



Consolidated Annual Financial Report on Activities Implemented under the Somalia Humanitarian Fund

Report of the Administrative Agent
of the Somalia Humanitarian Fund
for the period 1 January to 31 December 2015

Multi-Partner Trust Fund Office
United Nations Development Programme
<http://mptf.undp.org>

13 May 2016

PARTICIPATING ORGANIZATIONS



Food and Agriculture Organization (FAO)



International Organization for Migration (IOM)



UN Office for the Coordination of Humanitarian Affairs (OCHA)



United Nations Development Programme (UNDP)



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 Office for Project Services (UNOPS)



World Food Programme (WFP)



World Health Organization (WHO)



United Nations Department of Safety and Security (UNDSS)

CONTRIBUTORS



African Union



Australia



Azerbaijan



Denmark



Department for International Development (DFID)



Finland



Germany



Guyana



Irish AID



Italy



Netherlands



Norway



Poland

Private Sector



Swedish International Development Cooperation (Sida)



Swiss Agency for Development and Cooperation (SDC)

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 seven percent 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 Somalia Humanitarian Fund (Somalia HF) 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 Somalia Humanitarian Fund. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HSO10>).

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 Somalia Humanitarian Fund 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/HSO10>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2015, 16 contributors have deposited US\$ 335,181,585 in contributions and US\$ 615,373 has been earned in interest, bringing the

cumulative source of funds to US\$ 335,796,958.

Of this amount, US\$ 315,010,791 has been transferred to 11 Participating Organizations, of which US\$ 296,364,775 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of one percent on deposits and amounts to US\$ 3,351,816. Table 1 provides an overview of the overall sources, uses, and balance of the Somalia Humanitarian Fund as of 31 December 2015.

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

	Annual 2014	Annual 2015	Cumulative
Sources of Funds			
Gross Contributions	42,089,911	31,313,419	335,181,585
Fund Earned Interest and Investment Income	38,464	28,137	593,593
Interest Income received from Participating Organizations	-	416	21,780
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	42,128,374	31,341,972	335,796,958
Use of Funds			
Transfers to Participating Organizations	54,639,232	26,997,086	315,010,791
Refunds received from Participating Organizations	(1,372,428)	(1,262,746)	(3,003,556)
Net Funded Amount to Participating Organizations	53,266,804	25,734,339	312,007,235
Administrative Agent Fees	420,899	313,134	3,351,816
Direct Costs: (Humanitarian Coordinator, Secretariat...etc.)	1,439,131	1,893,060	4,725,870
Bank Charges	886	307	5,163
Other Expenditures	-	-	-
Total: Uses of Funds	55,127,720	27,940,841	320,090,084
Change in Fund cash balance with Administrative Agent	(12,999,346)	3,401,131	15,706,874
Opening Fund balance (1 January)	25,305,089	12,305,743	-
Closing Fund balance (31 December)	12,305,743	15,706,874	15,706,874
Net Funded Amount to Participating Organizations	53,266,804	25,734,339	312,007,235
Participating Organizations' Expenditure	47,195,880	26,042,038	296,364,775
Balance of Funds with Participating Organizations			15,642,460

2. PARTNER CONTRIBUTIONS

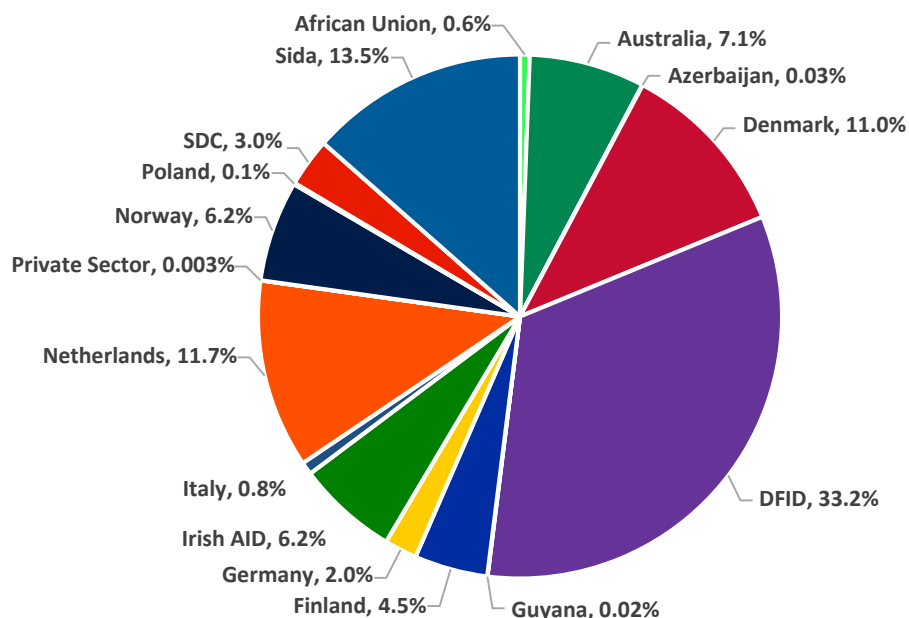
Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2015. The Somalia HF is currently being financed by 16 contributors that have signed SAAs, namely the African Union, Governments of Australia, Azerbaijan, Denmark, Finland, Germany, Guyana, Italy, Netherlands, Norway, and Poland,

the UK's Department for International Development (DFID), the Irish Aid, the Swedish International Development Cooperation Agency (Sida), the Swiss Agency for Development & Cooperation (SDC), and a private individual. In 2015, the Somalia HF received US\$ 31.31 million in contributions, bringing the total fund contributions to US\$ 335.18 million.

Table 2. Contributions, as of 31 December 2015 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
African Union (AU)	2,000,000	-	2,000,000
Australia	4,384,000	3,594,500	7,978,500
Australian Agency for International Development	15,942,500	-	15,942,500
Azerbaijan	100,000	-	100,000
Denmark	30,007,110	6,948,398	36,955,508
Department for International Development (DFID)	103,787,523	7,460,500	111,248,023
Finland	15,174,600	-	15,174,600
Germany	5,105,850	1,637,350	6,743,200
Guyana	75,000	-	75,000
Irish AID	17,609,980	3,274,170	20,884,150
Italy	2,618,000	-	2,618,000
Netherlands	39,073,557	-	39,073,557
Norway	20,833,835	-	20,833,835
Poland	297,921	-	297,921
Private Sector	10,000	-	10,000
Swiss Agency for Development and Cooperation (SDC)	8,684,675	1,343,028	10,027,703
Swedish International Development Cooperation (Sida)	38,163,616	7,055,473	45,219,089
Grand Total	303,868,166	31,313,419	335,181,585

Figure 1: Deposits by contributor, cumulative as of 31 December 2015¹



¹ In Figure 1 contributions of AusAID and Australia are shown combined.

