



*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 2016**

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

15 May 2017

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)



United National Development Fund for Women (UNWOMEN)

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)



World Food Programme (WFP)



World Health Organization
(WHO)

DEFINITIONS

Approved Project/Programme

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

Contributor Commitment

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

Contributor Deposit

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

Delivery Rate

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

Indirect Support Costs

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

Managing Agent

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

Net Funded Amount

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

Participating Organization

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

Project Expenditure

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

Project Financial Closure

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

Project Operational Closure

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

Project Start Date

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

Total Approved Budget

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

US Dollar Amount

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

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INTRODUCTION

This Consolidated Annual Financial Report of the DRC Humanitarian Fund is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent, as per the Terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangements (SAAs) signed with contributors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and SAAs with contributors. It receives, administers and manages contributions, and disburses these funds to the Participating Organizations. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements, for transmission to contributors.

This consolidated financial report covers the period 1 January to 31 December 2016 and provides financial data on progress made in the implementation of projects of the DRC Humanitarian Fund. It's posted on the MPTF Office Gateway (<http://mptf.undp.org/factsheet/fund/HCG10>).

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

2016 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the DRC Humanitarian Fund using the pass-through funding modality as of 31 December 2016. 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 2016, 11 contributors deposited US\$ 968,618,907 in contributions and US\$ 9,150,920 was earned in interest.

The cumulative source of funds was US\$ 977,769,827.

Of this amount, US\$ 944,474,095 has been net funded to 14 Participating Organizations, of which US\$ 880,757,825 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 9,686,189. Table 1 provides an overview of the overall sources, uses, and balance of the DRC Humanitarian Fund as of 31 December 2016.

Table 1. Financial Overview, as of 31 December 2016 (in US Dollars)

	Annual 2015	Annual 2016	Cumulative
Sources of Funds			
Contributions from donors	40,789,858	45,412,411	968,618,907
Fund Earned Interest and Investment Income	152,310	271,864	6,634,616
Interest Income received from Participating Organizations	239,021	54,098	2,516,305
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	41,181,189	45,738,373	977,769,827
Use of Funds			
Transfers to Participating Organizations	41,486,014	74,499,943	957,049,583
Refunds received from Participating Organizations	(1,002,541)	(1,082,599)	(12,575,488)
Net Funded Amount	40,483,473	73,417,345	944,474,095
Administrative Agent Fees	407,899	454,124	9,686,189
Direct Costs: (Steering Committee, Secretariat...etc.)	2,443,161	3,168,897	9,085,051
Bank Charges	1,221	1,422	10,151
Other Expenditures	-	-	-
Total: Uses of Funds	43,335,754	77,041,788	963,255,487
Change in Fund cash balance with Administrative Agent	(2,154,565)	(31,303,415)	14,514,341
Opening Fund balance (1 January)	47,972,321	45,817,756	-
Closing Fund balance (31 December)	45,817,756	14,514,341	14,514,341
Net Funded Amount	40,483,473	73,417,345	944,474,095
Participating Organizations' Expenditure	42,855,456	48,907,057	880,757,825
Balance of Funds with Participating Organizations			63,716,270

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2016.

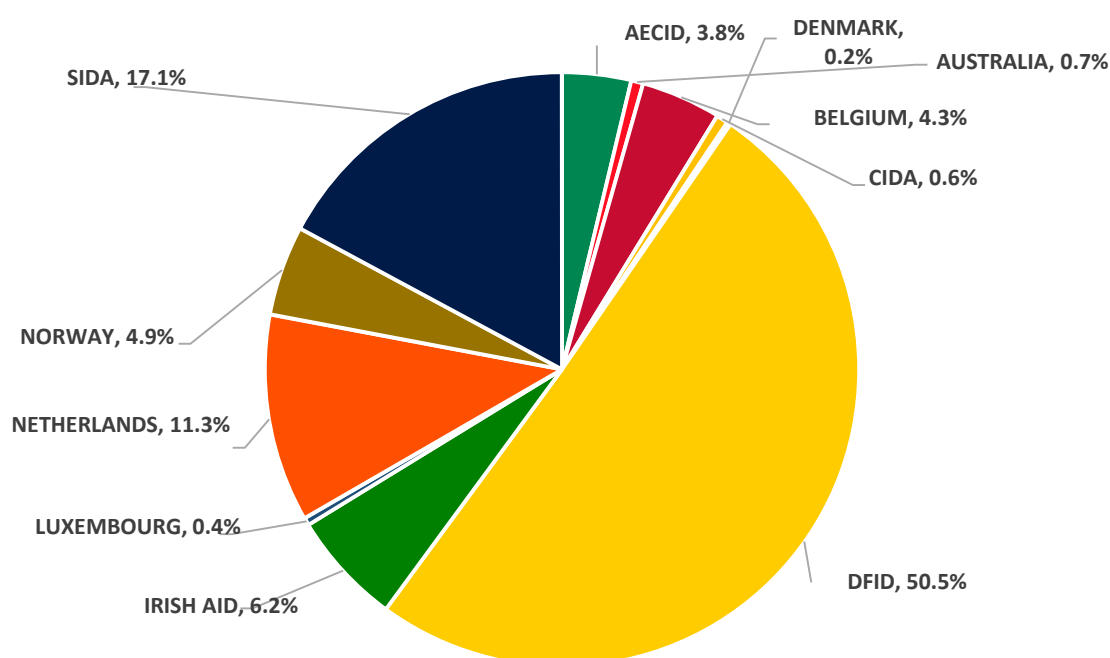
The DRC Humanitarian Fund is currently being financed by 11 contributors, as listed in the table below.

