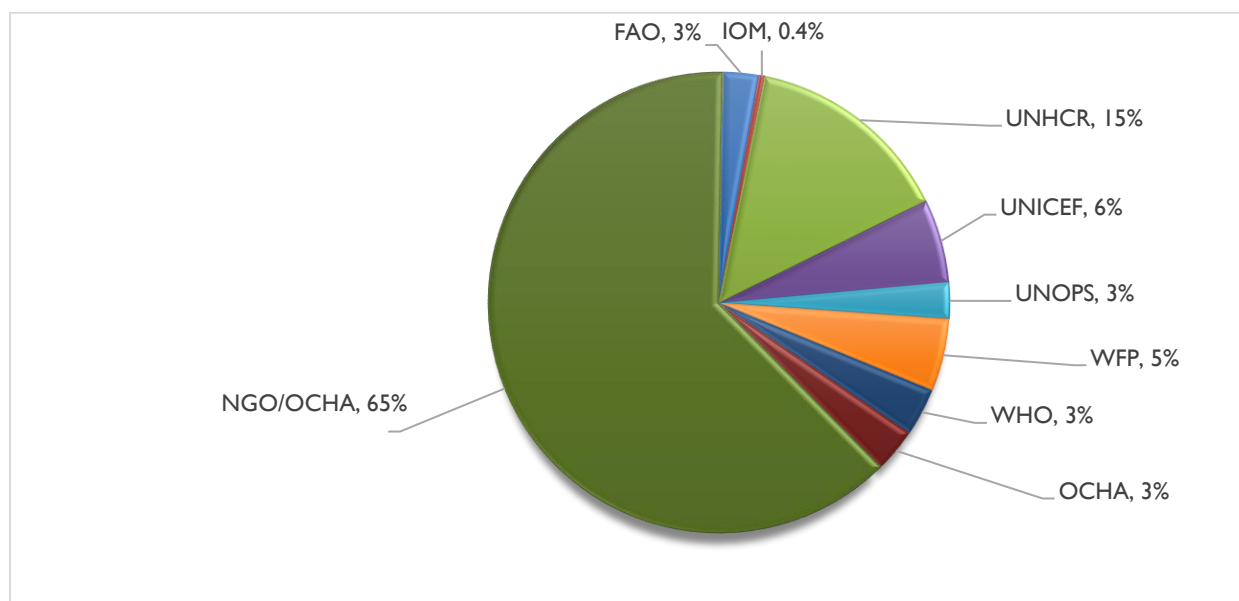
Table 4.1 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

In 2018 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 58,330,679 to 8 Participating Organizations, bringing the total cumulative amount transferred to US\$ 213,613,684 to 9 Participating Organizations (see list below).

Table 4.1 Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2018 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2017			Current Year Jan-Dec-2018			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	983,860	(171,240)	812,620	1,500,000		1,500,000	2,483,860	(171,240)	2,312,620
IOM	1,449,983	(25,440)	1,424,543	250,000		250,000	1,699,983	(25,440)	1,674,543
NGO/OCHA	92,672,650		92,672,650	37,715,746		37,715,746	130,388,397		130,388,397
UNFPA	780,351	(5,614)	774,737				780,351	(5,614)	774,737
UNHCR	2,000,115		2,000,115	8,758,844		8,758,844	10,758,959		10,758,959
UNICEF	14,070,206		14,070,206	3,531,969	(25,682)	3,506,287	17,602,175	(25,682)	17,576,493
UNOPS				1,505,011		1,505,011	1,505,011		1,505,011
WFP	22,443,944		22,443,944	3,054,086	(188,228)	2,865,858	25,498,030	(188,228)	25,309,802
WHO	20,881,896	(57,351)	20,824,545	2,015,023	(219,443)	1,795,580	22,896,919	(276,794)	22,620,125
Grand Total	155,283,004	(259,645)	155,023,359	58,330,679	(433,353)	57,897,326	213,613,684	(692,999)	212,920,685

Figure 2: Transfers amount by Participating Organization for the period of 1 January to 31 December 2018



4.2. TRANSFER BY CLUSTER

Table 4.2 shows the total Net Funded Amount by Cluster.