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\$ 593,593 and interest received from Participating Organizations amounts to US\$ 21,780, bringing the cumulative interest received to US\$ 615,373. 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
Administrative Agent			
Fund Earned Interest and Investment Income	565,456	28,137	593,593
Total: Fund Earned Interest	565,456	28,137	593,593
Participating Organization			
UNDP	17,939		17,939
FAO	383	416	799
UNOPS	3,042		3,042
Total: Agency earned interest	21,364	416	21,780
Grand Total	586,820	28,552	615,373

4. TRANSFER OF FUNDS

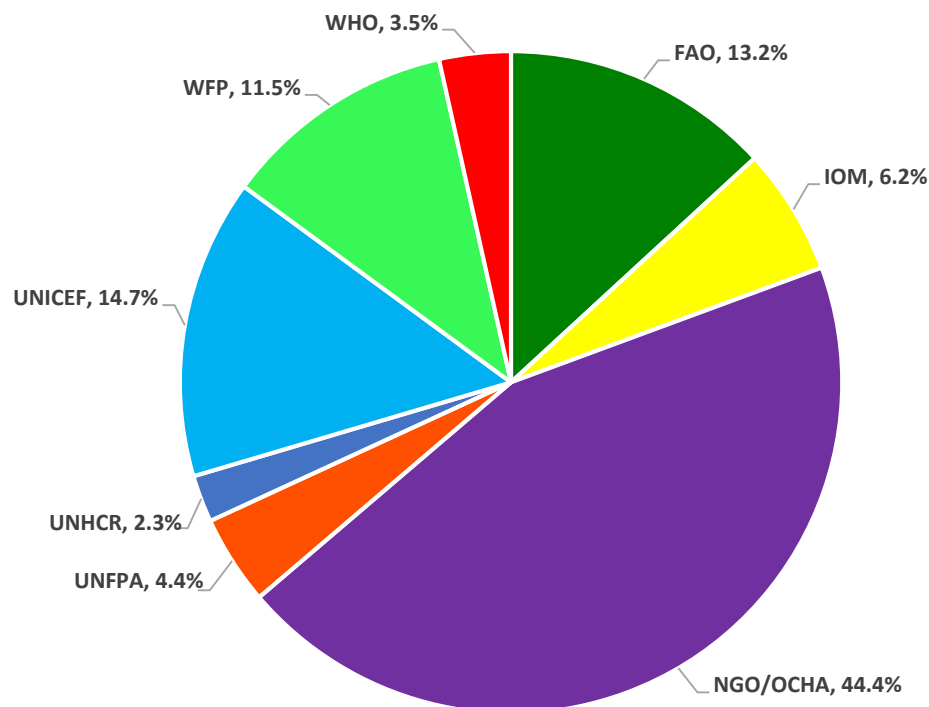
With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and enhancing the Humanitarian Response Plan upon decision of the Humanitarian Coordinator transfers of funds were made to projects in 11 Clusters of the Somalia HF namely: Agriculture and Livelihoods, Education, Enabling Programming, Food Assistance, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multi-Cluster for Refugees and Water and Sanitation (WASH). Eleven Participating Organizations have signed the MOU for the Somalia HF since its inception in May 2010. In 2015 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 26.99 million to eight Participating

Organizations, bringing the total cumulative amount transferred to US\$ 315,010,791 to 11 Participating Organizations (see list below). Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations. OCHA serves as a Managing Agent for funds approved by the Humanitarian Coordinator for implementation by NGOs. As shown in Table 4 and Figure 2, in 2015 OCHA as a Managing Agent for NGO projects received the largest share of funding (US\$ 12.63 million or 47 percent), followed by UNICEF (US\$ 3.77 million or 14 percent), FAO (US\$ 3.4 million or 13 percent) and others.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization (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	13,690,902	(11,441)	13,679,461	3,400,000	(8,453)	3,391,547	17,090,902	(19,894)	17,071,008
IOM	3,023,339		3,023,339	1,599,778		1,599,778	4,623,117		4,623,117
NGO/OCHA	191,668,084	(706,263)	190,961,821	12,634,259	(1,198,118)	11,436,141	204,302,343	(1,904,381)	202,397,962
OCHA	769,014	(642,535)	126,479				769,014	(642,535)	126,479
UNDP	4,507,463		4,507,463				4,507,463		4,507,463
UNFPA	3,586,367	(53,432)	3,532,935	1,149,820	(23,307)	1,126,513	4,736,187	(76,739)	4,659,448
UNHABITAT	854,224		854,224				854,224		854,224
UNHCR	6,727,104		6,727,104	591,316		591,316	7,318,420		7,318,420
UNICEF	26,404,353	(230,146)	26,174,207	3,774,928	(854)	3,774,074	30,179,281	(231,000)	29,948,281
UNOPS	2,618,948	(2,802)	2,616,146		(32,014)	(32,014)	2,618,948	(34,816)	2,584,132
WFP	24,276,571		24,276,571	2,947,066		2,947,066	27,223,637		27,223,637
WHO	9,887,335	(94,191)	9,793,144	899,918		899,918	10,787,253	(94,191)	10,693,062
Grand Total	288,013,705	(1,740,810)	286,272,895	26,997,086	(1,262,746)	25,734,339	315,010,791	(3,003,556)	312,007,235

Figure 2: Net funded amount by Participating Organization for the period of 1 January to 31 December 2015²



² This figure excludes 2015 refund from UNOPS where no transfers were made to this PUNO in 2015.