The table below includes commitments made through Standard Administrative Agreements signed up to 31 December 2016, that were deposited in 2016 or not yet deposited as of the date of this report; it does not include future years commitments.

Table 2. Contributors' Commitments and Deposits, as of 31 December 2016 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2015 Deposits	Current Year Jan-Dec-2016 Deposits	Total Deposits
The Spanish Agency for International Development Cooperation (AECID)	36,325,886	36,325,886	-	36,325,886
AUSTRALIA	6,317,400	6,317,400	-	6,317,400
BELGIUM	42,080,532	39,259,532	2,821,000	42,080,532
Canadian International Development Agency (CIDA)	6,207,132	6,207,132	-	6,207,132
DENMARK	1,808,449	1,808,449	-	1,808,449
DEPARTMENT FOR INT'L DEVELOPMENT (DFID)	489,275,861	469,061,521	20,214,340	489,275,861
IRISH AID	59,639,590	56,360,620	3,278,970	59,639,590
LUXEMBOURG	3,947,560	3,662,010	285,550	3,947,560
NETHERLANDS	109,603,580	102,978,380	6,625,200	109,603,580
NORWAY	47,343,041	47,343,041	-	47,343,041
SWEDISH INT'L DEVELOPMENT COOPERATION (SIDA)	166,069,876	153,882,525	12,187,351	166,069,876
Grand Total	968,618,907	923,206,496	45,412,411	968,618,907

Figure 1: Deposits by contributor, cumulative as of 31 December 2016



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 2016, Fund earned interest amounts to US\$ 6,634,616.

Interest received from Participating Organizations amounts to US\$ 2,516,305, bringing the cumulative interest received to US\$ 9,150,920.

Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2016 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2015	Current Year Jan-Dec-2016	Total
Administrative Agent			
Fund Earned Interest and Investment Income	6,362,752	271,864	6,634,616
Total: Fund Earned Interest	6,362,752	271,864	6,634,616
Participating Organization			
UNDP	692,848		692,848
FAO	513,930	54,098	568,028
UNFPA	247,489		247,489
UNWOMEN	78		78
NGO/UNDP	1,007,861		1,007,861
Total: Agency earned interest	2,462,207	54,098	2,516,305
Grand Total	8,824,958	325,962	9,150,920

4. TRANSFER OF FUNDS

With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and supporting the response as strategized in the Humanitarian Response Plan, upon decision of the Humanitarian Coordinator, transfers of funds were made to projects in 11 Clusters of the DRC Humanitarian Fund namely: Coordination, Education, Food Assistance, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (S & NFIs), Multisectoral, Water and Sanitation (WASH) and DRC Pooled Fund.

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

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

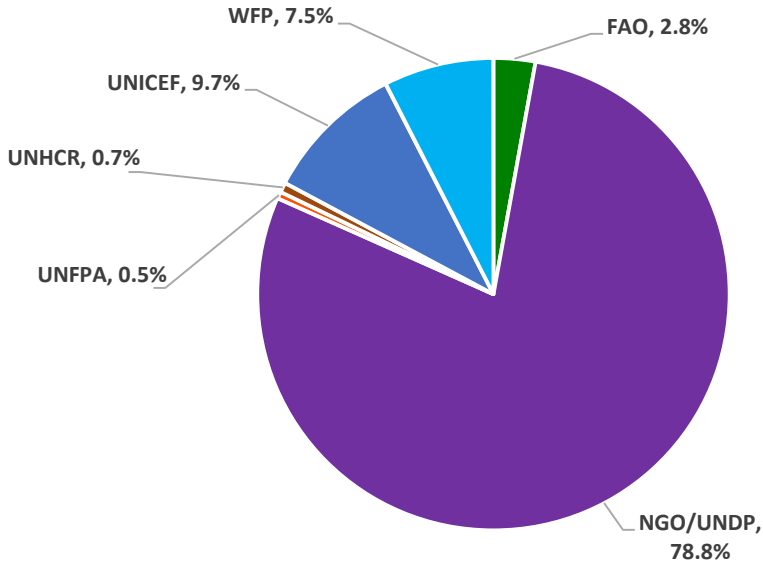
Table 4.1 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

In 2016 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 74,499,943 to 6 Participating Organizations, bringing the total cumulative amount transferred to US\$ 957,049,583 to 14 Participating Organizations (see list below).

