



*Empowered lives.
Resilient nations.*

Consolidated Annual Financial Report on Activities Implemented under the Democratic Republic of Congo Pooled Fund

**Report of the Administrative Agent of the DRC Pooled Fund
for the period 1 January - 31 December 2014**

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

15 May 2015

PARTICIPATING ORGANIZATIONS



Food and Agriculture Organization (FAO)



International Organization for Migration (IOM)



UN Office for the Coordination of Humanitarian Affairs (OCHA)



Joint United Nations Programme on HIV-AIDS (UNAIDS)



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 Mine Action Service (UNMAS)



United Nations Office for Project Services (UNOPS)



UNWOMEN



World Food Programme (WFP)



World Health Organization (WHO)

CONTRIBUTORS



Agencia Española de Cooperación Internacional para el Desarrollo (AECID)



Australia



Belgium



Canadian International Development Agency (CIDA)



Denmark



Department for International Development (DFID), UK



Irish AID



Luxembourg



Netherlands



Norway



Swedish International Development Cooperation (Sida)

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 DRC Pooled 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 2014 and provides financial data on progress made in the implementation of projects of the DRC Pooled 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.

2014 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the DRC Pooled Fund using the pass-through funding modality as of 31 December 2014. 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 2014, 11 contributors have deposited US\$ 882,416,638 in contributions and US\$ 8,433,627 has been earned in interest, bringing

the cumulative source of funds to US\$ 890,850,266.

Of this amount, US\$ 841,063,626 has been transferred to 13 Participating Organizations, of which US\$ 788,995,312 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\$ 8,824,166. Table 1 provides an overview of the overall sources, uses, and balance of the DRC Pooled Fund as of 31 December 2014.

Table 1. Financial Overview, as of 31 December 2014 (in US Dollars)

| | Annual 2013 | Annual 2014 | Cumulative |
|--|--------------------|-------------------|--------------------|
| Sources of Funds | | | |
| Gross Contributions | 71,015,721 | 58,975,086 | 882,416,638 |
| Fund Earned Interest and Investment Income | 101,386 | 87,493 | 6,210,441 |
| Interest Income received from Participating Organizations | - | - | 2,223,186 |
| Refunds by Administrative Agent to Contributors | - | - | - |
| Fund balance transferred to another MDTF | - | - | - |
| Other Revenues | - | - | - |
| Total: Sources of Funds | 71,117,107 | 59,062,579 | 890,850,266 |
| Use of Funds | | | |
| Transfers to Participating Organizations | 75,075,373 | 33,895,868 | 841,063,626 |
| Refunds received from Participating Organizations | (855,436) | (2,395,461) | (10,490,349) |
| Net Funded Amount to Participating Organizations | 74,219,936 | 31,500,407 | 830,573,277 |
| Administrative Agent Fees | 710,157 | 589,751 | 8,824,166 |
| Direct Costs: (Secretariat...etc.) | - | 3,472,994 | 3,472,994 |
| Bank Charges | 2,351 | 1,995 | 7,508 |
| Other Expenditures | - | - | - |
| Total: Uses of Funds | 74,932,444 | 35,565,146 | 842,877,945 |
| Change in Fund cash balance with Administrative Agent | (3,815,337) | 23,497,433 | 47,972,321 |
| Opening Fund balance (1 January) | 28,290,225 | 24,474,888 | - |
| Closing Fund balance (31 December) | 24,474,888 | 47,972,321 | 47,972,321 |
| Net Funded Amount to Participating Organizations | 74,219,936 | 31,500,407 | 830,573,277 |
| Participating Organizations' Expenditure | 65,059,170 | 60,339,462 | 788,995,312 |
| Balance of Funds with Participating Organizations | | | 41,577,965 |

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2014.

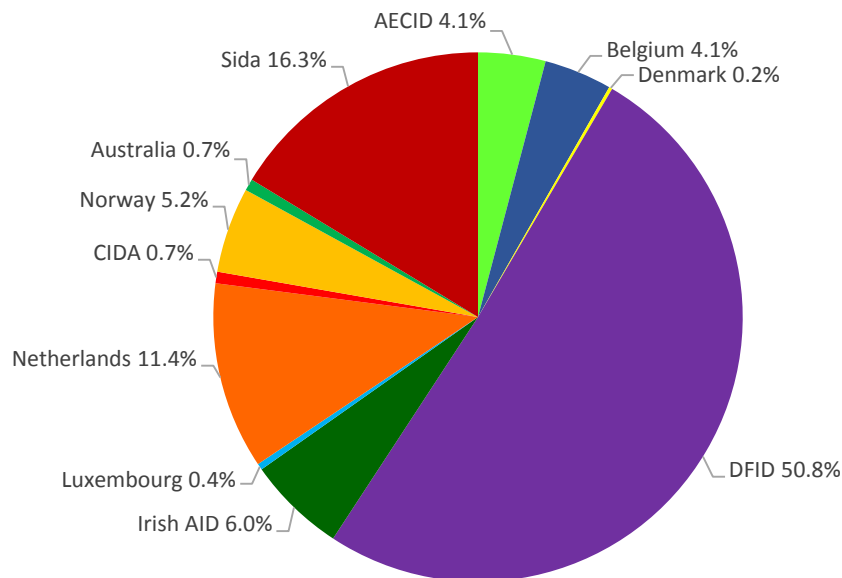
The DRC Pooled Fund is currently being financed by 11 contributors that have signed SAAs, namely Governments of Australia, Belgium, Denmark, Luxembourg, Netherlands, Norway, and