4.1. TRANSFER BY CLUSTER

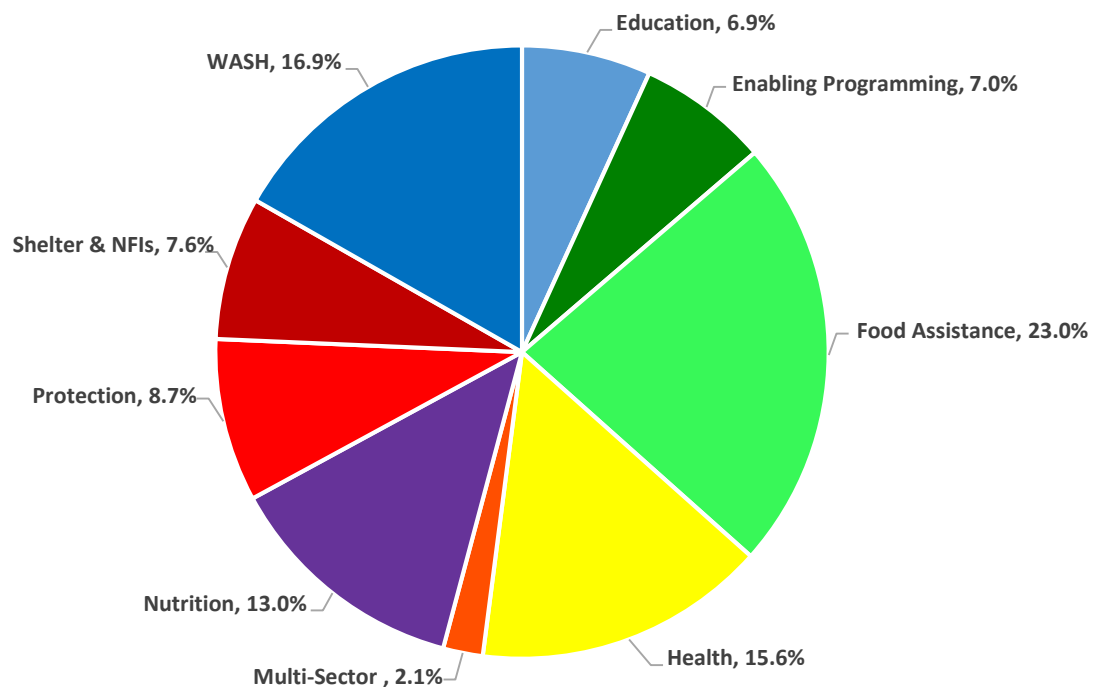
The Somalia HF has the following 11 clusters: Education, Enabling Programming, Food Assistance, Health, Agriculture and Livelihoods, Logistics, Nutrition, Protection, Shelter and NFIs, Multi-Cluster for Refugees and WASH. Table 4.1 below shows the total approved funding by Cluster.

As shown in Figure 3, in 2015, the Sectors receiving the largest share of transfers were: Food Assistance (23.0%), Water and Sanitation (16.9%), and Health (15.6%).

Table 4.1 Cumulative net funded amount by Cluster as of 31 December 2015 (in US Dollars)

Clusters	Cumulative Net Funded Amount
Education	8,891,773
Enabling Programming	21,297,026
Food Assistance	47,496,591
Health	44,303,296
Livelihoods	29,339,910
Logistics	3,791,198
Multi-Sector for Refugees	1,472,543
Nutrition	50,385,977
Protection	12,024,394
Shelter & NFIs	31,870,495
Water and Sanitation	61,134,030
Total:	312,007,235

Figure 3: Net Funded Amounts by Cluster for the Year 2015³



³ This Figure excludes 2015 Refunds for Livelihoods cluster, where no transfers were made in 2015.

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 Office GATEWAY at <http://mptf.undp.org/factsheet/fund/HSO10>

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2015, US\$ 26.99 million was transferred to Participating Organizations and reported US\$ 26.04 million in expenditure. As shown in table below, the cumulative net funded amount is US\$ 312,007,235 and cumulative expenditures reported by the Participating Organizations amount to US\$ 296,364,775. This equates to an overall Fund expenditure delivery rate of 95 percent. This delivery rate is a solid indicator of the Somalia HF's robust financial performance since its establishment.

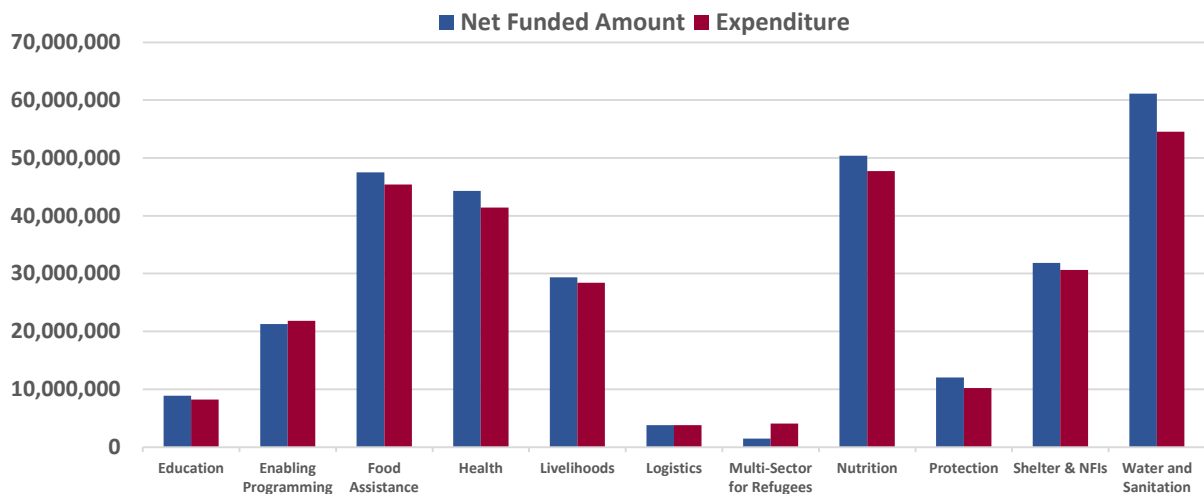
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2015		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	3,391,547	3,666,198	17,071,008	12,644,938	74.07
IOM	1,599,778	1,902,163	4,623,117	3,594,327	77.75
NGO/OCHA	11,436,141	3,705,366	202,397,962	192,104,559	94.91
OCHA			126,479	1,597,029	1262.68
UNDP		187,994	4,507,463	4,628,334	102.68
UNFPA	1,126,513	1,391,668	4,659,448	4,626,118	99.28
UNHABITAT		8,837	854,224	858,267	100.47
UNHCR	591,316	842,066	7,318,420	7,240,935	98.94
UNICEF	3,774,074	5,689,154	29,948,281	28,893,045	96.48
UNOPS	(32,014)	200,815	2,584,132	2,584,132	100.00
WFP	2,947,066	6,310,474	27,223,637	27,220,457	99.99
WHO	899,918	2,137,303	10,693,062	10,372,632	97.00
Total	25,734,339	26,042,038	312,007,235	296,364,775	94.99