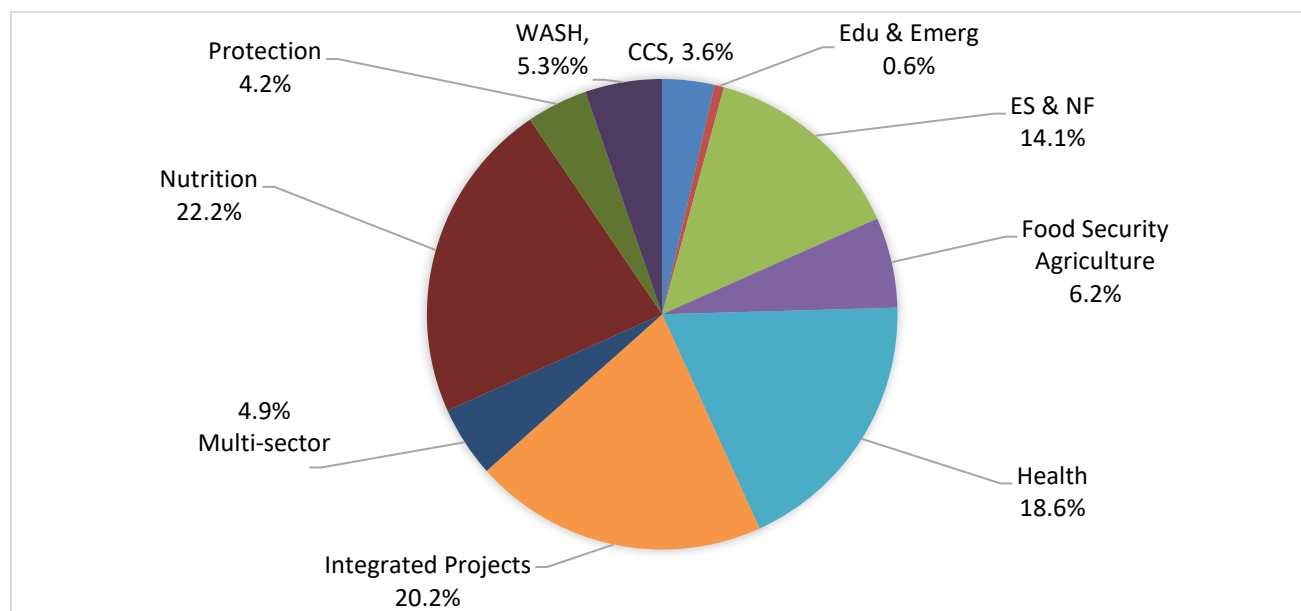
The Afghanistan Humanitarian Fund has the following 10 clusters as listed in the table below.

As shown in Figure 3, in 2018, the CLUSTERS receiving the largest share of transfers were: Emergency Shelter and Non-Food (32%), Integrated Projects (23%), and Nutrition (14%).

Table 4.2 Cumulative net funded amount by Cluster as of 31 December 2018 (in US Dollars)

CLUSTERS	Cumulative Net Funded Amount
Coordination & Common Services	7,627,152
Education in Emergencies	1,371,877
Emergency Shelter and Non-Food	30,053,515
Food Security Agriculture	13,225,504
Health	39,708,277
Integrated Projects	43,021,647
Multi-sector	10,395,417
Nutrition	47,290,641
Protection	8,962,657
Water, Sanitation and Hygiene	11,263,998
Total:	212,920,685

Figure 3: Net Funded Amounts by CLUSTER for the Year 2018



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2018 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 2018 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 2018, US\$ 57,897,326 was net funded to Participating Organizations, and US\$ 57,646,312 was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 212,920,685 and cumulative expenditures reported by the Participating Organizations amount to US\$ 159,478,316. This equates to an overall Fund expenditure delivery rate of 75 percent.

For the year 2016, expenditure information has not yet been received from UN OCHA.

