



*Empowered lives.  
Resilient nations.*

# **Consolidated Annual Financial Report on Activities Implemented under the DRC Humanitarian Fund**

**Report of the Administrative Agent of the  
DRC Humanitarian Fund for the period  
1 January - 31 December 2015**

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

**13 May 2016**

**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 Services (UNOPS)

**CONTRIBUTORS**



The Spanish Agency for International Development Cooperation (AECID)



Australia



Belgium



Canadian International Development Agency (CIDA)



Denmark



Department for International Development (DFID)



Irish AID



Luxembourg



Netherlands



Norway



Swedish International Development Cooperation Agency (Sida)



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 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 2015 and provides financial data on progress made in the implementation of projects of the DRC Humanitarian Fund. It is 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.

## 2015 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the DRC Humanitarian Fund since its establishment using the pass-through funding modality as of 31 December 2015. 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 2015, 11 contributors have deposited US\$ 923,206,496 in contributions and US\$ 8,824,958 has been earned in interest,

bringing the cumulative source of funds to US\$ 932,031,455

Of this amount, US\$ 882,549,640 has been transferred to 13 Participating Organizations, of which US\$ 831,850,768 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 9,232,065. Table 1 provides an overview of the overall sources, uses, and balance of the DRC Humanitarian Fund as of 31 December 2015.

**Table 1. Financial Overview, as of 31 December 2015 (in US Dollars)**

	Annual 2014	Annual 2015	Cumulative
<b>Sources of Funds</b>			
Gross Contributions	58,975,086	40,789,858	923,206,496
Fund Earned Interest and Investment Income	87,493	152,310	6,362,752
Interest Income received from Participating Organizations	-	239,021	2,462,207
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
<b>Total: Sources of Funds</b>	<b>59,062,579</b>	<b>41,181,189</b>	<b>932,031,455</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	33,895,868	41,486,014	882,549,640
Refunds received from Participating Organizations	(2,395,461)	(1,002,541)	(11,492,890)
<b>Net Funded Amount to Participating Organizations</b>	<b>31,500,407</b>	<b>40,483,473</b>	<b>871,056,750</b>
Administrative Agent Fees	589,751	407,899	9,232,065
Direct Costs: (Steering Committee, Secretariat...etc.)	3,472,994	2,443,161	5,916,154
Bank Charges	1,995	1,221	8,730
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>35,565,146</b>	<b>43,335,754</b>	<b>886,213,699</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>23,497,433</b>	<b>(2,154,565)</b>	<b>45,817,756</b>
Opening Fund balance (1 January)	24,474,888	47,972,321	-
<b>Closing Fund balance (31 December)</b>	<b>47,972,321</b>	<b>45,817,756</b>	<b>45,817,756</b>
Net Funded Amount to Participating Organizations	31,500,407	40,483,473	871,056,750
Participating Organizations' Expenditure	60,339,462	42,855,456	831,850,768
<b>Balance of Funds with Participating Organizations</b>			<b>39,205,982</b>

## 2. DONOR CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2015.

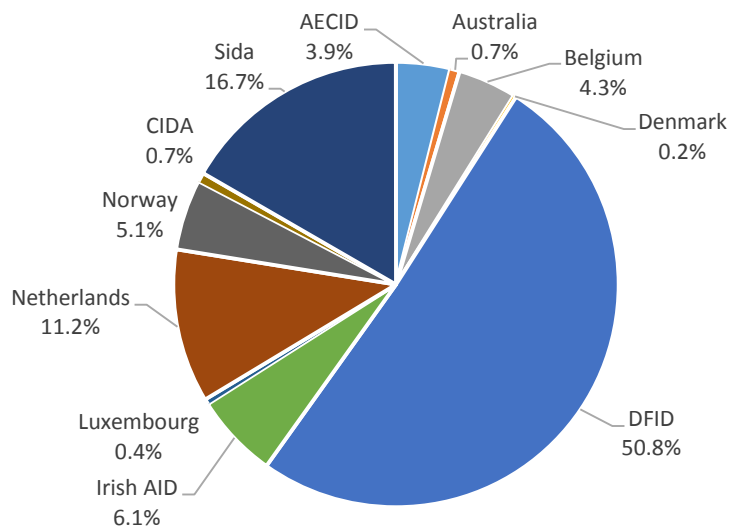
The DRC Humanitarian Fund is currently being financed by 11 contributors that have signed SAAs, namely the Governments of Australia, Belgium, Denmark, Luxembourg, Netherlands, Norway, and

the Spanish Agency for International Development Cooperation (AECID), the UK's Department for International Development (DFID), the Irish Aid, the Swedish International Development Cooperation Agency (SIDA) and the Canadian International Development Agency (CIDA). In 2015, the DRC Humanitarian Fund received US\$ 40.79 million in contributions, bringing the total fund contributions to US\$ 923.21 million.