Agencia Española de Cooperación Internacional para el Desarrollo (AECID), the UK’s Department for International Development (DFID), the Irish Aid, the Swedish International Development Cooperation Agency (Sida), Canadian International Development Agency (CIDA). In 2014, the DRC Pooled Fund received US\$ 58.98 million in contributions, bringing the total fund contributions to US\$ 882.42 million.

Table 2. Contributors' Deposits, as of 31 December 2014 (in US Dollars)

| Contributors | Prior Years as of 31-Dec-2013 | Current Year Jan-Dec-2014 | Total |
|--|-------------------------------|---------------------------|--------------------|
| Agencia Española de Cooperación Internacional para el Desarrollo (AECID) | 36,325,886 | - | 36,325,886 |
| Australia | 6,317,400 | - | 6,317,400 |
| Belgium | 30,278,542 | 6,255,700 | 36,534,242 |
| Canadian International Development Agency (CIDA) | 6,207,132 | - | 6,207,132 |
| Denmark | 1,808,449 | - | 1,808,449 |
| Department for International Development (DFID), UK | 417,279,600 | 30,622,300 | 447,901,900 |
| Irish AID | 48,528,300 | 4,574,050 | 53,102,350 |
| Luxembourg | 3,053,535 | 344,025 | 3,397,560 |
| Netherlands | 96,141,117 | 4,605,263 | 100,746,380 |
| Norway | 41,464,564 | 4,640,548 | 46,105,111 |
| Swedish International Development Cooperation (Sida) | 136,037,029 | 7,933,200 | 143,970,229 |
| Grand Total | 823,441,553 | 58,975,086 | 882,416,638 |

Figure 1: Deposits by contributor, cumulative as of 31 December 2014



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 2014, Fund earned interest amounts to US\$ 6,210,441 and interest received from Participating Organizations amounts to US\$ 2,223,186, bringing the cumulative interest received to US\$ 8,433,627. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2014 (in US Dollars)

| Interest Earned | Prior Years as of 31-Dec-2013 | Current Year Jan-Dec-2014 | Total |
|--|----------------------------------|------------------------------|------------------|
| Administrative Agent | | | |
| Fund Earned Interest and Investment Income | 6,122,948 | 87,493 | 6,210,441 |
| Total: Fund Earned Interest | 6,122,948 | 87,493 | 6,210,441 |
| Participating Organization | | | |
| UNDP | 692,848 | | 692,848 |
| FAO | 513,930 | | 513,930 |
| UNFPA | 8,469 | | 8,469 |
| UNWOMEN | 78 | | 78 |
| NGO/UNDP | 1,007,861 | | 1,007,861 |
| Total: Agency earned interest | 2,223,186 | | 2,223,186 |
| Grand Total | 8,346,134 | 87,493 | 8,433,627 |

4. TRANSFER OF FUNDS

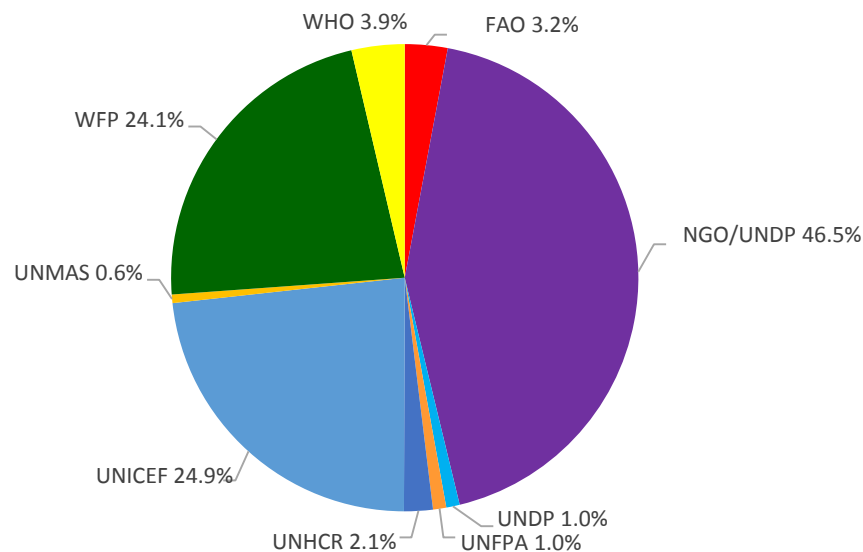
With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and enhancing the Consolidated Appeal Process (CAP), upon decision of the Humanitarian Coordinator transfers of funds were made to projects in 10 Clusters of the DRC Pooled Fund namely: Coordination, Education, Food Security, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multisectoral and Water Sanitation and Hygiene (WASH). Fourteen Participating Organizations have signed the MOU for the DRC Pooled Fund since its inception in January 2006. In 2014 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 33.89 million to eight Participating