Table 4.1 Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2016 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2015			Current Year Jan-Dec-2016			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	73,252,760	(886,199)	72,366,561	2,123,115	(890,582)	1,232,533	75,375,875	(1,776,781)	73,599,094
IOM	2,246,136	(20,120)	2,226,016				2,246,136	(20,120)	2,226,016
NGO/UNDP	427,773,984	(5,998,579)	421,775,406	58,710,785	(172,867)	58,537,918	486,484,769	(6,171,446)	480,313,324
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	(473,084)	10,932,906	350,000	(9,164)	340,836	11,755,990	(482,248)	11,273,742
UNHABITAT	2,414,157		2,414,157				2,414,157		2,414,157
UNHCR	23,096,275		23,096,275	500,000		500,000	23,596,275		23,596,275
UNICEF	178,384,715	(699,346)	177,685,369	7,200,587	(4,487)	7,196,099	185,585,302	(703,833)	184,881,469
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	78,840,216		78,840,216	5,615,456		5,615,456	84,455,672		84,455,672
WHO	33,911,036	(1,079,742)	32,831,294		(5,499)	(5,499)	33,911,036	(1,085,241)	32,825,795
Grand Total	882,549,640	(11,492,890)	871,056,750	74,499,943	(1,082,599)	73,417,345	957,049,583	(12,575,488)	944,474,095

Figure 2: Transfers amount by Participating Organization for the period of 1 January to 31 December 2016



4.2. TRANSFER BY CLUSTER

Table 4.2 shows the total Net Funded Amount by Cluster.

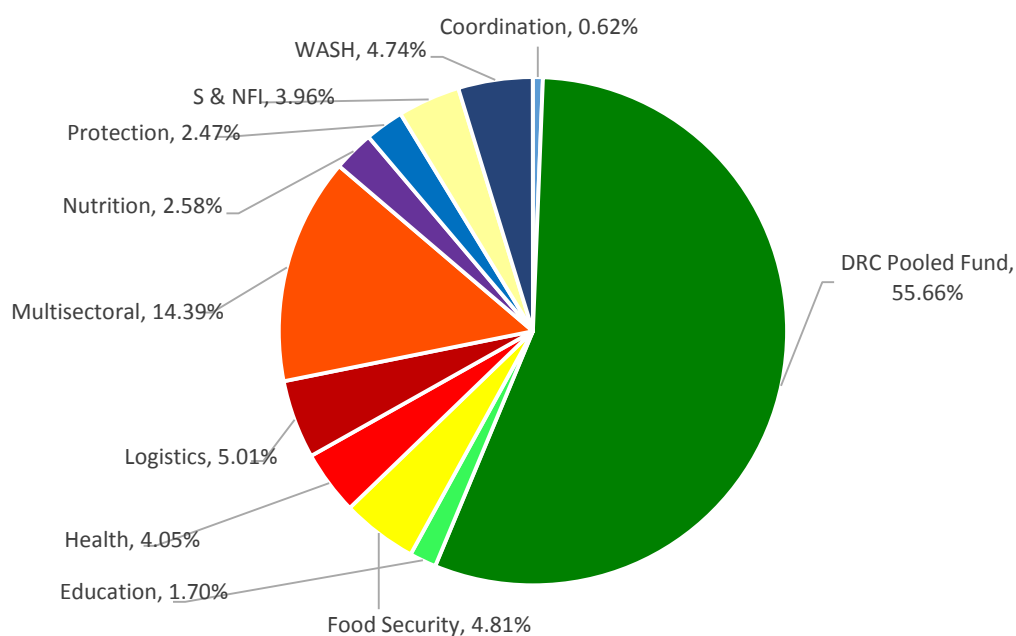
The DRC Humanitarian Fund has the following 12 thematic areas as listed in the table below.

As shown in Figure 3, in 2016, the Clusters receiving the largest share of transfers were: Multisectoral (38%) , Food Security (14%) , and Shelter and Non-Food Items (12%).

Table 4.2 Cumulative net funded amount by Cluster as of 31 December 2016 (in US Dollars)

Sectors	Cumulative Net Funded Amount
Coordination	5,887,227
DRC Pooled Fund	525,664,751
Education	16,016,439
Food Security	45,427,302
Health	38,291,620
Logistics	47,303,261
Multisectoral	135,883,459
Nutrition	24,413,832
Protection	23,368,845
Shelter and Non-Food Items	37,422,511
Water Sanitation and Hygiene	44,794,848
Total:	944,474,095

Figure 3: Net Funded Amounts by Cluster for the Year 2016



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2016 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 2016 expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/HCG10>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2016, US\$ 73,417,345 was net funded to Participating Organizations, and US\$ 48,907,057 was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ 944,474,095 and cumulative expenditures reported by the Participating Organizations amount to US\$ 880,757,825. This equates to an overall Fund expenditure delivery rate of 93 percent.