**Table 2. Donor Deposits, as of 31 December 2015 (in US Dollars)**

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
The Spanish Agency for International Development Cooperation	36,325,886	-	36,325,886
Australia	6,317,400	-	6,317,400
Belgium	36,534,242	2,725,290	39,259,532
Canadian International Development Agency (CIDA)	6,207,132	-	6,207,132
Denmark	1,808,449	-	1,808,449
Department for International Development (DFID), UK	447,901,900	21,159,622	469,061,521
Irish AID	53,102,350	3,258,270	56,360,620
Luxembourg	3,397,560	264,450	3,662,010
Netherlands	100,746,380	2,232,000	102,978,380
Norway	46,105,111	1,237,930	47,343,041
Swedish International Development Cooperation Agency (SIDA)	143,970,229	9,912,296	153,882,525
<b>Grand Total</b>	<b>882,416,638</b>	<b>40,789,858</b>	<b>923,206,496</b>

**Figure 1: Deposits by contributor, cumulative as of 31 December 2015**





### 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 2015, Fund earned interest amounts to US\$ 6,362,752 and interest received from Participating Organizations amounts to US\$ 2,462,207, bringing the cumulative interest received to US\$ 8,824,958. Details are provided in the table below.

**Table 3. Sources of Interest and Investment Income, as of 31 December 2015 (in US Dollars)**

Interest Earned	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
<b>Administrative Agent</b>			
Fund Earned Interest and Investment Income	6,210,441	152,310	6,362,752
<b>Total: Fund Earned Interest</b>	<b>6,210,441</b>	<b>152,310</b>	<b>6,362,752</b>
<b>Participating Organization</b>			
FAO	513,930		513,930
NGO/UNDP	1,007,861		1,007,861
UNDP	692,848		692,848
UNFPA	8,469	239,021	247,489
UNWOMEN	78		78
<b>Total: Agency earned interest</b>	<b>2,223,186</b>	<b>239,021</b>	<b>2,462,207</b>
<b>Grand Total</b>	<b>8,433,627</b>	<b>391,331</b>	<b>8,824,958</b>

#### 4. TRANSFER OF FUNDS

With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and addressing the prioritized needs and gaps outlined within the Humanitarian Response Plan, upon decision of the Humanitarian Coordinator transfers of funds were made to projects in 10 Clusters of the DRC Humanitarian Fund namely: Coordination, Education, Food Assistance, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multisectoral and Water and Sanitation (WASH). Fourteen Participating Organizations have signed the MOU for the DRC Humanitarian Fund since its inception in January 2006.

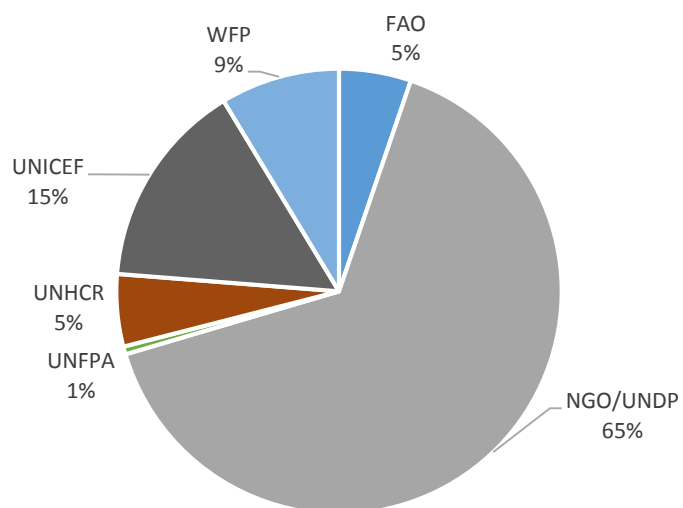
In 2015 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 41.49 million to five Participating Organizations, bringing the total cumulative amount transferred to US\$ 882,549,640 to 13 Participating Organizations (see list below). Table 4.1 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations. UNDP serves as a Managing Agent for funds approved by the Humanitarian Coordinator for implementation by NGOs. As shown in Table 4.1 and Figure 2, in 2015 UNDP as a Managing Agent for NGO projects received the largest share of funding (US\$ 26.4 million or 65 percent), followed by UNICEF (US\$ 6.11 million or 15 percent), WFP (US\$ 3.51 million or 9 percent) and others.