Organizations, bringing the total cumulative amount transferred to US\$ 841,063,626 to 13 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. UNDP 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 2014 UNDP as a Managing Agent for NGO projects received the largest share of funding (US\$ 14.6 million or 47 percent), followed by UNICEF (US\$ 7.89 million or 25 percent), WFP (US\$ 7.60 million or 24 percent) and others.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2014 (in US Dollars)

| Participating Organization | Prior Years as of 31-Dec-2013 | | | Current Year Jan-Dec-2014 | | | Total | | |
|----------------------------|-------------------------------|--------------------|--------------------|---------------------------|--------------------|-------------------|--------------------|---------------------|--------------------|
| | Transfers | Refunds | Net Funded | Transfers | Refunds | Net Funded | Transfers | Refunds | Net Funded |
| FAO | 70,134,874 | (886,199) | 69,248,675 | 1,000,000 | | 1,000,000 | 71,134,874 | (886,199) | 70,248,675 |
| IOM | 2,246,136 | (20,120) | 2,226,016 | | | | 2,246,136 | (20,120) | 2,226,016 |
| NGO/UNDP | 385,528,258 | (4,788,129) | 380,740,129 | 14,638,495 | | 14,638,495 | 400,166,754 | (4,788,129) | 395,378,624 |
| OCHA | 37,085,865 | | 37,085,865 | | (2,335,819) | (2,335,819) | 37,085,865 | (2,335,819) | 34,750,046 |
| UNDP | 8,399,554 | | 8,399,554 | 314,977 | | 314,977 | 8,714,531 | | 8,714,531 |
| UNFPA | 11,074,185 | (681,503) | 10,392,682 | 331,805 | (21,820) | 309,985 | 11,405,990 | (703,323) | 10,702,667 |
| UNHABITAT | 2,414,157 | | 2,414,157 | | | | 2,414,157 | | 2,414,157 |
| UNHCR | 20,300,122 | | 20,300,122 | 672,342 | | 672,342 | 20,972,464 | | 20,972,464 |
| UNICEF | 164,365,128 | (639,194) | 163,725,934 | 7,891,471 | (37,822) | 7,853,649 | 172,256,599 | (677,016) | 171,579,583 |
| UNMAS | 200,000 | | 200,000 | 200,000 | | 200,000 | 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 | 67,725,108 | | 67,725,108 | 7,606,138 | | 7,606,138 | 75,331,246 | | 75,331,246 |
| WHO | 32,670,396 | (1,079,742) | 31,590,654 | 1,240,640 | | 1,240,640 | 33,911,036 | (1,079,742) | 32,831,294 |
| Grand Total | 807,167,758 | (8,094,888) | 799,072,870 | 33,895,868 | (2,395,461) | 31,500,407 | 841,063,626 | (10,490,349) | 830,573,277 |

Figure 2: Net funded amount by Participating Organization for the period of 1 January to 31 December 2014