The agencies with the three highest delivery rates are: OCHA (105%), UNHABITAT (100%) and WHO (100%)

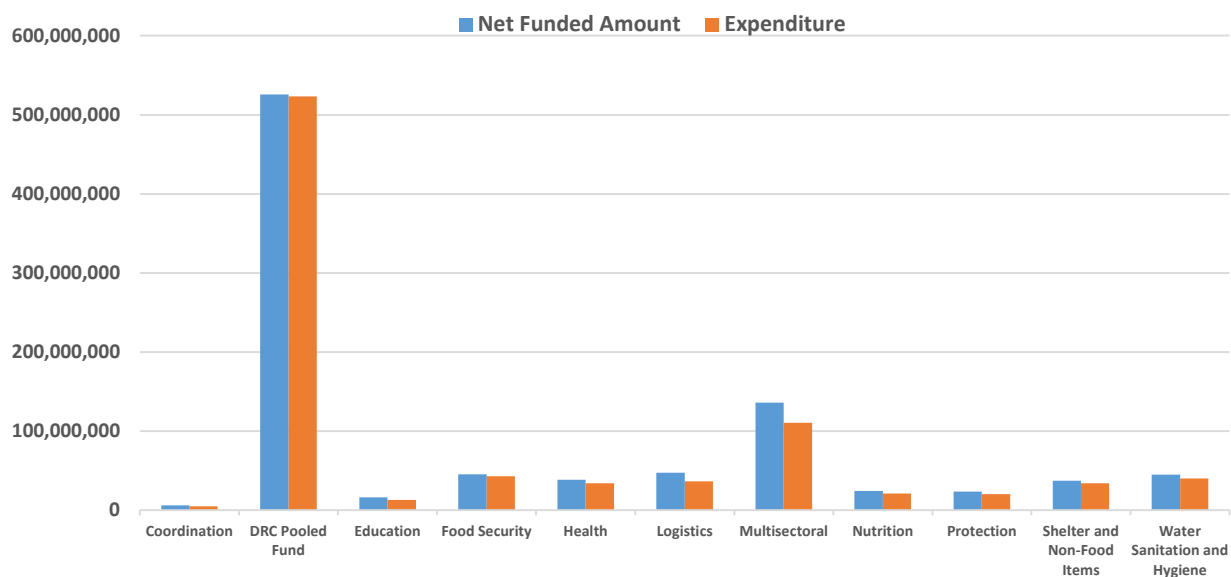
Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2016 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2016		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	1,232,533	3,489,641	73,599,094	73,083,350	99.30
IOM			2,226,016	2,226,016	100.00
NGO/UNDP	58,537,918	31,585,520	480,313,324	432,020,171	89.95
OCHA			34,750,046	36,534,761	105.14
UNAIDS					0
UNDP			8,714,531	7,318,627	83.98
UNFPA	340,836	344,801	11,273,742	11,029,522	97.83
UNHABITAT			2,414,157	2,417,185	100.13
UNHCR	500,000	1,492,993	23,596,275	23,593,910	99.99
UNICEF	7,196,099	6,842,904	184,881,469	184,023,003	99.54
UNMAS			400,000	400,000	100.00
UNOPS			4,723,974	4,700,071	99.49
UNWOMEN			300,000	297,500	99.17
WFP	5,615,456	5,151,197	84,455,672	70,287,333	83.22
WHO	(5,499)		32,825,795	32,826,375	100.00
Total	73,417,345	48,907,057	944,474,095	880,757,825	93.25

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

Country/Sector	Current Year Jan-Dec-2016		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Congo, The Democratic Republic					
Coordination	559,000	820,886	5,887,227	5,030,745	85.45
DRC Pooled Fund	(785,086)	12,451,010	525,664,751	523,447,851	99.58
Education	3,967,354	2,948,996	16,016,439	12,902,369	80.56
Food Security	10,101,312	7,295,431	45,427,302	42,896,205	94.43
Health	8,078,752	4,883,986	38,291,620	34,030,582	88.87
Logistics	3,552,912	3,198,224	47,303,261	36,619,580	77.41
Multisectoral	27,650,510	18,794,412	135,883,459	110,540,340	81.35
Nutrition	600,848	337,950	24,413,832	20,913,828	85.66
Protection	2,882,688	780,076	23,368,845	20,334,684	87.02
Shelter and Non-Food Items	8,801,398	6,019,797	37,422,511	34,095,801	91.11
Water Sanitation and Hygiene	8,007,657	3,822,501	44,794,848	39,945,840	89.18
Congo, The Democratic Republic Total:	73,417,345	61,353,267	944,474,095	880,757,825	93.25
Grand Total:	73,417,345	61,353,267	944,474,095	880,757,825	93.25

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 2016 (in US Dollars)