#### 4.1 TRANSFER BY PARTICIPATING ORGANIZATION

**Table 4.1 Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2015 (in US Dollars)**

Participating Organization	Prior Years as of 31-Dec-2014			Current Year Jan-Dec-2015			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	71,134,874	(886,199)	70,248,675	2,117,886		2,117,886	73,252,760	(886,199)	72,366,561
IOM	2,246,136	(20,120)	2,226,016				2,246,136	(20,120)	2,226,016
NGO/UNDP	400,166,754	(4,788,129)	395,378,624	27,607,231	(1,210,450)	26,396,781	427,773,984	(5,998,579)	421,775,406
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				8,714,531		8,714,531
UNFPA	11,405,990	(703,323)	10,702,667		230,239	230,239	11,405,990	(473,084)	10,932,906
UNHABITAT	2,414,157		2,414,157				2,414,157		2,414,157
UNHCR	20,972,464		20,972,464	2,123,811		2,123,811	23,096,275		23,096,275
UNICEF	172,256,599	(677,016)	171,579,583	6,128,116	(22,330)	6,105,786	178,384,715	(699,346)	177,685,369
UNMAS	400,000		400,000				400,000		400,000
UNOPS	4,723,974		4,723,974				4,723,974		4,723,974
UNWOMEN	300,000		300,000				300,000		300,000
WFP	75,331,246		75,331,246	3,508,970		3,508,970	78,840,216		78,840,216
WHO	33,911,036	(1,079,742)	32,831,294				33,911,036	(1,079,742)	32,831,294
<b>Grand Total</b>	<b>841,063,626</b>	<b>(10,490,349)</b>	<b>830,573,277</b>	<b>41,486,014</b>	<b>(1,002,541)</b>	<b>40,483,473</b>	<b>882,549,640</b>	<b>(11,492,890)</b>	<b>871,056,750</b>

**Figure 2: Net funded amount by Participating Organization for the period of 1 January to 31 December 2015**



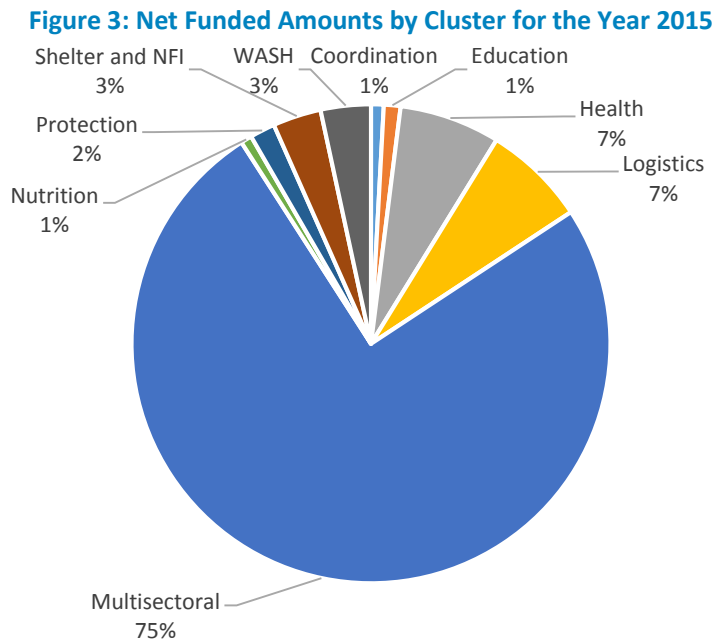
#### 4.2. TRANSFER BY CLUSTER

The DRC Humanitarian Fund has the following 10 clusters: Coordination, Education, Food Assistance, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multisectoral and Water and Sanitation (WASH).

Table 4.2 shows the total approved funding by Cluster. As shown in Figure 3, in 2015, the Clusters receiving the largest share of transfers were: Multisectoral (75.9%), Logistics (7.0%), and Health (6.9%).

**Table 4.2 Cumulative net funded amount by Cluster as of 31 December 2015 (in US Dollars)**

Clusters	Cumulative Net Funded Amount
Coordination	5,328,227
DRC Humanitarian Fund <sup>1</sup>	526,449,837
Education	12,049,085
Food Security	35,325,990
Health	30,212,869
Logistics	43,750,349
Multisectoral	108,232,949
Nutrition	23,812,984
Protection	20,486,157
Shelter and Non-Food Items	28,621,113
Water Sanitation and Hygiene	36,787,191
<b>Total:</b>	<b>871,056,750</b>



<sup>1</sup> Prior to 2011 all the budgets, transfers and expenditure for DRC Humanitarian Fund were recorded against a single DRC Humanitarian Fund sub-fund code.

## 5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2015 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 UNEX - the MPTF Office's expenditure reporting tool. The 2015 expenditure data has been posted on the MPTF on the MPTF Office GATEWAY at

<http://mptf.undp.org/factsheet/fund/HCG10>

## 5.1 EXPENDITURE BY PARTICIPATING ORGANIZATION

In 2015, US\$ 41.49 million was transferred to Participating Organizations, and US\$ 42.86 million was reported in expenditure. As shown in the table below, the cumulative net funded amount is US\$ 871,056,750 and cumulative expenditures reported by the Participating Organizations amount to US\$ 831,850,768. This equates to an overall Fund expenditure delivery rate of 96 percent. When interpreting this delivery rate it is important to note that 11 percent (US\$ 4.5 million) of all the 2015 funds were transferred between September and December.