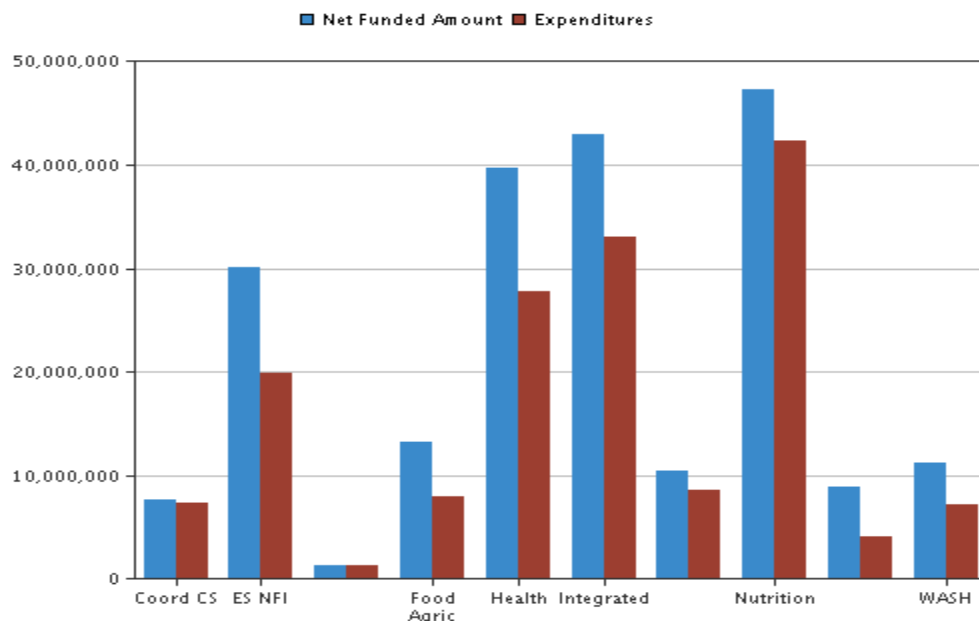
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2018 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2018		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	1,500,000	744,690	2,312,620	1,557,310	67.34
IOM	250,000	2,941	1,674,543	1,427,484	85.25
NGO/OCHA	37,715,746	32,754,269	130,388,397	81,210,406	62.28
UNFPA		287,481	774,737	774,737	100.00
UNHCR	8,758,844	8,735,319	10,758,959	10,735,433	99.78
UNICEF	3,506,287	5,625,270	17,576,493	16,923,861	96.29
UNOPS	1,505,011	1,191,442	1,505,011	1,191,442	79.17
WFP	2,865,858	2,915,453	25,309,802	25,126,972	99.28
WHO	1,795,580	5,389,446	22,620,125	20,530,672	90.76
Total	57,897,326	57,646,312	212,920,685	159,478,316	74.90

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

Country/CLUSTER	Current Year Jan-Dec-2018		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Afghanistan					
Coordination & Common Services	1,247,924	942,794	7,627,152	7,318,278	95.95
Education in Emergencies	1,371,877	1,368,132	1,371,877	1,368,132	99.73
Emergency Shelter and Non-Food	18,802,208	18,160,461	30,053,515	19,879,610	66.15
Food Security Agriculture	6,303,622	5,466,805	13,225,504	7,923,080	59.91
Health	4,244,428	5,179,935	39,708,277	27,721,945	69.81
Integrated Projects	13,358,072	12,349,234	43,021,647	33,054,756	76.83
Multi-sector			10,395,417	8,575,198	82.49
Nutrition	8,136,469	10,217,488	47,290,641	42,271,178	89.39
Protection	1,494,116	1,198,149	8,962,657	4,127,878	46.06
Water, Sanitation and Hygiene	2,938,611	2,763,314	11,263,998	7,238,261	64.26
Afghanistan Total:	57,897,326	57,646,312	212,920,685	159,478,316	74.90
Grand Total:	57,897,326	57,646,312	212,920,685	159,478,316	74.90

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



5.2 EXPENDITURE BY PROJECT

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

Table 5.2 Expenditure by Project within Cluster, as of 31 December 2018 (in US Dollars)

CLUSTER / 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	582,822	98.85
00111057	AFG-18/3481/RA2/CCS/INGO/9487	NGO/OCHA	On Going	411,091	411,091	407,346	99.09
00111544	AFG-18/3481/RA2/CCS/UN/9472	UNOPS	On Going	836,832	836,832	538,456	64.34
00092186	CHF AFG Coord. and Comm. Serv.	WFP	Financially Closed	3,000,000	3,000,000	3,000,000	100.00
00093431	CHF AFG Coordination and Commo	WFP	Financially Closed	2,746,042	2,746,042	2,746,042	100.00
00103676	AFG-16/3481/RA2/CCS/UN/4432	WFP	Financially Closed	43,611	43,611	43,611	100.00
Coordination & Common Services: Total				7,627,152	7,627,152	7,318,278	95.95
Education in Emergencies							
00109072	AFG-18/3481/SA1/EIE/INGO/7706	NGO/OCHA	On Going	1,371,877	1,371,877	1,368,132	99.73
Education in Emergencies: Total				1,371,877	1,371,877	1,368,132	99.73
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
00109077	AFG-18/3481/SA1/ESNFI/7703	NGO/OCHA	On Going	411,078	411,078	400,937	97.53
00112321	AFG-18/3481/RA3/ESNFI/INGO/104	NGO/OCHA	On Going	904,268	904,268	900,523	99.59
00112322	AFG-18/3481/RA3/ESNFI/INGO/104	NGO/OCHA	On Going	687,345	687,345	683,600	99.46
00112335	AFG-18/3481/RA3/ESNFI/INGO/104	NGO/OCHA	On Going	961,723	961,723	957,978	99.61
00112336	AFG-18/3481/RA3/ESNFI/NGO/1048	NGO/OCHA	On Going	513,091	513,091	509,346	99.27
00113183	AFG-18/3481/RAS/ESNF1/UN/11282	UNHCR	On Going	8,758,844	8,758,844	8,735,319	99.73
00113206	AFG18-3481/RAS/ESNFI/NGO/11273	NGO/OCHA	On Going	528,738	528,738	524,993	99.29
00113207	AFG18-3481/RAS/PSNFI/NGO/11279	NGO/OCHA	On Going	978,826	978,826	975,081	99.62
00113208	AFG18/3481/RAS/ESNFI/NGO/11292	NGO/OCHA	On Going	1,383,705	1,383,705	1,379,960	99.73
00113339	AFG-18/3481/RA5/ESNFI/11271	NGO/OCHA	On Going	318,535	318,535	314,790	98.82
00113340	AFG-18/3481/RA5/ESNFI/11276	NGO/OCHA	On Going	434,629	434,629	430,884	99.14
00113341	AFG-18/3481/RA5/ESNFI/11277	NGO/OCHA	On Going	515,285	515,285	511,540	99.27
00113342	AFG-18/3481/RA5/ESNFI/11278	NGO/OCHA	On Going	324,902	324,902	321,157	98.85
00113343	AFG-18/3481/RA5/ESNFI/11280	NGO/OCHA	On Going	244,247	244,247	240,502	98.47
00113344	AFG-18/3481/RA5/ESNFI/11284	NGO/OCHA	On Going	494,921	494,921	491,176	99.24