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

Cluster	Current Year Jan-Dec-2015		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Education	1,766,531	156,698	8,891,773	8,230,645	92.56
Enabling Programming	1,789,907	2,061,598	21,297,026	21,834,694	102.52
Food Assistance	5,927,730	8,437,469	47,496,591	45,399,897	95.59
Health	4,005,424	4,452,200	44,303,296	41,451,852	93.56
Livelihoods	(183,900)	7,707	29,339,910	28,445,338	96.95
Logistics			3,791,198	3,791,198	100.00
Multi-Sector for Refugees	543,183	324,110	1,472,543	4,076,069	276.80
Nutrition	3,353,014	4,003,709	50,385,977	47,715,036	94.70
Protection	2,230,153	1,831,243	12,024,394	10,214,873	84.95
Shelter & NFIs	1,959,359	1,127,132	31,870,495	30,640,171	96.14
Water and Sanitation	4,342,939	3,640,173	61,134,030	54,565,002	89.25
Grand Total:	25,734,339	26,042,038	312,007,235	296,364,775	94.99

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 2015 (in US Dollars)

Cluster / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Education						
00078219	CHF Som EDU/2011ER/OCHA-NGOs	NGO/OCHA	203,751	201,878	203,751	100.93
00078437	CHF Som EDU/2011-1/OCHA-NGOs	NGO/OCHA	118,890	116,390	118,890	102.15
00084137	CHF Som EDU/2012-2/OCHA-NGOs	NGO/OCHA	2,390,692	2,390,692	2,390,692	100.00
00087132	CHF Som EDU/2013-1/OCHA-NGOs	NGO/OCHA	1,776,948	1,776,948	1,776,948	100.00
00087635	CHF Som EDU/2013ER/OCHA-NGOs	NGO/OCHA	195,738	195,738	195,738	100.00
00090184	CHF Som EDU/2014-1/NGOs	NGO/OCHA	1,477,242	1,477,242	3,258,130	220.55
00092303	CHF Som EDU/2014ER/OCHA-NGOs	NGO/OCHA	964,482	964,482	129,800	13.46
00094731	CHF Som EDU/2015-1/NGOs	NGO/OCHA	2,080,575	1,768,403	156,697	8.86
Education: Total			9,208,318	8,891,773	8,230,645	92.56
Enabling Programming						
00075916	CHF Somalia ENABLING PROGRAMMI	NGO/OCHA	328,514	320,664	320,664	100.00
00078156	CHF Som ENBPROGR/2011-1/OCHA-N	NGO/OCHA	900,682	870,262	900,681	103.50
00078429	CHF Som ENABPROGR/2011-1/UNDP-	UNDP	2,216,024	2,216,024	3,798,569	171.41
00081267	CHF Som ENPROGR/2012ER/UN Agen	OCHA	665,075	22,539	469,156	2081.52
00081267	CHF Som ENPROGR/2012ER/UN Agen	UNOPS	1,056,803	1,024,789	1,024,789	100.00
00082230	CHF Som ENPROGR/2012ER/UNOPS R	UNOPS	104,723	104,723	104,723	100.00
00082780	CHF Som ENPROGR/2012-1/OCHA-NG	NGO/OCHA	270,300	270,300	270,300	100.00
00082931	CHF Som ENPROGR/2012-1/UN Agen	UNDP	960,000	960,000		0
00082931	CHF Som ENPROGR/2012-1/UN Agen	UNICEF	271,416	271,191	271,191	100.00
00082931	CHF Som ENPROGR/2012-1/UN Agen	WHO	219,457	219,457	219,457	100.00
00084140	CHF Som ENPROGR/2012-2/OCHA-NG	NGO/OCHA	1,038,060	1,038,060	1,038,060	100.00