Sector / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Coordination							
00078034	DRC PF- Coordination- UN	UNDP	On Going	2,657,291	2,657,291	2,138,244	80.47
00085225	DRC PF COORDINATION/2013	OCHA	On Going	1,241,462	690,359	690,359	100.00
00085225	DRC PF COORDINATION/2013	UNDP	On Going	1,315,600	1,315,600	1,318,247	100.20
00090338	DRCPF-COORDINATION-UN-2014	UNDP	On Going	314,977	314,977	63,009	20.00
00096021	DRC POOLED FUND COORDINATION 2	UNHCR	On Going	350,000	350,000	350,000	100.00
00100747	DRC PF/COORDINATION/2016/UN	UNICEF	On Going	559,000	559,000	470,886	84.24
Coordination: Total				6,438,330	5,887,227	5,030,745	85.45
DRC Pooled Fund							
00065241	CHF DRC Pooled Fd	FAO	Operationally Closed	56,292,146	54,620,860	55,221,967	101.10
00065241	CHF DRC Pooled Fd	IOM	Operationally Closed	2,246,136	2,226,016	2,226,016	100.00
00065241	CHF DRC Pooled Fd	OCHA	Operationally Closed	33,844,703	32,773,011	33,844,402	103.27
00065241	CHF DRC Pooled Fd	UNAIDS	Operationally Closed	100,000			0
00065241	CHF DRC Pooled Fd	UNDP	Operationally Closed	4,325,563	4,426,663	3,799,127	85.82
00065241	CHF DRC Pooled Fd	UNFPA	Operationally Closed	9,039,501	8,598,639	8,359,618	97.22
00065241	CHF DRC Pooled Fd	UNHCR	Operationally Closed	15,461,326	15,461,326	15,458,961	99.98
00065241	CHF DRC Pooled Fd	UNICEF	Operationally Closed	116,856,558	116,217,364	116,217,364	100.00
00065241	CHF DRC Pooled Fd	UNMAS	Operationally Closed	200,000	200,000	200,000	100.00
00065241	CHF DRC Pooled Fd	UNOPS	Operationally Closed	4,723,974	4,723,974	4,700,071	99.49
00065241	CHF DRC Pooled Fd	UNWOMEN	Operationally Closed	300,000	300,000	297,500	99.17
00065241	CHF DRC Pooled Fd	WFP	Operationally Closed	41,670,473	41,670,473	38,476,065	92.33
00065241	CHF DRC Pooled Fd	WHO	Operationally Closed	23,530,415	22,458,098	22,458,098	100.00
00072858	CHF DRC - Managing Agent/NGOs	NGO/UNDP	Operationally Closed	230,409,875	221,988,326	222,188,662	100.09
DRC Pooled Fund: Total				539,000,670	525,664,751	523,447,851	99.58
Education							
00078041	DRC PF- Education- UN	UNICEF	On Going	1,226,059	1,213,834	1,213,834	100.00
00085227	DRC PF EDUCATION/2013/UN AGENC	UNICEF	On Going	431,000	431,000	431,000	100.00
00085264	DRC PF EDUCATION/2013/UNDP-NGO	NGO/UNDP	On Going	1,376,875	1,376,875	1,372,052	99.65
00091829	DRC-PF-EDUCATION/2014/UN	UNICEF	On Going	912,929	912,929	911,091	99.80
00095922	DRC/POOLED FUND/EDUCATION/2015/	NGO/UNDP	On Going	1,180,803	1,180,803	1,176,593	99.64
00100745	DRC PF/EDU/2016/UN	UNICEF	On Going	516,000	516,000	515,733	99.95
00103547	DRC PF EDUCATION/2016/MA/NGO	NGO/UNDP	On Going	2,739,415	2,739,415		0
00078042	DRC PF- Education- MA/NGO	NGO/UNDP	Operationally Closed	7,651,997	7,645,584	7,282,067	95.25
Education: Total				16,035,078	16,016,439	12,902,369	80.56

Sector / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Food Security							
00078035	DRC PF- Food Security- UN	FAO	On Going	11,263,674	11,166,455	10,567,757	94.64
00078043	DRC - PF- Food Sec-MA/NGOs	NGO/UNDP	On Going	10,862,673	10,861,531	11,878,503	109.36
00085228	DRC PF FOOD SEC./2013/UN AGENC	FAO	On Going	2,579,054	2,575,990	2,553,471	99.13
00085228	DRC PF FOOD SEC./2013/UN AGENC	WFP	On Going	1,397,198	1,397,198	1,397,198	100.00
00091762	DRC PF FOOD SECURITY/2014/MA/N	NGO/UNDP	On Going	1,496,195	1,492,337	1,492,297	100.00
00091815	DRC-PF/FOODSECURITY/2014/UN	FAO	On Going	1,000,000	994,788	994,788	100.00
00091815	DRC-PF/FOODSECURITY/2014/UN	WFP	On Going	1,100,000	1,100,000	1,100,000	100.00
00098497	POOLED FUND-FOOD SECURITY-NGO-	NGO/UNDP	On Going	5,218,853	4,796,963	4,760,597	99.24
00098570	DRC-POOL FUND-FOOD SECURITY-UN	WFP	On Going	1,400,000	1,400,000	1,365,188	97.51
00099894	DRC PF FOOD SECURITY/2016/UN	WFP	On Going	960,000	960,000	960,000	100.00
00103384	DRC PF-FOOD SEC/2016/MA/NGO	NGO/UNDP	On Going	3,053,702	3,053,702	206,679	6.77
00085265	DRC PF FOOD SEC./2013/UNDP-NGO	NGO/UNDP	Operationally Closed	5,628,528	5,628,338	5,619,728	99.85
Food Security: Total				45,959,877	45,427,302	42,896,205	94.43