00113492	AFG-18/3481/RA5/ESNFI/UN/11275	IOM	On Going	250,000	250,000	2,941	1.18
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	270,175	91.94
00105429	AFG-17/3481/1SA/ESNFI/5024	NGO/OCHA	Operationally Closed	431,595	431,595	223,000	51.67
00105430	AFG-17/3481/1SA/ESNFI/5075	NGO/OCHA	Operationally Closed	374,315	374,315	251,358	67.15
00109074	AFG-18/3481/SA1/ESNFI/NGO/7669	NGO/OCHA	Operationally Closed	425,184	425,184	421,439	99.12
00109075	AFG-18/3481/SA1/ESNFI/7690	NGO/OCHA	Operationally Closed	306,600	306,600	287,790	93.86
00109076	AFG-18/3481/SA1/ESNFI/7693	NGO/OCHA	Operationally Closed	360,287	360,287	341,758	94.86
Emergency Shelter and Non-Food: Total				30,053,515	30,053,515	19,879,610	66.15

Food Security Agriculture							
00102436	AFG-16/3481/SA2/FSAC/INGO/3357	NGO/OCHA	On Going	209,027	209,027		0
00112129	AFG-18/3481/SA2/FSAC/INGO/9723	NGO/OCHA	On Going	1,302,577	1,302,577	1,298,832	99.71
00112130	AFG-18/3481/SA2/FSAC/INGO/9739	NGO/OCHA	On Going	380,080	380,080	376,335	99.01
00112131	AFG-18/3481/SA2/FSAC/INGO/9744	NGO/OCHA	On Going	1,009,703	1,009,703	1,005,958	99.63
00112344	AFG-18/3481/SA2/FSAC/INGO/9751	NGO/OCHA	On Going	575,485	575,485	571,740	99.35
00112849	AFG-18/3481/RA4/FSAC/10790	NGO/OCHA	On Going	717,078	717,078	713,333	99.48
00112850	AFG-18/3481/RA4/FSAC/10805	NGO/OCHA	On Going	818,698	818,698	814,953	99.54

00113071	AFG-18/3481/RA4/FSAC/UN/10816	FAO	On Going	1,500,000	1,500,000	744,690	49.65
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	(24,974)	(6.30)
00102438	AFG-16/3481/SA2/FSAC/INGO/3662	NGO/OCHA	Operationally Closed	384,310	384,310	(18,112)	(4.71)
00105432	AFG-17/3481/1SA/FSAC/INGO/5031	NGO/OCHA	Operationally Closed	514,112	514,112	479,309	93.23
00105433	AFG-17/3481/1SA/FSAC/INGO/5172	NGO/OCHA	Operationally Closed	504,572	504,572	467,831	92.72
00108190	AFG-17/3481/RA4/FSAC/INGO/7611	NGO/OCHA	Operationally Closed	411,222	411,222	389,151	94.63
00102644	AFG-16/3481/SA2/FSAC/UN/3425	FAO	Financially Closed	983,860	812,620	812,620	100.00
Food Security Agriculture: Total				13,396,744	13,225,504	7,923,080	59.91