Cluster / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00084554	CHF Som ENPROGR/2012-2/UN Agen	FAO	900,000	900,000	(1,237)	(0.14)
00084554	CHF Som ENPROGR/2012-2/UN Agen	UNDP	500,000	500,000		0
00084554	CHF Som ENPROGR/2012-2/UN Agen	UNFPA	332,770	309,302	309,302	100.00
00084554	CHF Som ENPROGR/2012-2/UN Agen	UNOPS	349,945	349,945	349,945	100.00
00086159	CHF Som ENPROGR/2013ER/UN Agen	UNOPS	708,685	708,685	708,685	100.00
00087138	CHF Som ENPROGR/2013-1/OCHA-NG	NGO/OCHA	3,939,639	3,939,639	3,939,639	100.00
00090172	CHF Som ENPROGR/2014ER/UN Agen	OCHA	103,940	103,940	1,127,873	1085.12
00090172	CHF Som ENPROGR/2014ER/UN Agen	UNDP	831,439	831,439	829,766	99.80
00090172	CHF Som ENPROGR/2014ER/UN Agen	WFP	1,969,195	1,969,195	1,969,195	100.00
00090182	CHF Som ENPROGR/2014-1/NGOs	NGO/OCHA	622,973	622,973	1,212,731	194.67
00090192	CHF Som ENPROGR/2014-1/UN Agen	FAO	600,000	600,000	605,672	100.95
00090192	CHF Som ENPROGR/2014-1/UN Agen	UNHCR	96,835	96,835	96,835	100.00
00090192	CHF Som ENPROGR/2014-1/UN Agen	WFP	1,099,999	1,099,999	1,099,999	100.00
00090192	CHF Som ENPROGR/2014-1/UN Agen	WHO	100,000	100,000	96,628	96.63
00096011	CHF Som ENPROGR/2015 - 1/UN Ag	FAO	850,000	850,000	75,008	8.82
00096011	CHF Som ENPROGR/2015 - 1/UN Ag	WFP	997,066	997,066	997,066	100.00
Enabling Programming: Total			22,033,539	21,297,026	21,834,694	102.52
Food Assistance						
00078217	CHF Som FOODASSIS/2011-1/WFP F	WFP	3,700,000	3,700,000	3,700,000	100.00
00079111	CHF Som/FOODASSIS/2011ER/OCHA-	NGO/OCHA	2,620,463	2,588,213	2,620,462	101.25
00082781	CHF Som FOODASSIS/2012-1/OCHA-	NGO/OCHA	5,094,137	5,074,937	5,094,137	100.38
00083451	CHF Som/FOODASS/2012ER/OCHA-NG	NGO/OCHA	501,885	499,185	501,885	100.54
00084133	CHF Som FOODASSIS/2012-2/OCHA-	NGO/OCHA	11,735,364	11,735,364	11,735,364	100.00
00084184	CHF Som/FOODASS/2012ER/UN Agen	FAO	400,000	400,000	399,313	99.83
00084595	CHF Som FOODASSIS/2012-2/UN Ag	WFP	745,034	745,034	745,034	100.00
00087131	CHF Som FOODASSIS/2013-1/OCHA-	NGO/OCHA	3,180,071	3,180,071	3,180,071	100.00
00087312	CHF Som FOODASSIS/2013-1/UN Ag	FAO	650,000	642,748	642,748	100.00
00087312	CHF Som FOODASSIS/2013-1/UN Ag	IOM	299,999	299,999	299,999	100.00
00087312	CHF Som FOODASSIS/2013-1/UN Ag	WFP	499,999	499,999	499,883	99.98
00087636	CHF Som/FOODASS/2013ER/OCHA-NG	NGO/OCHA	309,581	309,581	309,581	100.00
00090179	CHF Som FOODASSIS/2014-1/NGOs	NGO/OCHA	2,427,910	2,427,910	1,952,008	80.40
00090189	CHF Som FOODASSIS/2014-1/UN Ag	FAO	850,000	849,551	849,810	100.03
00090189	CHF Som FOODASSIS/2014-1/UN Ag	IOM	350,000	350,000	350,000	100.00
00090189	CHF Som FOODASSIS/2014-1/UN Ag	WFP	850,000	850,000	850,000	100.00
00092300	CHF Som/FOODASS/2014ER/OCHA-NG	NGO/OCHA	2,187,612	2,187,612	2,381,353	108.86
00092307	CHF Som FOODASSIS/2014ER/UN Ag	FAO	900,000	899,248	899,248	100.00
00092307	CHF Som FOODASSIS/2014ER/UN Ag	WFP	4,302,106	4,302,106	4,302,105	100.00
00094299	CHF Som FOODASSIS/2015ER/UN Ag	FAO	1,000,000	1,000,000	994,568	99.46
00094685	CHF Som FOODASSIS/2015-1/UN Ag	FAO	1,350,000	1,350,000	1,136,189	84.16
00094685	CHF Som FOODASSIS/2015-1/UN Ag	IOM	300,000	300,000	140,385	46.80
00094685	CHF Som FOODASSIS/2015-1/UN Ag	UNICEF	400,000	400,000	66,461	16.62
00094685	CHF Som FOODASSIS/2015-1/UN Ag	WFP	1,350,000	1,350,000	1,350,000	100.00
00094733	CHF Som FOODASSIS/2015-1/NGOs	NGO/OCHA	1,194,700	1,191,832	184,706	15.50
00096610	CHF Som FOODASSIS/2015-1/2 -NG	NGO/OCHA	363,200	363,200	214,587	59.08

Cluster / Project No. and Project Title	Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Food Assistance: Total		47,562,061	47,496,591	45,399,897	95.59

Health						
00075912	CHF Somalia HEALTH/OCHA-NGOs	NGO/OCHA	2,826,396	2,776,338	2,776,338	100.00
00076056	CHF Somalia HEALTH/WHO BloodTr	WHO	197,441	197,441	197,441	100.00
00076057	CHF Somalia HEALTH/WHO Mat&Neo	WHO	671,850	649,035	649,035	100.00
00076073	CHF Somalia HEALTH/WHO OutbCtr	WHO	1,070,202	1,053,137	1,053,137	100.00
00077379	CHF Som HEALTH/2010ER/OCHA-NGO	NGO/OCHA	126,566	126,566	126,566	100.00
00077733	CHF Som HEALTH/2011ER/WHO Emer	WHO	250,513	250,513	250,513	100.00
00077841	CHF Som HEALTH/2011ER/WHO Equi	WHO	500,000	474,792	474,792	100.00
00078152	CHF Som HEALTH/2011-1/WHO Coor	WHO	151,679	134,366	134,366	100.00
00078167	CHF Som HEALTH/2011-1/UNOPS Em	UNOPS	398,793	395,991	395,991	100.00
00078177	CHF Som HEALTH/2011-1/OCHA-NGO	NGO/OCHA	2,698,354	2,626,107	2,698,353	102.75
00078436	CHF Som HEALTH/2011-1/UNICEF P	UNICEF	735,562	695,127	695,127	100.00
00078490	CHF Som HEALTH/2011-1/UNFPA Em	UNFPA	500,000	487,842	487,842	100.00
00078931	CHF Som/HEALTH/2011ER/WHO EMS	WHO	84,716	84,716	84,716	100.00
00079626	CHF Som HEALTH/2011ER/OCHA-NGO	NGO/OCHA	4,875,865	4,749,509	4,875,865	102.66
00080437	CHF Som HEALTH/2011ER/WHO Coor	WHO	360,055	360,055	360,055	100.00
00082709	CHF Som HEALTH/2012-1/UN Agenc	UNFPA	843,598	825,792	825,792	100.00
00082709	CHF Som HEALTH/2012-1/UN Agenc	WHO	539,480	539,480	539,480	100.00
00082779	CHF Som HEALTH/2012-1/OCHA-NGO	NGO/OCHA	3,697,420	3,694,920	3,697,420	100.07
00084136	CHF Som HEALTH/2012-2/OCHA-NGO	NGO/OCHA	1,433,335	1,433,335	1,433,335	100.00
00084556	CHF Som HEALTH/2012-2/UN Agen	UNICEF	817,480	817,480	817,480	100.00
00084556	CHF Som HEALTH/2012-2/UN Agen	WHO	1,749,462	1,737,672	1,737,672	100.00
00086158	CHF Som HEALTH/2013ER/OCHA-NGO	NGO/OCHA	3,272,887	3,272,887	2,774,589	84.77
00087137	CHF Som HEALTH/2013-1/OCHA-NGO	NGO/OCHA	2,007,072	2,007,072	2,007,072	100.00
00087311	CHF Som HEALTH/2013-1/UN Agenc	IOM	300,000	300,000	300,000	100.00
00087311	CHF Som HEALTH/2013-1/UN Agenc	UNFPA	800,000	776,693	776,693	100.00
00087311	CHF Som HEALTH/2013-1/UN Agenc	WHO	632,980	632,980	628,678	99.32
00088813	CHF Som HEALTH/2013ER/UN Agenc	WHO	1,234,982	1,234,982	1,234,982	100.00
00090168	CHF Som HEALTH/2014ER/UN Agenc	IOM	400,000	400,000	400,000	100.00
00090168	CHF Som HEALTH/2014ER/UN Agenc	UNFPA	449,999	449,999	449,999	100.00
00090168	CHF Som HEALTH/2014ER/UN Agenc	UNICEF	746,251	746,251	738,210	98.92
00090168	CHF Som HEALTH/2014ER/UN Agenc	WHO	803,690	803,690	795,469	98.98
00090178	CHF Som HEALTH/2014-1/NGOs	NGO/OCHA	1,613,719	1,613,719	2,285,364	141.62
00090188	CHF Som HEALTH/2014-1/UN Agenc	IOM	365,000	365,000	365,000	100.00
00090188	CHF Som HEALTH/2014-1/UN Agenc	UNFPA	660,000	660,000	641,743	97.23
00090188	CHF Som HEALTH/2014-1/UN Agenc	WHO	1,320,828	1,320,828	1,255,786	95.08
00090199	CHF Som HEALTH/2014ER/NGOs	NGO/OCHA	1,444,847	1,444,847	449,702	31.12
00094687	CHF Som HEALTH/2015-1/UN Agenc	IOM	299,807	299,807	92,874	30.98
00094687	CHF Som HEALTH/2015-1/UN Agenc	UNFPA	749,915	749,915	734,842	97.99
00094687	CHF Som HEALTH/2015-1/UN Agenc	UNICEF	1,124,950	1,124,950	549,107	48.81
00094687	CHF Som HEALTH/2015-1/UN Agenc	WHO	899,918	899,918	660,425	73.39
00094734	CHF Som HEALTH/2015-1/NGOs	NGO/OCHA	1,143,620	1,089,545		0