4.1. TRANSFER BY CLUSTER

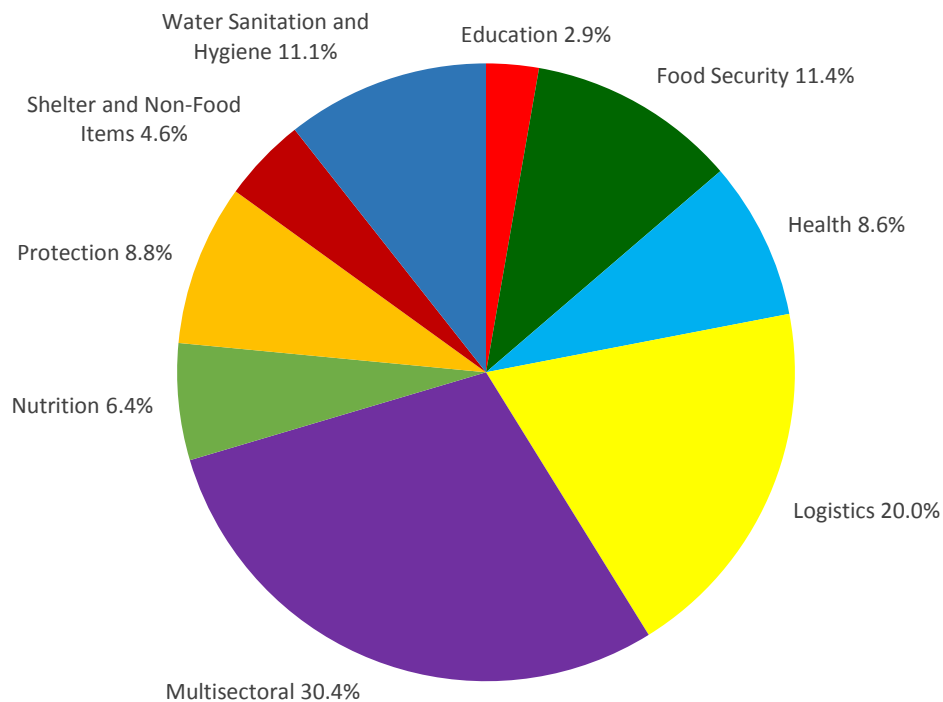
The DRC Pooled Fund has the following 10 clusters: Coordination, Education, Food Security, Health, Logistics, Nutrition, Protection, Shelter and Non-Food Items (NFIs), Multisectoral and Water Sanitation and Hygiene (WASH).

Table 4.1 below shows the total approved funding by Cluster. As shown in Figure 3, in 2014, the Clusters receiving the largest share of transfers were: Multisectoral (30.4 percent), Logistics (20.0 percent), and Food Security (11.4 percent).

Table 4.1 Cumulative net funded amount by Cluster as of 31 December 2014 (in US Dollars)

| Clusters | Cumulative Net Funded Amount |
|------------------------------|------------------------------|
| Coordination | 4,978,227 |
| Education | 11,588,183 |
| Food Security | 35,327,322 |
| Health | 27,431,663 |
| Logistics | 40,913,260 |
| Multisectoral | 77,505,798 |
| Nutrition | 23,504,891 |
| Protection | 19,793,447 |
| Shelter and Non-Food Items | 27,287,490 |
| Water Sanitation and Hygiene | 35,403,141 |
| DRC Pooled Fund ¹ | 526,839,856 |
| Total: | 830,573,277 |

Figure 3: Net Funded Amounts by Cluster for the Year 2014



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

5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2014 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 2014 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

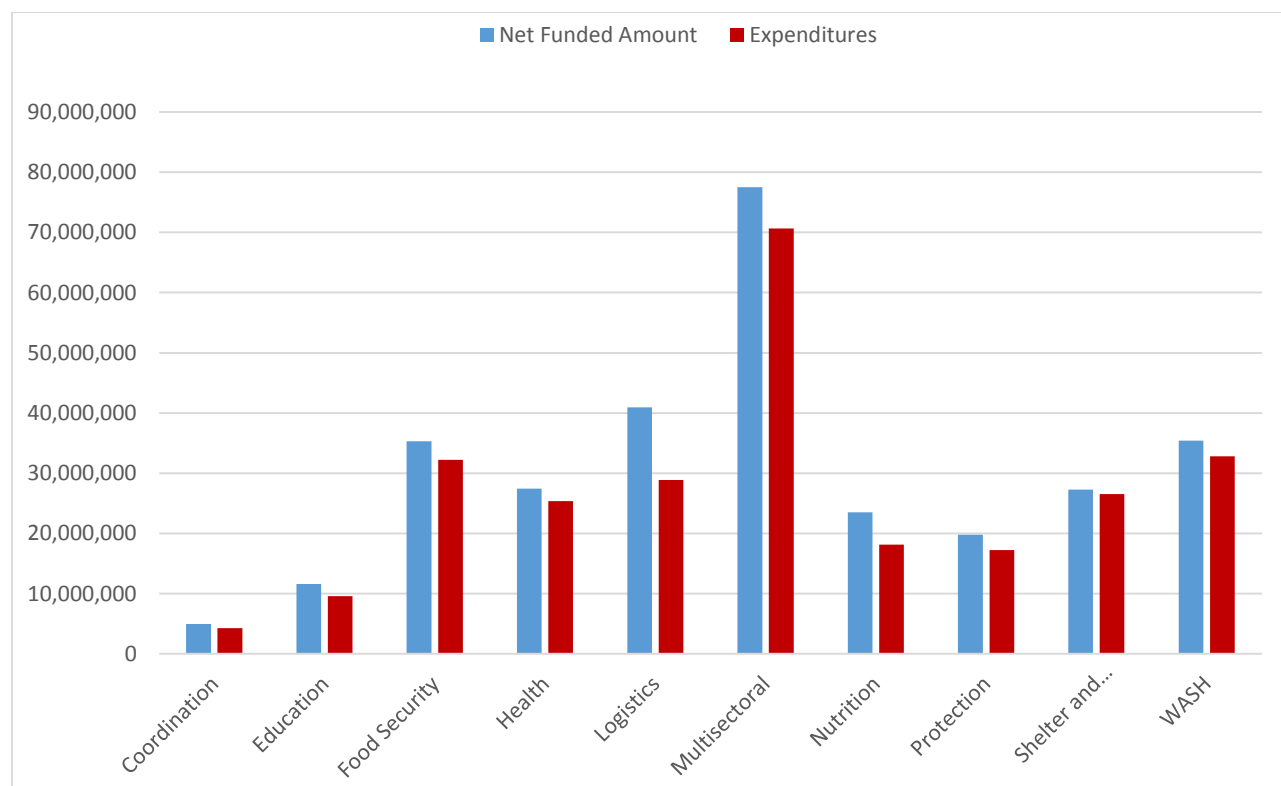
In 2014, US\$ 33.89 million was transferred to Participating Organizations, which reported US\$ 60.34 million in expenditure. As shown in table below, the cumulative net funded amount is US\$ 830,573,277 and cumulative expenditures reported by the Participating Organizations amount to US\$ 788,995,312. This equates to an overall Fund expenditure delivery rate of 95 percent. This delivery rate is a solid indicator of the DRC Pooled Fund's robust financial performance since its establishment.