Health							
00095146	CHF AFG HEALTH/2015-1/OCHA-NGO	NGO/OCHA	On Going	5,749,240	5,749,240	1,897,489	33.00
00105780	AFG-17/3481/1SA/H/NGO/4966	NGO/OCHA	On Going	475,835	475,835	472,090	99.21
00105817	AFG-17/3481/1SA/H/UN/4987	UNFPA	On Going	384,761	384,761	384,761	100.00
00108191	AFG-17/3481/RA4/H/INGO/7609	NGO/OCHA	On Going	391,666	391,666	379,450	96.88
00109055	AFG-18/3481/SA1/H/UN/7678	WHO	On Going	830,619	830,619	522,685	62.93
00109079	AFG-18/3481/SA1/H/INGO/7685	NGO/OCHA	On Going	924,981	924,981	921,236	99.60
00112337	AFG-18/3481/RA3/H/INGO/10482	NGO/OCHA	On Going	232,951	232,951	229,206	98.39
00112338	AFG-18/3481/RA3/H/NGO/10486	NGO/OCHA	On Going	241,867	241,867	238,122	98.45
00112339	AFG-18/3481/RA3/H/NGO/10487	NGO/OCHA	On Going	212,105	212,105	208,360	98.23
00112340	AFG-18/3481/RA3/H/INGO/10491	NGO/OCHA	On Going	261,597	261,597	257,852	98.57
00112341	AFG-18/3481/RA3/H/INGO/10492	NGO/OCHA	On Going	267,462	267,462	263,717	98.60
00112342	AFG-18/3481/RA3/H/INGO/10495	NGO/OCHA	On Going	267,095	267,095	263,350	98.60
00112398	AFG-18/3481/RA3/H/UN/10498	WHO	On Going	1,184,404	1,184,404	416,931	35.20
00090665	CHF AFG HEALTH/2014-1/OCHA-NGO	NGO/OCHA	Operationally Closed	4,853,006	4,853,006	4,684,472	96.53

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/INGO/488	NGO/OCHA	Operationally Closed	304,285	304,285		0
00101391	AFG-16/3481/SA1/H/UN/482	WHO	Operationally Closed	3,153,925	3,076,828	3,080,423	100.12
00101392	AFG-16/3481/SA1/H/INGO/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/INGO/506	NGO/OCHA	Operationally Closed	593,126	593,126		0
00101395	AFG-16/3481/SA1/H/INGO/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/INGO/518	NGO/OCHA	Operationally Closed	222,309	222,309		0
00102439	AFG-16/3481/SA2/H/INGO/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	0
00102441	AFG-16/3481/SA2/H/INGO/3423	NGO/OCHA	Operationally Closed	267,259	267,259	(39,656)	(14.84)
00102442	AFG-16/3481/SA2/H/INGO/3448	NGO/OCHA	Operationally Closed	378,009	378,009		0
00105781	AFG-17/3481/1SA/H/INGO/5000	NGO/OCHA	Operationally Closed	257,079	257,079	257,053	99.99
00105782	AFG-17/3481/1SA/H/INGO/5005	NGO/OCHA	Operationally Closed	1,211,617	1,211,617	1,207,872	99.69
00105783	AFG-17/3481/1SA/H/INGO/5022	NGO/OCHA	Operationally Closed	492,717	492,717	451,342	91.60
00105818	AFG-17/3481/1SA/H/UN/5183	WHO	Operationally Closed	2,293,570	2,293,570	2,157,682	94.08
00107062	AFG-17/3481/RA2/H/UN/6886	WHO	Operationally Closed	46,898	45,966	45,966	100.00
00090667	CHF AFG HEALTH/2014-1/UN Agenc	UNFPA	Financially Closed	395,590	389,976	389,976	100.00
00090667	CHF AFG HEALTH/2014-1/UN Agenc	WHO	Financially Closed	3,879,903	3,877,933	3,877,926	100.00
00095147	CHF AFG HEALTH/2015-1/UN Agenc	WHO	Financially Closed	2,829,647	2,775,310	2,775,310	100.00
00102645	AFG-16/3481/SA2/H/UN/3412	WHO	Financially Closed	2,482,550	2,378,330	2,378,330	100.00