Cluster / Project No. and Project Title	Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Health: Total		44,799,232	44,303,296	41,451,852	93.56

Livelihoods						
00075910	CHF Somalia LIVELIHOODS/OCHA-N	NGO/OCHA	2,423,831	2,402,430	2,402,430	100.00
00076055	CHF Somalia LIVELHDS/FAO FSNAU	FAO	335,000	334,564	334,564	100.00
00077378	CHF Som LIVLHD/2010ER/OCHA-NGO	NGO/OCHA	3,309,814	3,266,010	3,309,814	101.34
00078062	CHF Som LIVLH/2011-1/FAO FSNAU	FAO	750,000	750,000		0
00078151	CHF Som LIVLHD/2011-1/FAO CapB	FAO	357,000	355,850	355,850	100.00
00078153	CHF Som LIVLHD/2011-1/OCHA-NGO	NGO/OCHA	6,147,086	6,028,971	6,147,086	101.96
00078487	CHF Som LIVLHD/2011-1/FAO Prot	FAO	1,429,065	1,429,065	1,004,814	70.31
00078488	CHF Som LIVLHD/2011-1/FAO Hydr	FAO	499,946	490,091	490,091	100.00
00078489	CHF Som LIVLHD/2011-1/FAO Livl	FAO	2,115,233	2,115,233	2,109,513	99.73
00079110	CHF Som LIVLHD/2011ER/OCHA-NGO	NGO/OCHA	11,271,702	11,153,621	11,271,701	101.06
00082840	CHF Som LIVLHD/2012ER/OCHA-NGO	NGO/OCHA	1,019,476	1,014,076	1,019,476	100.53
Livelihoods: Total			29,658,153	29,339,910	28,445,338	96.95

Logistics						
00076161	CHF Somalia LOGIST/WFP AirSer	WFP	995,100	995,100	995,100	100.00
00083133	CHF Som/LOGIST/2012ER/UN Agenc	WFP	2,796,098	2,796,098	2,796,098	100.00
Logistics: Total			3,791,198	3,791,198	3,791,198	100.00

Multi-Sector for Refugees						
00090560	CHF Som/MULTI/2014-1/NGOs	NGO/OCHA	929,359	929,359	3,751,959	403.71
00094735	CHF Som/MULTI/2015-1/NGOs	NGO/OCHA	829,500	543,183	324,110	59.67
Multi-Sector for Refugees: Total			1,758,859	1,472,543	4,076,069	276.80

Nutrition						
00075913	CHF Somalia NUTRITION/OCHA-NGO	NGO/OCHA	997,882	984,158	984,158	100.00
00076516	CHF Somalia NUTRITION/UNICEF M	UNICEF	3,758,878	3,692,414	3,692,414	100.00
00078157	CHF Som NUTRIT/2011-1/OCHA-NGO	NGO/OCHA	4,670,310	4,577,375	4,670,310	102.03
00078175	CHF Som NUTRIT/2011ER/OCHA-NGO	NGO/OCHA	4,558,819	4,330,664	4,558,819	105.27
00078573	CHF Som NUTRIT/2011-1/UNICEF B	UNICEF	2,142,942	2,138,679	2,138,679	100.00
00082708	CHF Som NUTRIT/2012-1/UN Agenc	UNICEF	1,076,778	1,076,778	1,076,778	100.00
00082778	CHF Som NUTRIT/2012-1/OCHA-NGO	NGO/OCHA	3,119,899	3,119,899	3,119,899	100.00
00083454	CHF Som NUTRIT/2012-ER/OCHA-NG	NGO/OCHA	324,709	319,709	324,709	101.56
00084134	CHF Som NUTRIT/2012-2/OCHA-NGO	NGO/OCHA	4,855,103	4,855,103	4,855,103	100.00
00084557	CHF Som NUTRIT/2012-2/UN Agen	UNICEF	2,806,037	2,805,408	2,805,408	100.00
00084557	CHF Som NUTRIT/2012-2/UN Agen	WFP	3,992,085	3,992,085	3,992,085	100.00
00087136	CHF Som NUTRIT/2013-1/OCHA-NGO	NGO/OCHA	2,792,647	2,792,647	2,792,647	100.00
00087310	CHF Som NUTRIT/2013-1/UN Agenc	UNICEF	1,493,157	1,493,157	1,489,982	99.79
00087310	CHF Som NUTRIT/2013-1/UN Agenc	WFP	1,796,957	1,796,957	1,796,957	100.00
00088268	CHF Som NUTRITION/2013ER/OCHA-	NGO/OCHA	429,666	429,666	429,335	99.92
00090177	CHF Som NUTRIT/2014-1/NGOs	NGO/OCHA	2,172,128	2,172,128	1,189,206	54.75
00090187	CHF Som NUTRIT/2014-1/UN Agenc	UNICEF	1,499,259	1,499,259	1,417,919	94.57