Table5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2014 (in US Dollars)

| Participating Organization | Current Year Jan-Dec 2014 | | Total | | Delivery Rate % |
|----------------------------|---------------------------|-------------------|--------------------|--------------------|-----------------|
| | Net Funded Amount | Expenditure | Net Funded Amount | Expenditure | |
| FAO | 1,000,000 | 2,174,647 | 70,248,675 | 68,154,313 | 97.02 |
| IOM | | | 2,226,016 | 2,226,016 | 100.00 |
| NGO/UNDP | 14,638,495 | 39,977,279 | 395,378,624 | 378,014,595 | 95.61 |
| OCHA | (2,335,819) | | 34,750,046 | 36,534,761 | 105.14 |
| UNAIDS | | | | | 0 |
| UNDP | 314,977 | 162,377 | 8,714,531 | 7,294,262 | 83.70 |
| UNFPA | 309,985 | 388,474 | 10,702,667 | 10,383,584 | 97.02 |
| UNHABITAT | | 1,474,408 | 2,414,157 | 2,097,012 | 86.86 |
| UNHCR | 672,342 | 512,669 | 20,972,464 | 20,812,791 | 99.24 |
| UNICEF | 7,853,649 | 8,533,449 | 171,579,583 | 165,982,398 | 96.74 |
| UNMAS | 200,000 | | 400,000 | 200,000 | 50.00 |
| UNOPS | | | 4,723,974 | 4,723,974 | 100.00 |
| UNWOMEN | | | 300,000 | 297,500 | 99.17 |
| WFP | 7,606,138 | 4,709,802 | 75,331,246 | 60,391,561 | 80.17 |
| WHO | 1,240,640 | 2,406,357 | 32,831,294 | 31,882,545 | 97.11 |
| Total | 31,500,407 | 60,339,462 | 830,573,277 | 788,995,312 | 94.99 |

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

| Country/Cluster | Current Year Jan-Dec-2014 | | Total | | Delivery Rate % |
|--|---------------------------|-------------------|--------------------|--------------------|-----------------|
| | Net Funded Amount | Expenditure | Net Funded Amount | Expenditure | |
| Congo, The Democratic Republic | | | | | |
| Coordination | (236,126) | 72,987 | 4,978,227 | 4,245,598 | 85.28 |
| DRC Pooled Fund | (1,071,392) | 3,848,884 | 526,839,856 | 523,306,711 | 99.33 |
| Education | 902,252 | 1,513,711 | 11,588,183 | 9,562,531 | 82.52 |
| Food Security | 3,596,195 | 7,137,168 | 35,327,322 | 32,236,469 | 91.25 |
| Health | 2,709,613 | 5,109,786 | 27,431,663 | 25,358,534 | 92.44 |
| Logistics | 6,299,485 | 5,582,040 | 40,913,260 | 28,886,310 | 70.60 |
| Multisectoral | 9,591,115 | 17,680,726 | 77,505,798 | 70,674,017 | 91.19 |
| Nutrition | 2,003,921 | 3,575,820 | 23,504,891 | 18,154,521 | 77.24 |
| Protection | 2,770,671 | 4,235,921 | 19,793,447 | 17,229,925 | 87.05 |
| Shelter and Non-Food Items | 1,448,066 | 3,985,138 | 27,287,490 | 26,558,339 | 97.33 |
| Water Sanitation and Hygiene | 3,486,608 | 7,597,280 | 35,403,141 | 32,782,358 | 92.60 |
| Congo, The Democratic Republic Total: | 31,500,407 | 60,339,462 | 830,573,277 | 788,995,312 | 94.99 |
| Grand Total: | 31,500,407 | 60,339,462 | 830,573,277 | 788,995,312 | 94.99 |