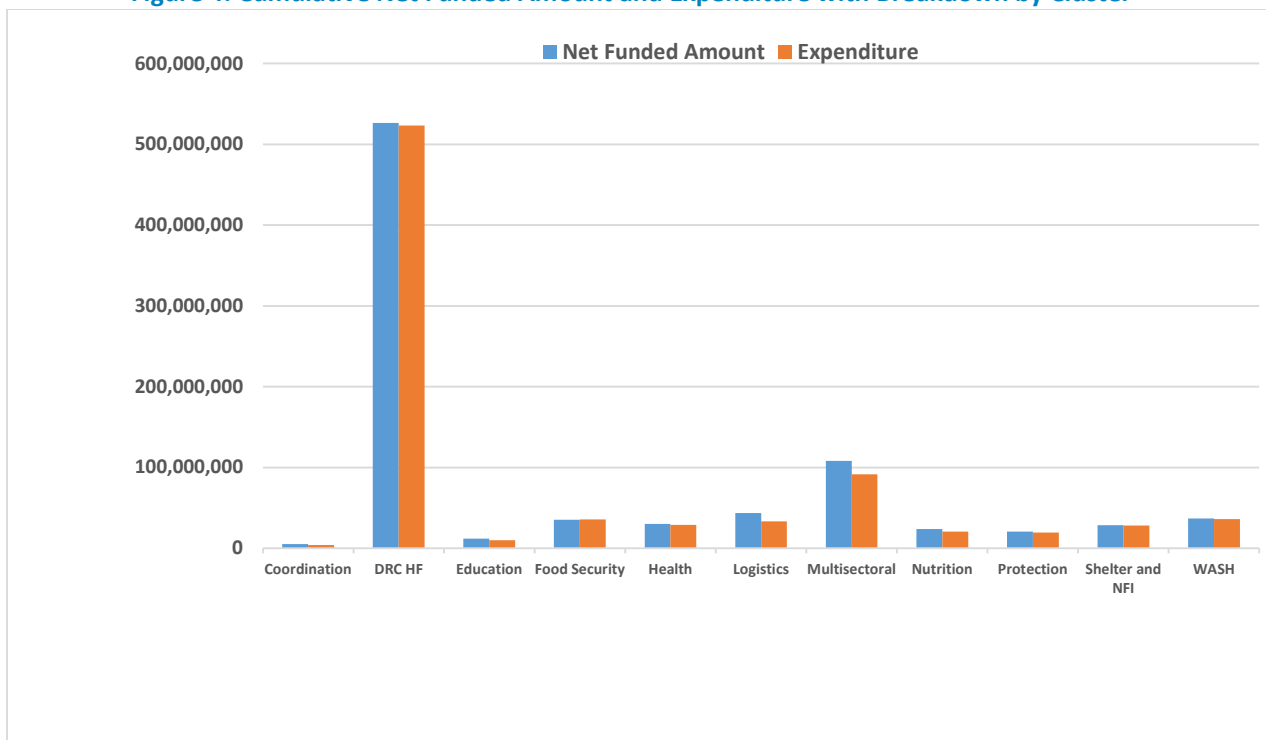
**Table 5.1a. Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)**

Participating Organization	Current Year Jan-Dec 2015		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	2,117,886	1,439,396	72,366,561	69,593,709	96.17
IOM			2,226,016	2,226,016	100.00
NGO/UNDP	26,396,781	22,420,056	421,775,406	400,434,651	94.94
OCHA			34,750,046	36,534,761	105.14
UNAIDS					0
UNDP		24,365	8,714,531	7,318,627	83.98
UNFPA	230,239	301,137	10,932,906	10,684,721	97.73
UNHABITAT		320,173	2,414,157	2,417,185	100.13
UNHCR	2,123,811	1,288,126	23,096,275	22,100,918	95.69
UNICEF	6,105,786	11,197,701	177,685,369	177,180,099	99.72
UNMAS		200,000	400,000	400,000	100.00
UNOPS		(23,903)	4,723,974	4,700,071	99.49
UNWOMEN			300,000	297,500	99.17
WFP	3,508,970	4,744,575	78,840,216	65,136,135	82.62
WHO		943,830	32,831,294	32,826,375	99.99
<b>Total</b>	<b>40,483,473</b>	<b>42,855,456</b>	<b>871,056,750</b>	<b>831,850,768</b>	<b>95.50</b>