Health: Total	39,952,447	39,708,277	27,721,945	69.81
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Integrated Projects							
00101464	AFG-16/3481/SA1/FSAC-ESNFI/531	NGO/OCHA	On Going	726,442	726,442		0
00105434	AFG-17/FSAC-ESNFI-WASH-N/5032	NGO/OCHA	On Going	658,590	658,590	607,873	92.30
00107222	AFG-17/SA2/FSAC-WASH-APC/6784	NGO/OCHA	On Going	1,192,644	1,192,644	1,165,358	97.71
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	887,083	88.55
00107227	AFG-17/SA2/H-N-APC/NGO/6764	NGO/OCHA	On Going	718,278	718,278	714,533	99.48
00107229	AFG-17/3481/SA2/H-N-APC/6860	NGO/OCHA	On Going	739,393	739,393	685,828	92.76
00107231	AFG-17/SA2/H-N-WASH-.../6829	WHO	On Going	4,376,622	4,376,622	3,494,875	79.85
00107232	AFG-17/3481/SA2/H-APC-N/6792	NGO/OCHA	On Going	880,716	880,716	876,971	99.57
00107233	AFG-17/SA2/N-APC-FSAC-.../6749	NGO/OCHA	On Going	1,653,999	1,653,999	1,650,072	99.76
00107236	AFG-17/SA2/APC-FSAC-WASH/6739	NGO/OCHA	On Going	1,509,059	1,509,059	1,505,314	99.75
00107239	AFG-17/SA2/WASH-N-APC/6849	NGO/OCHA	On Going	700,052	700,052	696,307	99.47
00109073	AFG-18/3481/SA1/EIE-CPIE/7670	NGO/OCHA	On Going	744,151	744,151	740,406	99.50
00109080	AFG-18/SA1/H-N-GBVCPiE/7691	NGO/OCHA	On Going	449,371	449,371	445,626	99.17
00109081	AFG-18/3481/SA1/H-WASH/7671	NGO/OCHA	On Going	637,016	637,016	633,271	99.41
00109082	AFG-18/3481/SA1/H-N/NGO/7702	NGO/OCHA	On Going	489,926	489,926	486,181	99.24
00109083	AFG-18/3481/SA1/H-APC/7705	NGO/OCHA	On Going	568,598	568,598	564,853	99.34
00109084	AFG-18/3481/SA1/N-WASHGBV/7687	NGO/OCHA	On Going	1,305,041	1,305,041	1,301,296	99.71
00112132	AFG-18/3481/SA2/FSAC-WASH/9713	NGO/OCHA	On Going	1,020,821	1,020,821	1,017,076	99.63
00112136	AFG-18/SA2/N-WASH-APC/9711	NGO/OCHA	On Going	1,022,437	1,022,437	1,018,692	99.63
00112137	AFG-18/SA2/N-FSAC-WASH/9731	NGO/OCHA	On Going	1,524,659	1,524,659	1,520,914	99.75
00112138	AFG-18/3481/SA2/N-APC/9716	NGO/OCHA	On Going	344,355	344,355	340,610	98.91
00112144	AFG-18/3481/SA2/WASH-APC/9732	NGO/OCHA	On Going	567,744	567,744	563,999	99.34
00112145	AFG-18/3481/SA2/WASH-APC/9763	NGO/OCHA	On Going	421,629	421,629	417,884	99.11
00112146	AFG-18/3481/SA2/WASH-APC/9736	NGO/OCHA	On Going	381,676	381,676	377,931	99.02
00113493	AFG-18/3481/SA2/WASH-APC/9714	NGO/OCHA	On Going	804,295	804,295		0
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	(96,312)	(21.46)

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
00102098	AFG-16/3481/AFG/H-APC/INGO/382	NGO/OCHA	Operationally Closed	451,753	451,753		0
00102443	AFG-16/SA2/H-APC/INGO/3571	NGO/OCHA	Operationally Closed	349,387	349,387	(60,439)	(17.30)
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
00105431	AFG-17/3481/1SA/ESNFI-APC/4961	NGO/OCHA	Operationally Closed	2,169,169	2,169,169	1,955,055	90.13
00105445	AFG-17/1SA/WASH-ESNFIAPC/5014	NGO/OCHA	Operationally Closed	751,944	751,944	710,289	94.46
00105784	AFG-17/3481/1SA/APC-H/4985	NGO/OCHA	Operationally Closed	736,404	736,404	704,811	95.71
00107223	AFG-17/SA2/FSAC-CCS-APC/6794	NGO/OCHA	Operationally Closed	450,355	450,355	359,478	79.82
00107224	AFG-17/SA2/FSAC-CCS-APC/6788	NGO/OCHA	Operationally Closed	710,654	710,654	652,294	91.79
00107228	AFG-17/SA2/H-N-APC/NGO/6817	NGO/OCHA	Operationally Closed	579,116	579,116	556,364	96.07
00107230	AFG-17/SA2/H-APC-WASH/6777	NGO/OCHA	Operationally Closed	705,897	705,897	298,922	42.35
00107237	AFG-17/3481/SA2/APC-H-N/6797	NGO/OCHA	Operationally Closed	1,058,656	1,058,656	882,271	83.34
00107238	AFG-17/SA2/APC-WASH-ESNFI/6863	NGO/OCHA	Operationally Closed	838,402	838,402	830,937	99.11
00107240	AFG-17/SA2/WASH-FSAC-APC/6825	NGO/OCHA	Operationally Closed	851,662	851,662	847,917	99.56
00109078	AFG-18/3481/SA1/ESNFIWASH/7688	NGO/OCHA	Operationally Closed	694,950	694,950	691,205	99.46
00109085	AFG-18/SA1/GBV-CPIEESNFI/7714	NGO/OCHA	Operationally Closed	667,447	667,447	663,702	99.44
00109086	AFG-18/SA1/WASH-GBVCPiE/7700	NGO/OCHA	Operationally Closed	247,791	247,791	244,046	98.49
00109089	AFG-18/WASH-ESNFI-CPIE/7694	NGO/OCHA	Operationally Closed	627,045	627,045	478,727	76.35
00109090	AFG-18/3481/SA1/WASHESNFI/7713	NGO/OCHA	Operationally Closed	216,840	216,840	197,412	91.04
00109091	AFG-18/3481/SA1/WASHESNFI/7682	NGO/OCHA	Operationally Closed	622,280	622,280	618,535	99.40
Integrated Projects: Total				43,021,647	43,021,647	33,054,756	76.83