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

Note: This Figure covers only 2011–2014 data, because prior to 2011 all the transfers and expenditure for the DRC Pooled Fund were recorded against a single DRC Pooled Fund sub-fund code.

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 2014 (in US Dollars)

| Cluster / Project No.and Project Title | | Participating Organization | Total Approved Amount | Net Funded Amount | Total Expenditure | Delivery Rate % |
|--|-----------------------------|----------------------------|-----------------------|-------------------|-------------------|-----------------|
| Coordination | | | | | | |
| 00078034 | DRC PF- Coordination- UN | UNDP | 2,657,291 | 2,657,291 | 2,206,514 | 83.04 |
| 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 | 1,285,716 | 97.73 |
| 00090338 | DRC PF-COORDINATION-UN-2014 | UNDP | 314,977 | 314,977 | 63,009 | 20.00 |
| Coordination: Total | | | 5,529,330 | 4,978,227 | 4,245,598 | 85.28 |

| DRC Pooled Fund | | | | | | |
|-------------------------------|-------------------------------|----------|--------------------|--------------------|--------------------|--------------|
| 00065241 | CHF DRC Pooled Fd | FAO | 56,292,146 | 55,405,947 | 55,221,967 | 99.67 |
| 00065241 | CHF DRC Pooled Fd | IOM | 2,246,136 | 2,226,016 | 2,226,016 | 100.00 |
| 00065241 | CHF DRC Pooled Fd | OCHA | 33,844,703 | 32,773,011 | 33,844,402 | 103.27 |
| 00065241 | CHF DRC Pooled Fd | UNAIDS | 100,000 | | | 0 |
| 00065241 | CHF DRC Pooled Fd | UNDP | 4,325,563 | 4,426,663 | 3,739,023 | 84.47 |
| 00065241 | CHF DRC Pooled Fd | UNFPA | 9,039,501 | 8,359,618 | 8,359,618 | 100.00 |
| 00065241 | CHF DRC Pooled Fd | UNHCR | 15,461,326 | 15,461,326 | 15,461,326 | 100.00 |
| 00065241 | CHF DRC Pooled Fd | UNICEF | 116,856,558 | 116,217,364 | 116,217,364 | 100.00 |
| 00065241 | CHF DRC Pooled Fd | UNMAS | 200,000 | 200,000 | 200,000 | 100.00 |
| 00065241 | CHF DRC Pooled Fd | UNOPS | 4,723,974 | 4,723,974 | 4,723,974 | 100.00 |
| 00065241 | CHF DRC Pooled Fd | UNWOMEN | 300,000 | 300,000 | 297,500 | 99.17 |
| 00065241 | CHF DRC Pooled Fd | WFP | 41,670,473 | 41,670,473 | 38,476,065 | 92.33 |
| 00065241 | CHF DRC Pooled Fd | WHO | 23,530,415 | 22,458,098 | 22,458,098 | 100.00 |
| 00072858 | CHF DRC - Managing Agent/NGOs | NGO/UNDP | 230,409,875 | 222,617,366 | 222,081,357 | 99.76 |
| DRC Pooled Fund: Total | | | 539,000,670 | 526,839,856 | 523,306,711 | 99.33 |

| Education | | | | | | |
|-------------------------|--------------------------------|----------|-------------------|-------------------|------------------|--------------|
| 00078041 | DRC PF- Education- UN | UNICEF | 1,226,059 | 1,215,382 | 1,213,834 | 99.87 |
| 00078042 | DRC PF- Education- MA/NGO | NGO/UNDP | 7,651,997 | 7,651,997 | 7,282,067 | 95.17 |
| 00085227 | DRC PF EDUCATION/2013/UN AGENC | UNICEF | 431,000 | 431,000 | 431,002 | 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 | 635,629 | 69.63 |
| Education: Total | | | 11,598,860 | 11,588,183 | 9,562,531 | 82.52 |