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

Country/Cluster	Current Year Jan-Dec-2015		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
<b>Congo, The Democratic Republic</b>					
Coordination	350,000	(35,739)	5,328,227	4,209,859	79.01
DRC Humanitarian Fund	(390,019)	136,341	526,449,837	523,443,051	99.43
Education	460,902	390,842	12,049,085	9,953,373	82.61
Food Security	(1,332)	3,364,305	35,325,990	35,600,775	100.78
Health	2,781,206	3,788,062	30,212,869	29,146,596	96.47
Logistics	2,837,089	4,535,046	43,750,349	33,421,356	76.39
Multisectoral	30,727,151	21,071,912	108,232,949	91,745,928	84.77
Nutrition	308,093	2,421,357	23,812,984	20,575,878	86.41
Protection	692,710	2,324,683	20,486,157	19,554,608	95.45
Shelter and Non-Food Items	1,333,623	1,517,666	28,621,113	28,076,004	98.10
Water Sanitation and Hygiene	1,384,050	3,340,982	36,787,191	36,123,340	98.20
<b>Congo, The Democratic Republic Total:</b>	<b>40,483,473</b>	<b>42,855,456</b>	<b>871,056,750</b>	<b>831,850,768</b>	<b>95.50</b>
<b>Grand Total:</b>	<b>40,483,473</b>	<b>42,855,456</b>	<b>871,056,750</b>	<b>831,850,768</b>	<b>95.50</b>

**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 Project and Participating Organization within the clusters.

**Table 5.2 Expenditure by Project within Cluster, as of 31 December 2015 (in US Dollars)**

Cluster / Project No.and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
<b>Coordination</b>						
00078034	DRC PF- Coordination- UN	UNDP	2,657,291	2,657,291	2,138,244	80.47
00085225	DRC PF COORDINATION/2013	OCHA	1,241,462	690,359	690,359	100.00
00085225	DRC PF COORDINATION/2013	UNDP	1,315,600	1,315,600	1,318,247	100.20
00090338	DRC PF-COORDINATION-UN-2014	UNDP	314,977	314,977	63,009	20.00
00096021	DRC HUMANITARIAN FUND COORDINATION 2	UNHCR	350,000	350,000		0
<b>Coordination: Total</b>			<b>5,879,330</b>	<b>5,328,227</b>	<b>4,209,859</b>	<b>79.01</b>

<b>DRC Humanitarian Fund</b>						
00065241	CHF DRC Humanitarian Fd	FAO	56,292,146	55,405,947	55,221,967	99.67
00065241	CHF DRC Humanitarian Fd	IOM	2,246,136	2,226,016	2,226,016	100.00
00065241	CHF DRC Humanitarian Fd	OCHA	33,844,703	32,773,011	33,844,402	103.27
00065241	CHF DRC Humanitarian Fd	UNAIDS	100,000			0
00065241	CHF DRC Humanitarian Fd	UNDP	4,325,563	4,426,663	3,799,127	85.82
00065241	CHF DRC Humanitarian Fd	UNFPFA	9,039,501	8,598,639	8,359,618	97.22
00065241	CHF DRC Humanitarian Fd	UNHCR	15,461,326	15,461,326	15,461,326	100.00
00065241	CHF DRC Humanitarian Fd	UNICEF	116,856,558	116,217,364	116,217,364	100.00
00065241	CHF DRC Humanitarian Fd	UNMAS	200,000	200,000	200,000	100.00
00065241	CHF DRC Humanitarian Fd	UNOPS	4,723,974	4,723,974	4,700,071	99.49
00065241	CHF DRC Humanitarian Fd	UNWOMEN	300,000	300,000	297,500	99.17
00065241	CHF DRC Humanitarian Fd	WFP	41,670,473	41,670,473	38,476,065	92.33
00065241	CHF DRC Humanitarian Fd	WHO	23,530,415	22,458,098	22,458,098	100.00
00072858	CHF DRC - Managing Agent/NGOs	NGO/UNDP	230,409,875	221,988,326	222,181,497	100.09
<b>DRC Humanitarian Fund: Total</b>			<b>539,000,670</b>	<b>526,449,837</b>	<b>523,443,051</b>	<b>99.43</b>

<b>Education</b>						
00078041	DRC PF- Education- UN	UNICEF	1,226,059	1,213,834	1,213,834	100.00
00078042	DRC PF- Education- MA/NGO	NGO/UNDP	7,651,997	7,645,584	7,282,067	95.25
00085227	DRC PF EDUCATION/2013/UN AGENC	UNICEF	431,000	431,000	431,000	100.00
00085264	DRC PF EDUCATION/2013/UNDP-NGO	NGO/UNDP	1,376,875	1,376,875		0
00091829	DRC-PF-EDUCATION/2014/UN	UNICEF	912,929	912,929	908,228	99.49
00095922	DRC/HUMANITARIANFUND/EDUCATION/2015/	NGO/UNDP	468,864	468,864	118,244	25.22
<b>Education: Total</b>			<b>12,067,724</b>	<b>12,049,085</b>	<b>9,953,373</b>	<b>82.61</b>