Cluster / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00090187	CHF Som NUTRIT/2014-1/UN Agenc	WFP	750,000	750,000	750,000	100.00
00092302	CHF Som NUTRITION/2014ER/OCHA-	NGO/OCHA	1,957,209	1,957,209	1,549,616	79.17
00092310	CHF Som NUTRITION/2014ER/UN Ag	UNICEF	1,220,000	1,220,000	1,215,128	99.60
00092310	CHF Som NUTRITION/2014ER/UN Ag	WFP	779,999	779,999	776,935	99.61
00094688	CHF Som NUTRIT/2015-1/UN Agenc	UNICEF	1,149,999	1,149,999	1,123,406	97.69
00094688	CHF Som NUTRIT/2015-1/UN Agenc	WFP	600,000	600,000	600,000	100.00
00094736	CHF Som NUTRIT/2015-1/NGOs	NGO/OCHA	1,573,150	1,541,185	180,502	11.71
00096611	CHF Som NUTRIT/2015-1/2- NGO	NGO/OCHA	311,500	311,500	185,041	59.40
Nutrition: Total			50,829,114	50,385,977	47,715,036	94.70

Protection						
00078932	CHF Som/PROTECT/2011-1/UNHCR/R	UNHCR	499,900	499,900	499,900	100.00
00079864	CHF Som PROTECT/2011ER/OCHA-NG	NGO/OCHA	243,064	229,612	243,064	105.86
00080438	CHF Som PROTECT/2011ER/StrengC	UNHCR	127,507	127,507	127,507	100.00
00082775	CHF Som/PROTECT/2012-1/NGOs	NGO/OCHA	1,881,041	1,875,841	1,881,041	100.28
00083009	CHF Som/PROTECT/2012-1/UN Agen	UNHCR	147,900	147,900	147,900	100.00
00084139	CHF Som PROTECT/2012-2/OCHA-NG	NGO/OCHA	1,864,635	1,864,635	1,864,635	100.00
00087133	CHF Som PROTECT/2013-1/OCHA-NG	NGO/OCHA	2,372,572	2,372,572	2,372,572	100.00
00090183	CHF Som/PROTECT/2014-1/NGOs	NGO/OCHA	1,630,046	1,630,046	1,086,255	66.64
00092301	CHF Som/PROTEC/2014ER/NGOs	NGO/OCHA	1,037,778	1,037,778	160,758	15.49
00095515	CHF Som/PROTECT/2015-1/UN Agen	UNFPA	399,905	399,905	399,905	100.00
00095515	CHF Som/PROTECT/2015-1/UN Agen	UNHCR	400,000	400,000	400,000	100.00
00095515	CHF Som/PROTECT/2015-1/UN Agen	UNICEF	450,000	450,000	449,962	99.99
00096612	CHF Som/PROTECT/2015-1/2-NGO	NGO/OCHA	988,700	988,700	581,375	58.80
Protection: Total			12,043,047	12,024,394	10,214,873	84.95

Shelter & NFIs						
00077380	CHF Som SHELTER/2010ER/OCHA-NGOs	NGO/OCHA	126,532	126,532	126,532	100.00
00078174	CHF Som SHELTER/2011-1/OCHA-NG	NGO/OCHA	2,453,641	2,434,921	2,453,640	100.77
00078218	CHF Som SHELTER/2011-1/UNHCR I	UNHCR	1,222,903	1,222,903	1,222,903	100.00
00079511	CHF Som/SHELTER/2011ER/OCHA-NGOs	NGO/OCHA	4,957,876	4,836,302	4,957,876	102.51
00079857	CHF Som SHELTER/2011ER/UNHCR Eme	UNHCR	999,551	999,551	999,551	100.00
00080220	CHF Som SHELTER/2011ER/UNHCR Str	UNHCR	110,159	110,159	110,159	100.00
00082284	CHF Som/SHELTER/2012ER/OCHA-NGOs	NGO/OCHA	511,697	508,997	511,462	100.48
00082782	CHF Som SHELTER/2012-1/OCHA-NG	NGO/OCHA	3,731,275	3,725,275	3,731,275	100.16
00082821	CHF Som/SHELTER/2012-1/UN Agency	FAO	3,204,658	3,204,658	2,579,916	80.51
00082821	CHF Som/SHELTER/2012-1/UN Agency	UNHABITAT	405,672	405,672	409,715	101.00
00082821	CHF Som/SHELTER/2012-1/UN Agency	UNHCR	2,795,350	2,795,350	2,795,350	100.00
00084138	CHF Som SHELTER/2012-2/OCHA-NG	NGO/OCHA	2,914,157	2,914,157	2,914,157	100.00
00084630	CHF Som SHELTER/2012-2/UN Agen	UNHABITAT	448,552	448,552	448,553	100.00
00087134	CHF Som SHELTER/2013-1/OCHA-NG	NGO/OCHA	1,856,146	1,856,146	1,856,146	100.00
00087569	CHF Som SHELTER/2013-1/UN Agen	UNHCR	410,000	410,000	410,000	100.00
00090181	CHF Som SHELTER/2014-1/NGOs	NGO/OCHA	1,737,466	1,737,466	3,302,979	190.10
00092305	CHF Som/SHELTER/2014ER/OCHA-NGOs	NGO/OCHA	1,748,501	1,748,501	670,286	38.33
00092309	CHF Som/SHELTER/2014ER/UN Agenci	UNHCR	317,000	317,000	317,000	100.00

Cluster / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00094737	CHF Som SHELTER/2015-1/NGOs	NGO/OCHA	840,450	839,137	92,523	11.03
00095514	CHF Som SHELTER/2015-1/UN Agen	UNHCR	191,316	191,316	113,831	59.50
00096613	CHF Som SHELTER/2015-1/2-NGO	NGO/OCHA	1,037,900	1,037,900	616,316	59.38
Shelter & NFIs: Total			32,020,803	31,870,495	30,640,171	96.14