Health							
00085229	DRC PF HEALTH/2013/UN AGENCIES	UNFPA	On Going	646,417	637,635	637,635	100.00
00085229	DRC PF HEALTH/2013/UN AGENCIES	WHO	On Going	2,447,494	2,447,494	2,447,493	100.00
00091763	DRC PF HEALTH/2014/MA/NGO	NGO/UNDP	On Going	528,675	528,073	528,073	100.00
00091956	DRC-PF-HEALTH/2014/UN	WHO	On Going	990,640	985,141	986,314	100.12
00096603	DRC-POOLEDFUN-HEALTH-2015-NGO	NGO/UNDP	On Going	2,413,996	2,413,996	2,369,199	98.14
00096651	DRC-POOLED-FUND-HEALTH-2015-UN	UNFPA	On Going	350,000	350,000	344,801	98.51
00096651	DRC-POOLED-FUND-HEALTH-2015-UN	UNHCR	On Going	200,000	200,000	200,000	100.00
00096651	DRC-POOLED-FUND-HEALTH-2015-UN	UNICEF	On Going	1,544,620	1,544,620	1,544,620	100.00
00100484	DRC-PF/HEALTH/2016/MA/NGOs	NGO/UNDP	On Going	5,800,253	5,800,253	2,149,281	37.05
00100746	DRC PF/HEALTH/2016/UN	UNICEF	On Going	602,000	602,000	578,793	96.15
00078038	DRC PF- Health- UN	UNFPA	Operationally Closed	1,388,267	1,364,827	1,364,827	100.00
00078038	DRC PF- Health- UN	UNICEF	Operationally Closed	881,522	876,352	876,352	100.00
00078038	DRC PF- Health- UN	WHO	Operationally Closed	6,942,487	6,935,062	6,934,471	99.99
00078044	DRC - PF- Health - MA/NGOs	NGO/UNDP	Operationally Closed	10,071,629	10,071,535	9,534,091	94.66
00085267	DRC PF HEALTH/2013/UNDP-NGOs	NGO/UNDP	Operationally Closed	3,570,567	3,534,632	3,534,632	100.00
Health: Total				38,378,567	38,291,620	34,030,582	88.87

Logistics							
00078045	DRC PF- Logistics- UN	WFP	On Going	17,629,153	17,629,153	12,005,466	68.10
00085230	DRC PF LOGISTICS/2013/UN AGENC	WFP	On Going	7,028,284	7,028,284	4,139,476	58.90
00085268	DRC PF LOGISTICS/2013/UNDP-NGO	NGO/UNDP	On Going	3,965,989	3,890,694	3,864,571	99.33
00090973	DRC PF LOGISTICS/ 2014/UN	WFP	On Going	5,604,249	5,604,249	3,826,744	68.28
00094437	DRC PF- LOGISTICS/2015/UN	WFP	On Going	3,189,902	3,189,902	2,973,784	93.22
00098500	DRC-PF-LOGISTICS-NGO-2015	NGO/UNDP	On Going	372,750	372,750	372,750	100.00
00100014	DRC PF LOGISTIC/2016/UN	WFP	On Going	3,255,456	3,255,456	2,825,474	86.79
00078046	DRC - PF -LOGISTIC-MA/NGOs	NGO/UNDP	Operationally Closed	6,685,585	6,332,772	6,611,316	104.40

Sector / Project No.and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Logistics: Total			47,731,368	47,303,261	36,619,580	77.41