<b>Food Security</b>						
00078035	DRC PF- Food Security- UN	FAO	11,263,674	11,263,674	10,591,652	94.03
00078043	DRC - PF- Food Sec-MA/NGOs	NGO/UNDP	10,862,673	10,861,531	11,878,503	109.36
00085228	DRC PF FOOD SEC./2013/UN AGENC	FAO	2,579,054	2,579,054	2,531,306	98.15
00085228	DRC PF FOOD SEC./2013/UN AGENC	WFP	1,397,198	1,397,198	1,397,198	100.00
00085265	DRC PF FOOD SEC./2013/UNDP-NGO	NGO/UNDP	5,628,528	5,628,338	5,618,250	99.82
00091762	DRC PF FOOD SECURITY/2014/MA/N	NGO/UNDP	1,496,195	1,496,195	1,492,297	99.74
00091815	DRC-PF/FOODSECURITY/2014/UN	FAO	1,000,000	1,000,000	991,569	99.16
00091815	DRC-PF/FOODSECURITY/2014/UN	WFP	1,100,000	1,100,000	1,100,000	100.00
<b>Food Security: Total</b>			<b>35,327,322</b>	<b>35,325,990</b>	<b>35,600,775</b>	<b>100.78</b>

<b>Health</b>						
00078038	DRC PF- Health- UN	UNFPA	1,388,267	1,364,827	1,364,827	100.00
00078038	DRC PF- Health- UN	UNICEF	881,522	876,352	876,352	100.00
00078038	DRC PF- Health- UN	WHO	6,942,487	6,935,062	6,934,471	99.99
00078044	DRC - PF- Health - MA/NGOs	NGO/UNDP	10,071,629	10,071,535	9,534,091	94.66
00085229	DRC PF HEALTH/2013/UN AGENCIES	UNFPA	646,417	637,635	637,635	100.00
00085229	DRC PF HEALTH/2013/UN AGENCIES	WHO	2,447,494	2,447,494	2,447,493	100.00
00085267	DRC PF HEALTH/2013/UNDP-NGOs	NGO/UNDP	3,570,567	3,535,863	3,534,632	99.97
00091763	DRC PF HEALTH/2014/MA/NGO	NGO/UNDP	528,675	528,675	528,073	99.89
00091956	DRC-PF-HEALTH/2014/UN	WHO	990,640	990,640	986,314	99.56
00096603	DRC-HUMANITARIANFUN-HEALTH-2015-NGO	NGO/UNDP	1,280,167	1,280,167	769,988	60.15
00096651	DRC-HUMANITARIAN-FUND-HEALTH-2015-UN	UNICEF	1,544,620	1,544,620	1,532,720	99.23
<b>Health: Total</b>			<b>30,292,485</b>	<b>30,212,869</b>	<b>29,146,596</b>	<b>96.47</b>

<b>Logistics</b>						
00078045	DRC PF- Logistics- UN	WFP	17,629,153	17,629,153	12,005,466	68.10
00078046	DRC - PF -LOGISTIC-MA/NGOs	NGO/UNDP	6,685,585	6,332,772	6,611,316	104.40
00085230	DRC PF LOGISTICS/2013/UN AGENC	WFP	7,028,284	7,028,284	4,139,476	58.90
00085268	DRC PF LOGISTICS/2013/UNDP-NGO	NGO/UNDP	3,965,989	3,965,989	3,864,571	97.44
00090973	DRC PF LOGISTICS/ 2014/UN	WFP	5,604,249	5,604,249	3,826,744	68.28
00094437	DRC PF- LOGISTICS/2015/UN	WFP	3,189,902	3,189,902	2,973,784	93.22
<b>Logistics: Total</b>			<b>44,103,162</b>	<b>43,750,349</b>	<b>33,421,356</b>	<b>76.39</b>

<b>Multisectoral</b>						
00078047	DRC PF-Multisector-UN	OCHA	2,000,000	1,286,676	2,000,000	155.44
00078047	DRC PF-Multisector-UN	UNICEF	30,592,347	30,559,729	30,559,729	100.00
00078048	DRC-PF:Multisector-MA/NGOs	NGO/UNDP	15,473,321	15,461,703	16,074,841	103.97
00085231	DRC PF MULTISECT/2013/UN AGENC	UNICEF	8,600,000	8,600,000	8,595,513	99.95
00085272	DRC PF MULTISECT/2013/UNDP-NGO	NGO/UNDP	13,577,972	13,576,112	13,554,923	99.84