| Food Security | | | | | | |
|----------------------|--------------------------------|----------|------------|------------|------------|--------|
| 00078035 | DRC PF- Food Security- UN | FAO | 11,263,674 | 11,263,674 | 10,589,136 | 94.01 |
| 00078043 | DRC - PF- Food Sec-MA/NGOs | NGO/UNDP | 10,862,673 | 10,862,673 | 11,878,503 | 109.35 |
| 00085228 | DRC PF FOOD SEC./2013/UN AGENC | FAO | 2,579,054 | 2,579,054 | 1,775,476 | 68.84 |
| 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 | 5,628,528 | 4,762,838 | 84.62 |
| 00091762 | DRC PF FOOD SECURITY/2014/MA/N | NGO/UNDP | 1,496,195 | 1,496,195 | 837,636 | 55.98 |
| 00091815 | DRC-PF/FOODSECURITY/2014/UN | FAO | 1,000,000 | 1,000,000 | 567,733 | 56.77 |
| 00091815 | DRC-PF/FOODSECURITY/2014/UN | WFP | 1,100,000 | 1,100,000 | 427,950 | 38.90 |
| Food Security: Total | | | 35,327,322 | 35,327,322 | 32,236,469 | 91.25 |

| Health | | | | | | |
|----------------------|--------------------------------|----------|-------------------|-------------------|-------------------|--------------|
| 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 | 10,071,629 | 9,534,091 | 94.66 |
| 00085229 | DRC PF HEALTH/2013/UN AGENCIES | UNFPA | 646,417 | 646,417 | 637,635 | 98.64 |
| 00085229 | DRC PF HEALTH/2013/UN AGENCIES | WHO | 2,447,494 | 2,447,494 | 2,281,722 | 93.23 |
| 00085267 | DRC PF HEALTH/2013/UNDP-NGOs | NGO/UNDP | 3,570,567 | 3,570,567 | 3,228,823 | 90.43 |
| 00091763 | DRC PF HEALTH/2014/MA/NGO | NGO/UNDP | 528,675 | 528,675 | 292,359 | 55.30 |
| 00091956 | DRC-PF-HEALTH/2014/UN | WHO | 990,640 | 990,640 | 208,255 | 21.02 |
| Health: Total | | | 27,467,698 | 27,431,663 | 25,358,534 | 92.44 |

| Logistics | | | | | | |
|-------------------------|--------------------------------|----------|-------------------|-------------------|-------------------|--------------|
| 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 | 6,685,585 | 6,611,316 | 98.89 |
| 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 | 2,969,907 | 74.88 |
| 00090973 | DRC PF LOGISTICS/ 2014/UN | WFP | 5,604,249 | 5,604,249 | 3,160,146 | 56.39 |
| Logistics: Total | | | 40,913,260 | 40,913,260 | 28,886,310 | 70.60 |

| Multisectoral | | | | | | |
|-----------------------------|--------------------------------|----------|-------------------|-------------------|-------------------|--------------|
| 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 | 30,580,510 | 30,559,729 | 99.93 |
| 00078048 | DRC-PF: MultiSector -MA/NGOs | NGO/UNDP | 15,473,321 | 15,473,321 | 15,980,987 | 103.28 |
| 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 | 13,419,055 | 13,419,055 | 11,060,933 | 82.43 |
| 00090651 | DRC PF - MULTISECT/2014/UN | UNFPA | 331,805 | 331,805 | 21,504 | 6.48 |
| 00090651 | DRC PF - MULTISECT/2014/UN | UNICEF | 6,200,000 | 6,200,000 | 957,549 | 15.44 |
| 00090651 | DRC PF - MULTISECT/2014/UN | WFP | 901,889 | 901,889 | 785,260 | 87.07 |
| 00092386 | DRC/PF/EBOLA/UN/2014 | UNICEF | 712,542 | 712,542 | 712,542 | 100.00 |
| Multisectoral: Total | | | 78,230,959 | 77,505,798 | 70,674,017 | 91.19 |

| Nutrition | | | | | | |
|-------------------------|--------------------------------|----------|-------------------|-------------------|-------------------|--------------|
| 00078049 | DRC - Pooled 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 | 12,978,633 | 10,562,026 | 81.38 |
| 00085217 | DRC PF NUTRITION/2013/UN AGENC | UNICEF | 1,769,503 | 1,769,503 | 1,718,840 | 97.14 |
| 00085271 | DRC PF NUTRITION/2013/UNDP-NGO | NGO/UNDP | 5,737,873 | 5,737,873 | 3,596,285 | 62.68 |
| 00090652 | DRC PF NUTRITION/2014/MA/NGO | NGO/UNDP | 972,762 | 972,762 | 231,205 | 23.77 |
| Nutrition: Total | | | 23,504,891 | 23,504,891 | 18,154,521 | 77.24 |