Multisectoral							
00078048	DRC-PF:Multisector-MA/NGOs	NGO/UNDP	On Going	15,473,321	15,461,703	16,074,841	103.97
00085231	DRC PF MULTISECT/2013/UN AGENC	UNICEF	On Going	8,600,000	8,595,513	8,595,513	100.00
00090651	DRC PF - MULTISECT/2014/UN	UNFPA	On Going	331,805	322,641	322,641	100.00
00090651	DRC PF - MULTISECT/2014/UN	UNICEF	On Going	6,200,000	6,200,000	6,199,940	100.00
00090651	DRC PF - MULTISECT/2014/UN	WFP	On Going	901,889	901,889	901,889	100.00
00092386	DRC/PF/EBOLA/UN/2014	UNICEF	On Going	712,542	712,542	712,542	100.00
00094439	DRC PF- MULTISECTORIEL/2015/UN	FAO	On Going	4,241,001	4,241,001	3,745,368	88.31
00094439	DRC PF- MULTISECTORIEL/2015/UN	UNHCR	On Going	1,773,811	1,773,811	1,773,811	100.00
00094439	DRC PF- MULTISECTORIEL/2015/UN	UNICEF	On Going	6,728,423	6,728,423	6,238,568	92.72
00094439	DRC PF- MULTISECTORIEL/2015/UN	WFP	On Going	319,068	319,068	316,049	99.05
00095424	DRC PF MULTICUSTER 2015/MA/NGO	NGO/UNDP	On Going	22,634,257	22,634,257	17,959,664	79.35
00100634	DRC PF-MULTISECT/2016/UN	UNICEF	On Going	755,660	755,660	529,414	70.06
00103383	DRC PF-MULTISECT/2016/MA/NGO	NGO/UNDP	On Going	21,814,435	21,814,435	1,055,449	4.84
00078047	DRC PF-Multisector-UN	OCHA	Operationally Closed	2,000,000	1,286,676	2,000,000	155.44
00078047	DRC PF-Multisector-UN	UNICEF	Operationally Closed	30,592,347	30,559,729	30,559,729	100.00
00085272	DRC PF MULTISECT/2013/UNDP-NGO	NGO/UNDP	Operationally Closed	13,577,972	13,576,112	13,554,923	99.84
Multisectoral: Total				136,656,530	135,883,459	110,540,340	81.35

Nutrition							
00085217	DRC PF NUTRITION/2013/UN AGENC	UNICEF	On Going	1,769,503	1,769,503	1,769,503	100.00
00090652	DRC PF NUTRITION/2014/MA/NGO	NGO/UNDP	On Going	972,762	971,180	971,180	100.00
00095924	DRC/PF/NUTRITION/2015/NGO	NGO/UNDP	On Going	534,791	534,791	532,112	99.50
00103548	DRC PF NUTRITION/2016/MA/NGO	NGO/UNDP	On Going	443,895	443,895		0
00078049	DRC - Pooled Fund:Nutrition-UN	UNICEF	Operationally Closed	2,046,120	2,046,120	2,047,052	100.05
00078050	DRC - PF-Nutrition -MA/NGOs	NGO/UNDP	Operationally Closed	12,978,633	12,918,951	10,562,026	81.76
00085271	DRC PF NUTRITION/2013/UNDP-NGO	NGO/UNDP	Operationally Closed	5,737,873	5,729,392	5,031,954	87.83
Nutrition: Total				24,483,577	24,413,832	20,913,828	85.66

Protection							
00085232	DRC PF PROTECTION/2013/UN AGEN	UNHABITAT	On Going	1,842,161	1,842,161	1,845,152	100.16
00085232	DRC PF PROTECTION/2013/UN AGEN	UNHCR	On Going	825,471	825,471	825,471	100.00
00085232	DRC PF PROTECTION/2013/UN AGEN	UNMAS	On Going	200,000	200,000	200,000	100.00
00091764	DRC PF PROTECTION/2014/MA/NGO	NGO/UNDP	On Going	1,865,565	1,861,445	1,861,445	100.00
00096604	DRC-POOLED FUND-PROTECTION-2015	NGO/UNDP	On Going	952,371	952,371	944,789	99.20
00098545	DRC-POOLED FUND-PROTECTION-UN-	UNHCR	On Going	300,000	300,000	300,000	100.00
00103546	DRC PF PROTECTION/2016/MA/NGO	NGO/UNDP	On Going	2,333,674	2,333,674		0
00078037	DRC PF- Protection- MA/NGOs	NGO/UNDP	Operationally Closed	8,762,282	8,761,889	8,329,802	95.07
00078051	DRC - PF- Protection-UN	UNHABITAT	Operationally Closed	571,996	571,996	572,033	100.01
00078051	DRC - PF- Protection-UN	UNHCR	Operationally Closed	2,622,479	2,622,479	2,622,479	100.00

Sector / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
00078051	DRC - PF- Protection-UN	UNICEF	Operationally Closed	655,946	655,061	655,061	100.00
00085219	DRC PF PROTECTION/2013/UNDP-NG	NGO/UNDP	Operationally Closed	2,448,432	2,442,298	2,178,451	89.20
Protection: Total				23,380,376	23,368,845	20,334,684	87.02

Shelter and Non-Food Items							
00091830	DRC-PF-SHELTERANDNFI/2014/UN	UNHCR	On Going	272,342	272,342	272,342	100.00
00095925	DRF/POOLEDFUND/SHELTERANDNOFOO	NGO/UNDP	On Going	5,361,029	5,361,029	5,321,699	99.27
00100482	DRC-PF-NFI/2016/MA/NGO	NGO/UNDP	On Going	3,028,746	3,028,746	212,624	7.02
00100742	DRC PF/NFI/2016/UN	UNICEF	On Going	1,806,000	1,806,000	1,787,500	98.98
00078052	DRC - PF-NFI-UN	UNHCR	Operationally Closed	1,790,846	1,790,846	1,790,846	100.00
00078052	DRC - PF-NFI-UN	UNICEF	Operationally Closed	781,433	773,761	773,761	100.00
00078053	DRC-PF-NFI-MA/NGOs	NGO/UNDP	Operationally Closed	17,448,809	17,433,921	16,981,163	97.40
00085273	DRC PF SHELTER-NFI/2013/UNDP-N	NGO/UNDP	Operationally Closed	6,463,540	6,417,907	6,417,907	100.00
00091766	DRC PF SHELTER AND NON FOOD IT	NGO/UNDP	Operationally Closed	538,191	537,959	537,959	100.00
Shelter and Non-Food Items: Total				37,490,937	37,422,511	34,095,801	91.11