00090651	DRC PF - MULTISECT/2014/UN	UNFPA	331,805	331,805	322,641	97.24
00090651	DRC PF - MULTISECT/2014/UN	UNICEF	6,200,000	6,200,000	6,040,214	97.42
00090651	DRC PF - MULTISECT/2014/UN	WFP	901,889	901,889	901,354	99.94
00092386	DRC/PF/EBOLA/UN/2014	UNICEF	712,542	712,542	712,542	100.00
00094439	DRC PF- MULTISECTORIEL/2015/UN	FAO	2,117,886	2,117,886	257,215	12.14
00094439	DRC PF- MULTISECTORIEL/2015/UN	UNHCR	1,773,811	1,773,811	1,128,453	63.62
00094439	DRC PF- MULTISECTORIEL/2015/UN	UNICEF	4,583,496	4,583,496	4,278,563	93.35
00094439	DRC PF- MULTISECTORIEL/2015/UN	WFP	319,068	319,068	316,049	99.05
00095424	DRC PF MULTICUSTER 2015/MA/NGO	NGO/UNDP	21,808,232	21,808,232	7,003,892	32.12
<b>Multisectoral: Total</b>			<b>108,992,369</b>	<b>108,232,949</b>	<b>91,745,928</b>	<b>84.77</b>

<b>Nutrition</b>						
00078049	DRC - Humanitarian Fund:Nutrition-UN	UNICEF	2,046,120	2,046,120	2,046,165	100.00
00078050	DRC - PF-Nutrition -MA/NGOs	NGO/UNDP	12,978,633	12,918,951	10,562,026	81.76
00085217	DRC PF NUTRITION/2013/UN AGENC	UNICEF	1,769,503	1,769,503	1,749,995	98.90
00085271	DRC PF NUTRITION/2013/UNDP-NGO	NGO/UNDP	5,737,873	5,729,392	5,017,469	87.57
00090652	DRC PF NUTRITION/2014/MA/NGO	NGO/UNDP	972,762	972,762	921,223	94.70
00095924	DRC/PF/NUTRITION/2015/NGO	NGO/UNDP	376,257	376,257	278,999	74.15
<b>Nutrition: Total</b>			<b>23,881,147</b>	<b>23,812,984</b>	<b>20,575,878</b>	<b>86.41</b>

<b>Protection</b>						
00078037	DRC PF- Protection- MA/NGOs	NGO/UNDP	8,762,282	8,761,889	8,329,802	95.07
00078051	DRC - PF- Protection-UN	UNHABITAT	571,996	571,996	572,033	100.01
00078051	DRC - PF- Protection-UN	UNHCR	2,622,479	2,622,479	2,622,479	100.00
00078051	DRC - PF- Protection-UN	UNICEF	655,946	655,061	655,061	100.00
00085219	DRC PF PROTECTION/2013/UNDP-NG	NGO/UNDP	2,448,432	2,442,298	2,178,451	89.20
00085232	DRC PF PROTECTION/2013/UN AGEN	UNHABITAT	1,842,161	1,842,161	1,845,152	100.16
00085232	DRC PF PROTECTION/2013/UN AGEN	UNHCR	825,471	825,471	825,471	100.00
00085232	DRC PF PROTECTION/2013/UN AGEN	UNMAS	200,000	200,000	200,000	100.00
00091764	DRC PF PROTECTION/2014/MA/NGO	NGO/UNDP	1,865,565	1,865,565	1,845,897	98.95
00096604	DRC-HUMANITARIANFUND-PROTECTION-2015	NGO/UNDP	699,237	699,237	480,262	68.68
<b>Protection: Total</b>			<b>20,493,569</b>	<b>20,486,157</b>	<b>19,554,608</b>	<b>95.45</b>

<b>Shelter and Non-Food Items</b>						
00078052	DRC - PF-NFI-UN	UNHCR	1,790,846	1,790,846	1,790,846	100.00
00078052	DRC - PF-NFI-UN	UNICEF	781,433	773,761	773,761	100.00
00078053	DRC-PF-NFI-MA/NGOs	NGO/UNDP	17,448,809	17,433,921	16,981,163	97.40
00085273	DRC PF SHELTER-NFI/2013/UNDP-N	NGO/UNDP	6,463,540	6,417,907	6,417,907	100.00
00091766	DRC PF SHELTER AND NON FOOD IT	NGO/UNDP	538,191	537,959	537,959	100.00
00091830	DRC-PF-SHELTERANDNFI/2014/UN	UNHCR	272,342	272,342	272,342	100.00
00095925	DRF/HUMANITARIANFUND/SHELTERANDNOFOO	NGO/UNDP	1,394,377	1,394,377	1,302,026	93.38