Multi-sector							
00093156	CHF AFG MULTI-SECTOR 2014-1/NG	NGO/OCHA	Operationally Closed	831,964	831,964	816,652	98.16
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
00093432	CHF AFG MULTI-SECTOR 2015-1/UN	IOM	Financially Closed	1,449,983	1,424,543	1,424,543	100.00
00093432	CHF AFG MULTI-SECTOR 2015-1/UN	UNHCR	Financially Closed	2,000,115	2,000,115	2,000,115	100.00
00093432	CHF AFG MULTI-SECTOR 2015-1/UN	WFP	Financially Closed	2,449,008	2,449,008	2,449,008	100.00
Multi-sector: Total				10,420,857	10,395,417	8,575,198	82.49

Nutrition							
00109053	AFG-18/3481/SA1/N/UN/7665	UNICEF	On Going	2,657,555	2,657,555	2,468,136	92.87
00109054	AFG-18/3481/SA1/N/UN/7668	WFP	On Going	3,054,086	3,054,086	2,871,256	94.01
00112014	AFG-18/3481/SA2/N/UN/9708	UNICEF	On Going	874,415	874,415	481,751	55.09
00112133	AFG-18/3481/SA2/N/NGO/9712	NGO/OCHA	On Going	252,337	252,337	248,592	98.52
00112134	AFG-18/3481/SA2/N/NGO/9743	NGO/OCHA	On Going	318,953	318,953	315,208	98.83
00112135	AFG-18/3481/SA2/N/INGO/9745	NGO/OCHA	On Going	842,128	842,128	838,383	99.56
00112346	AFG-18/3481/SA2/N/INGO/9750	NGO/OCHA	On Going	391,695	391,695	387,950	99.04
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	5,305,197	5,305,197	100.00
00090899	CHF AFG NUTRITION/2014-1/UN Ag	WFP	Operationally Closed	4,505,681	4,317,452	4,317,452	100.00
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

00102445	AFG-16/3481/SA2/N/INGO/3606	NGO/OCHA	Operationally Closed	468,077	468,077	(30,663)	(6.55)
00102446	AFG-16/3481/SA2/N/INGO/3607	NGO/OCHA	Operationally Closed	500,616	500,616	(15,368)	(3.07)
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	826,699	826,699	100.00
00103163	AFG-16/3481/SA2/N/UN/3488	WFP	Operationally Closed	3,489,030	3,489,030	3,489,030	100.00
00105435	AFG-17/3481/1SA/N/INGO/5040	NGO/OCHA	Operationally Closed	599,223	599,223	546,789	91.25
00105436	AFG-17/3481/1SA/N/INGO/5146	NGO/OCHA	Operationally Closed	645,379	645,379	544,975	84.44
00105437	AFG-17/3481/1SA/N/UN/5194	UNICEF	Operationally Closed	2,294,574	2,294,574	2,273,415	99.08
00105438	AFG-17/3481/1SA/N/UN/5212	WFP	Operationally Closed	3,110,557	3,110,557	3,110,557	100.00
00107414	AFG-17/3481/RA3/N/UN/7319	UNICEF	Operationally Closed	2,501,676	2,501,676	2,452,285	98.03
Nutrition: Total				47,545,340	47,290,641	42,271,178	89.39