Water and Sanitation						
00075914	CHF Somalia WASH/OCHA-NGOs	NGO/OCHA	3,194,196	3,030,516	3,030,516	100.00
00076525	CHF Somalia WASH/UNICEF IDPs a	UNICEF	3,269,999	3,269,999	3,269,999	100.00
00077405	CHF Som WASH/2010ER/OCHA-NGOs	NGO/OCHA	1,602,273	1,598,204	1,602,273	100.25
00077732	CHF Som WASH/2011ER/OCHA-NGOs	NGO/OCHA	6,882,578	6,584,398	6,882,577	104.53
00078154	CHF Som WASH/2011-1/OCHA-NGOs	NGO/OCHA	7,657,854	7,412,270	7,657,854	103.31
00078176	CHF Som WASH/2011-1/UNICEF EmW	UNICEF	3,222,949	3,103,966	3,103,966	100.00
00081637	CHF Som WASH/2012ER/OCHA-NGOs	NGO/OCHA	1,480,656	1,466,406	1,372,400	93.59
00082783	CHF Som WASH/2012-1/OCHA-NGOs	NGO/OCHA	8,143,657	8,127,257	8,143,656	100.20
00083118	CHF Som WASH/2012-1/UN Agencie	UNICEF	1,049,370	1,049,370	1,049,370	100.00
00084135	CHF Som WASH/2012-2/OCHA-NGOs	NGO/OCHA	4,597,452	4,597,452	4,597,452	100.00
00084555	CHF Som WASH/2012-2/UN Agen	FAO	600,000	600,000		0
00084555	CHF Som WASH/2012-2/UN Agen	UNICEF	1,180,391	1,180,391	1,180,408	100.00
00087135	CHF Som WASH/2013-1/OCHA-NGOs	NGO/OCHA	3,571,555	3,571,555	3,571,555	100.00
00087417	CHF Som WASH/2013-1/UN Agencie	IOM	245,000	245,000	245,000	100.00
00087417	CHF Som WASH/2013-1/UN Agencie	UNICEF	232,500	232,500	232,349	99.93
00088388	CHF Som WASH/2013ER/OCHA-NGOs	NGO/OCHA	665,220	665,220	654,967	98.46
00090176	CHF Som WASH/2014-1/NGOs	NGO/OCHA	2,566,922	2,566,922	1,450,668	56.51
00090186	CHF Som WASH/2014-1/UN Agencie	FAO	100,000	100,000	100,441	100.44
00090186	CHF Som WASH/2014-1/UN Agencie	IOM	763,340	763,340	763,340	100.00
00090186	CHF Som WASH/2014-1/UN Agencie	UNICEF	480,189	480,189	477,567	99.45
00090197	CHF Som WASH/2014ER/NGOs	NGO/OCHA	4,978,259	4,978,259	2,270,843	45.62
00092308	CHF Som WASH/2014ER/UN Agen	IOM	300,000	300,000	300,000	100.00
00092308	CHF Som WASH/2014ER/UN Agen	UNICEF	401,194	401,194	400,403	99.80
00094449	CHF Som WASH/2015ER/NGOs	NGO/OCHA	311,500	311,500	246,729	79.21
00094686	CHF Som WASH/2015-1/UN Agencie	FAO	200,000	200,000	68,431	34.22
00094686	CHF Som WASH/2015-1/UN Agencie	IOM	999,971	999,971	337,729	33.77
00094686	CHF Som WASH/2015-1/UN Agencie	UNICEF	649,979	649,979	631,734	97.19
00094738	CHF Som WASH/2015-1/NGOs	NGO/OCHA	2,186,850	1,921,973	492,262	25.61
00096614	CHF Som WASH/2015-1/2-NGO	NGO/OCHA	726,200	726,200	430,514	59.28
Water and Sanitation: Total			62,260,054	61,134,030	54,565,002	89.25

Grand Total			315,964,377	312,007,235	296,364,775	94.99
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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. Since the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both 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

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 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)	13,054,474	-	13,054,474	4.64
Personnel (Old)	4,178,697	-	4,178,697	1.48
Training of Counterparts (Old)	152,121	-	152,121	0.05
Contracts (Old)	4,989,527	-	4,989,527	1.77
Other direct costs (Old)	74,293,079	-	74,293,079	26.40
Staff & Personnel Cost (New)	12,426,637	3,033,682	15,460,319	5.49
Suppl, Comm, Materials (New)	28,885,816	7,021,145	35,906,962	12.76
Equip, Veh, Furn, Depn (New)	488,855	187,476	676,331	0.24
Contractual Services (New)	12,616,876	3,360,196	15,977,072	5.68
Travel (New)	4,388,530	958,059	5,346,588	1.90
Transfers and Grants (New)	11,810,230	4,698,677	16,508,906	5.87
General Operating (New)	89,747,799	5,108,281	94,856,081	33.71
Programme Costs Total	257,032,641	24,367,517	281,400,158	100.00
¹ Indirect Support Costs Total	13,290,096	1,674,521	14,964,617	5.32
Total	270,322,737	26,042,038	296,364,775	

¹ Indirect Support Costs charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation.

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\$ 313,134 was deducted in AA fees. Cumulatively, as of 31 December 2015, US\$ 3,351,816 has been charged in AA fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge up to seven percent in indirect costs. In the current reporting period US\$ 1,674,521 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 14,964,617 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 Humanitarian Coordinator 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'. Table 8.1 displays direct costs' net funded amounts and expenditures reported by PUNOs. In 2015, direct costs of the Fund amounted to US\$ 2,204,318.

Table 8.1 Net funded amount, expenditures and financial delivery of direct costs (in US Dollars)

Project ID/ Project Name	Participating Organization	Prior Years as of 31-Dec-2014		Jan-Dec-2015		Total		Delivery Rate %
		Net Funded	Expenditure	Net Funded	Expenditure	Net Funded	Expenditure	
00085363 / CHF Som Direct Cost 2013 2014	OCHA	2,832,810	947,062	(311,258)	-	2,521,553	947,062	37.6%
00096790 / CHF Som Direct Cost 2015	OCHA	-	-	2,204,318	1,265,461	2,204,318	1,265,461	57.4%
Grand Total:		2,832,810	947,062	1,893,060	1,265,461	4,725,870	2,212,523	46.8%