Water Sanitation and Hygiene							
00085218	DRC PF WASH/2013/UNDP-NGOs	NGO/UNDP	On Going	8,951,982	8,889,649	8,594,732	96.68
00091765	DRC PF WASH/2014/MA/NGO	NGO/UNDP	On Going	1,746,445	1,722,598	1,722,598	100.00
00095926	DRC/POOLEDFUND/WASH/2015/NGO	NGO/UNDP	On Going	3,181,626	3,181,626	3,130,058	98.38
00100483	DRC-PF/WASH/2016/MA/NGO	NGO/UNDP	On Going	5,516,392	5,516,392	1,232,426	22.34
00100744	DRC PF/WASH/2016/UN	UNICEF	On Going	817,000	817,000	805,690	98.62
00078055	DRC-PF-WASH-UN	UNICEF	Operationally Closed	590,640	589,058	589,058	100.00
00078056	DRC-PF - WASH - MA/NGO's	NGO/UNDP	Operationally Closed	24,115,656	24,078,525	23,871,278	99.14
Water Sanitation and Hygiene: Total				44,919,741	44,794,848	39,945,840	89.18

Grand Total				960,475,053	944,474,095	880,757,825	93.25
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5.3 EXPENDITURE REPORTED BY CATEGORY

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

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

2012 CEB Expense Categories

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

2006 UNDG Expense Categories

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

Table 5.3 Expenditure by UNDG Budget Category, as of 31 December 2016 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2015	Current Year Jan-Dec-2016	Total	
Supplies, Commodities, Equipment and Transport (Old)	119,919,305	-	119,919,305	14.65
Personnel (Old)	46,978,135	-	46,978,135	5.74
Training of Counterparts (Old)	4,952,458	-	4,952,458	0.61
Contracts (Old)	93,222,104	-	93,222,104	11.39
Other direct costs (Old)	260,259,275	-	260,259,275	31.79
Staff & Personnel Cost (New)	7,378,587	1,499,632	8,878,219	1.08
Suppl, Comm, Materials (New)	18,690,513	6,780,207	25,470,721	3.11
Equip, Veh, Furn, Depn (New)	8,416,774	1,414,173	9,830,947	1.20
Contractual Services (New)	32,648,358	10,053,854	42,702,212	5.22
Travel (New)	(213,112,010)	2,305,912	(210,806,098)	(25.75)
Transfers and Grants (New)	356,544,358	9,613,003	366,157,361	44.73
General Operating (New)	36,451,273	14,554,437	51,005,710	6.23
Programme Costs Total	772,349,130	46,221,218	818,570,349	100.00
¹ Indirect Support Costs Total	59,501,638	2,685,838	62,187,476	7.60
Total	831,850,768	48,907,057	880,757,825	

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 2016, 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\$ 454,124 was deducted in AA-fees. Cumulatively, as of 31 December 2016, US\$ 9,686,189 has been charged in AA-fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 2,685,838 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **62,187,476** as of 31 December 2016.

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 reporting period, direct costs amounting to US\$ 3,168,897. Cumulatively, as of 31 December 2016, US\$ 9,085,051 has been charged as Direct Costs.

Table 8. 2016 DIRECT COSTS for DRC Humanitarian Fund

Project ID	Project name	Participating Organization	Prior Years		Current Year		Total		
			as of 31- Dec - 2015		Jan- Dec 2016		Net Funded amount	Expenditure	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	1,202,768	-	(103)	1,204,615	1,202,665	99.8%
00089979	DRC-POOLED FUND DIRECT COSTS	OCHA	1,543,850	-	-	-	1,543,850	-	0.0%
00094632	DRCPF-Direct cost 2015	NGO/UNDP	1,500,036	754,486	-	(22,048)	1,500,036	732,437	48.8%
00094632	DRCPF-Direct cost 2015	OCHA	1,667,654	1,374,370	-	-	1,667,654	1,374,370	82.4%
00100903	DRC PF - DIRECT COST 2016	NGO/UNDP	-	-	1,399,920	1,191,632	1,399,920	1,191,632	85.1%
00100903	DRC PF - DIRECT COST 2016	OCHA	-	-	1,768,978	1,544,271	1,768,978	1,544,271	87.3%
Grand Total			5,916,154	3,331,624	3,168,897	2,713,751	9,085,051	6,045,375	66.5%