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
00108192	AFG-17/3481/RA4/APC/UN/7613	UNOPS	On Going	668,178	668,178	652,986	97.73
00112139	AFG-18/3481/SA2/APC/NGO/9759	NGO/OCHA	On Going	311,828	311,828	308,083	98.80
00112140	AFG-18/3481/SA2/APC/INGO/9760	NGO/OCHA	On Going	514,110	514,110	510,365	99.27
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	0
00102449	AFG-16/3481/SA2/APC/INGO/3294	NGO/OCHA	Operationally Closed	347,372	347,372	(69,766)	(20.08)
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
00105439	AFG-17/3481/1SA/APC/INGO/4980	NGO/OCHA	Operationally Closed	564,932	564,932	557,955	98.77
00105440	AFG-17/3481/1SA/APC/INGO/5006	NGO/OCHA	Operationally Closed	490,059	490,059	423,463	86.41
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
00105986	AFG-17/3481/RA1/APC/INGO/6304	NGO/OCHA	Operationally Closed	108,304	108,304	94,894	87.62
00107234	AFG-17/3481/SA2/APC/NGO/6821	NGO/OCHA	Operationally Closed	411,136	411,136	407,391	99.09
00107235	AFG-17/3481/SA2/APC/NGO/6828	NGO/OCHA	Operationally Closed	384,860	384,860	376,148	97.74
Protection: Total				8,962,657	8,962,657	4,127,878	46.06

Water, Sanitation and Hygiene							
00109087	AFG-18/3481/SA1/WASH/INGO/7701	NGO/OCHA	On Going	360,287	360,287	356,542	98.96
00109088	AFG-18/3481/SA1/WASH/INGO/7711	NGO/OCHA	On Going	818,698	818,698	814,953	99.54
00112141	AFG-18/3481/SA2/WASH/INGO/9703	NGO/OCHA	On Going	397,430	397,430	393,685	99.06
00112142	AFG-18/3481/SA2/WASH/INGO/9746	NGO/OCHA	On Going	522,459	522,459	518,714	99.28
00112143	AFG-18/3481/SA2/WASH/NGO/9756	NGO/OCHA	On Going	462,132	462,132	458,387	99.19
00095158	CHF AFG WASH/2015-1/OCHA-NGO	NGO/OCHA	Operationally Closed	4,582,790	4,582,790	2,249,255	49.08
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	0
00102458	AFG-16/3481/SA2/WASH/INGO/3613	NGO/OCHA	Operationally Closed	464,055	464,055	(5,468)	(1.18)
00105443	AFG-17/3481/1SA/WASH/INGO/5023	NGO/OCHA	Operationally Closed	802,862	802,862	656,607	81.78
00105444	AFG-17/3481/1SA/WASH/NGO/5042	NGO/OCHA	Operationally Closed	278,743	278,743	270,674	97.11
00110327	AFG-18 WASH INGO 8807	NGO/OCHA	Operationally Closed	377,605	377,605	373,860	99.01
00095169	CHF AFG WASH/2015-1/UN Agency	UNICEF	Financially Closed	841,812	841,812	841,812	100.00

00095169	CHF AFG WASH/2015-1/UN Agency	WHO	Financially Closed	310,284	309,240	309,240	100.00
Water, Sanitation and Hygiene: Total				11,265,042	11,263,998	7,238,261	64.26

Grand Total				213,617,279	212,920,685	159,478,316	74.90
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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 the following eight categories:

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 2018 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2017	Current Year Jan-Dec-2018	Total	
Staff & Personnel Cost	19,575,685	1,424,956	21,000,641	13.84
Suppl, Comm, Materials	38,349,133	14,776,310	53,125,444	35.01
Equip, Veh, Furn, Depn	2,197,270	(150,547)	2,046,723	1.35
Contractual Services	11,517,634	3,704,532	15,222,167	10.03
Travel	1,579,689	204,109	1,783,799	1.18
Transfers and Grants	7,157,643	36,475,566	43,633,209	28.75
General Operating	15,983,772	(1,041,572)	14,942,199	9.85
Programme Costs Total	96,360,827	55,393,355	151,754,182	100.00
¹ Indirect Support Costs Total	5,471,177	2,252,957	7,724,135	5.09
Total	101,832,004	57,646,312	159,478,316	

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 2018, 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\$ 458,586 was deducted in AA-fees. Cumulatively, as of 31 December 2018, US\$ 2,313,291 has been charged in AA-fees.
- Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 2,252,957 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 7,724,135 as of 31 December 2018.

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'. The transfer for direct costs for the reporting period was US\$ 1,851,466 while direct costs charged to the amounted to US\$ 1,714,980. Cumulatively, as of 31 December 2018, US\$ 6,460,882 has been charged as Direct Costs.

Table: Direct Costs

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
OCHA	6,460,882	6,399,109	99%
Total:	6,460,882	6,399,109	99%