| Protection | | | | | | |
|--------------------------|--------------------------------|-----------|-------------------|-------------------|-------------------|--------------|
| 00078037 | DRC PF- Protection- MA/NGOs | NGO/UNDP | 8,762,282 | 8,762,282 | 8,329,802 | 95.06 |
| 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 | 2,448,432 | 2,106,126 | 86.02 |
| 00085232 | DRC PF PROTECTION/2013/UN AGEN | UNHABITAT | 1,842,161 | 1,842,161 | 1,524,979 | 82.78 |
| 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 | | 0 |
| 00091764 | DRC PF PROTECTION/2014/MA/NGO | NGO/UNDP | 1,865,565 | 1,865,565 | 593,974 | 31.84 |
| Protection: Total | | | 19,794,332 | 19,793,447 | 17,229,925 | 87.05 |

| Shelter and Non-Food Items | | | | | | |
|--|--------------------------------|----------|-------------------|-------------------|-------------------|--------------|
| 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 | 17,448,809 | 16,981,163 | 97.32 |
| 00085273 | DRC PF SHELTER-NFI/2013/UNDP-N | NGO/UNDP | 6,463,540 | 6,463,540 | 6,417,801 | 99.29 |
| 00091766 | DRC PF SHELTER AND NON FOOD IT | NGO/UNDP | 538,191 | 538,191 | 482,098 | 89.58 |
| 00091830 | DRC-PF-SHELTERANDNFI/2014/UN | UNHCR | 272,342 | 272,342 | 112,669 | 41.37 |
| Shelter and Non-Food Items: Total | | | 27,295,162 | 27,287,490 | 26,558,339 | 97.33 |

| Water Sanitation and Hygiene | | | | | | |
|--|----------------------------|----------|-------------------|-------------------|-------------------|--------------|
| 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 | 24,115,656 | 23,871,278 | 98.99 |
| 00085218 | DRC PF WASH/2013/UNDP-NGOs | NGO/UNDP | 8,951,982 | 8,951,982 | 7,323,985 | 81.81 |
| 00091765 | DRC PF WASH/2014/MA/NGO | NGO/UNDP | 1,746,445 | 1,746,445 | 998,037 | 57.15 |
| Water Sanitation and Hygiene: Total | | | 35,404,723 | 35,403,141 | 32,782,358 | 92.60 |

| | | | | | | |
|--------------------|--|--|--------------------|--------------------|--------------------|--------------|
| Grand Total | | | 844,067,206 | 830,573,277 | 788,995,312 | 94.99 |
|--------------------|--|--|--------------------|--------------------|--------------------|--------------|

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 6 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 2014 (in US Dollars)

| Category | Expenditure | | | Percentage of Total Programme Cost |
|--|-------------------------------|---------------------------|--------------------|------------------------------------|
| | Prior Years as of 31-Dec-2013 | Current Year Jan-Dec-2014 | Total | |
| Supplies, Commodities, Equipment and Transport (Old) | 119,919,305 | - | 119,919,305 | 16.42 |
| Personnel (Old) | 46,978,135 | - | 46,978,135 | 6.43 |
| Training of Counterparts (Old) | 4,952,458 | - | 4,952,458 | 0.68 |
| Contracts (Old) | 93,222,104 | - | 93,222,104 | 12.76 |
| Other direct costs (Old) | 260,259,275 | - | 260,259,275 | 35.63 |
| Staff & Personnel Cost (New) | 4,047,446 | 2,048,015 | 6,095,461 | 0.83 |
| Suppl, Comm, Materials (New) | 11,998,133 | 3,614,211 | 15,612,345 | 2.14 |
| Equip, Veh, Furn, Depn (New) | 6,526,459 | 1,104,445 | 7,630,904 | 1.04 |
| Contractual Services (New) | 11,861,821 | 12,578,189 | 24,440,010 | 3.35 |
| Travel (New) | (216,138,686) | 1,952,408 | (214,186,278) | (29.32) |
| Transfers and Grants (New) | 308,879,733 | 26,216,717 | 335,096,450 | 45.88 |
| General Operating (New) | 20,931,310 | 9,486,299 | 30,417,609 | 4.16 |
| Programme Costs Total | 673,437,493 | 57,000,284 | 730,437,777 | 100.00 |
| ¹ Indirect Support Costs Total | 55,218,357 | 3,339,178 | 58,557,535 | 8.02 |
| Total | 728,655,850 | 60,339,462 | 788,995,312 | |

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 2014, 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\$ 589,751 was deducted in AA fees. Cumulatively, as of 31 December 2014, US\$ 8,824,166 has been charged in AA fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge up to seven percent indirect costs. In the current reporting period US\$ 3,339,178 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 58,557,535 as of 31 December 2014.

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 2014, direct costs amounted to US\$ 3,472,994.