<b>Shelter and Non-Food Items: Total</b>	<b>28,689,539</b>	<b>28,621,113</b>	<b>28,076,004</b>	<b>98.10</b>
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<b>Water Sanitation and Hygiene</b>						
00078055	DRC-PF-WASH-UN	UNICEF	590,640	589,058	589,058	100.00
00078056	DRC-PF - WASH - MA/NGO's	NGO/UNDP	24,115,656	24,078,525	23,871,278	99.14
00085218	DRC PF WASH/2013/UNDP-NGOs	NGO/UNDP	8,951,982	8,951,982	8,549,003	95.50
00091765	DRC PF WASH/2014/MA/NGO	NGO/UNDP	1,746,445	1,746,445	1,722,598	98.63
00095926	DRC/HUMANITARIANFUND/WASH/2015/NGO	NGO/UNDP	1,421,181	1,421,181	1,391,404	97.90
<b>Water Sanitation and Hygiene: Total</b>			<b>36,825,904</b>	<b>36,787,191</b>	<b>36,123,340</b>	<b>98.20</b>

<b>Grand Total</b>	<b>885,553,220</b>	<b>871,056,750</b>	<b>831,850,768</b>	<b>95.50</b>
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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.

<b>2012 CEB Expense Categories</b>	<b>2006 UNDG Expense Categories</b>
1. Staff and personnel costs	1. Supplies, commodities, equipment & transport
2. Supplies, commodities and materials	2. Personnel
3. Equipment, vehicles, furniture and depreciation	3. Training counterparts
4. Contractual services	4. Contracts
5. Travel	5. Other direct costs
6. Transfers and grants	6. Indirect costs
7. General operating expenses	
8. Indirect costs	

**Table 5.3. Expenditure by UNDG Budget Category, as of 31 December 2015 (in US Dollars)**

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total	
Supplies, Commodities, Equipment and Transport (Old)	119,919,305	-	119,919,305	15.53
Personnel (Old)	46,978,135	-	46,978,135	6.08
Training of Counterparts (Old)	4,952,458	-	4,952,458	0.64
Contracts (Old)	93,222,104	-	93,222,104	12.07
Other direct costs (Old)	260,259,275	-	260,259,275	33.70
Staff & Personnel Cost (New)	6,095,461	1,283,126	7,378,587	0.96
Suppl, Comm, Materials (New)	15,612,345	3,078,169	18,690,513	2.42
Equip, Veh, Furn, Depn (New)	7,630,904	785,870	8,416,774	1.09
Contractual Services (New)	24,440,010	8,208,348	32,648,358	4.23
Travel (New)	(214,186,278)	1,074,269	(213,112,010)	(27.59)
Transfers and Grants (New)	335,096,450	21,447,908	356,544,358	46.16
General Operating (New)	30,417,609	6,033,664	36,451,273	4.72
<b>Programme Costs Total</b>	<b>730,437,777</b>	<b>41,911,354</b>	<b>772,349,130</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	58,557,535	944,103	59,501,638	7.70
<b>Total</b>	<b>788,995,312</b>	<b>42,855,456</b>	<b>831,850,768</b>	

<sup>1</sup> 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 2015, were as follows:

- **The Administrative Agent (AA) fee:** one percent 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\$ 407,899 was deducted in AA-fees. Cumulatively, as of 31 December 2015, US\$ 9,232,065 has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge seven percent indirect costs. In the current reporting period US\$ 944,103 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 59,501,638 as of 31 December 2015.

## 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 2015, direct costs amounted to US\$ 2,443,161. Table 8 displays the direct costs' net funded amounts and expenditures reported by Participating Organizations:

**Table 8. Direct Cost (in US Dollars)**

Project ID	Project Name	Participating Organization	Prior Years as of 31-Dec-2014		Current Year Jan-Dec-2015		Total		Delivery Rate %
			Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
00089979	DRC-POOLED FUND DIRECT COSTS	NGO/UNDP	1,204,615	1,172,848	-	29,921	1,204,615	1,202,768	99.8%
00089979	DRC-POOLED FUND DIRECT COSTS	OCHA	2,268,379	-	(724,529)	-	1,543,850	-	0.0%
00094632	DRCPF-Direct cost 2015	NGO/UNDP	-	-	1,500,036	754,486	1,500,036	754,486	50.3%
00094632	DRCPF-Direct cost 2015	OCHA	-	-	1,667,654	1,374,370	1,667,654	1,374,370	82.4%
<b>Grand Total:</b>			<b>3,472,994</b>	<b>1,172,848</b>	<b>2,443,161</b>	<b>2,158,777</b>	<b>5,916,154</b>	<b>3,331,624</b>	<b>56.3%</b>