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EXECUTIVE COMMITTEE OF
THE MULTILATERAL FUND FOR THE
IMPLEMENTATION OF THE MONTREAL PROTOCOL
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REPORT ON IMPLEMENTATION OF THE NEW ADMINISTRATIVE COST REGIME

This document includes:

- (a) An update of information provided in the Administrative Costs Study (UNEP/OzL.Pro/ExCom/26/67)
- (b) Level of support for retroactive projects
- (c) A report on the administrative costs for the Halon Phase-out Plan (submitted by the World Bank)

Introduction

1. The Executive Committee's decision establishing a new administrative cost regime (Decision 26/41) for the Multilateral Fund at its 26th Meeting in Cairo, includes, inter alia:

- (e) That agencies implementing projects under the SME window should report back to the Executive Committee on the actual administrative costs of such projects
- (f) To request the Secretariat and the implementing agencies to develop standardized cost items for future reporting on administrative costs
- (g) To review the result of implementation of this decision at the second meeting of the Executive Committee in 1999 and to report to the Eleventh Meeting of the Parties in 1999, in line with decision VIII/4 of the Meeting of the Parties.

2. At its 27th Meeting, the Executive Committee decided:

- (a) To note that there was general agreement among members of the Sub-Committee on Project Review that the current level of support costs for retroactive projects was too high; and (b) that no new level of support costs for retroactive projects could be decided upon at the current meeting and that the proposal should be taken up again in the general framework of the review of the question of administrative support costs to be undertaken in accordance with decision 26/41. (Decision 27/17)

Administrative costs for the SME window

3. The SME window is associated with the 1999 business plan which has not been implemented. This part of the decision will be addressed in the evaluation of the 1999 business plans of the implementing agencies.

Standardized cost items for reporting on administrative costs

4. The Secretariat and the agencies agreed to use the format in Annex I from the Report on the Administrative Costs of the Implementing Agencies (UNEP/OzL.Pro/ExCom/26/67). The report assessed standardized cost items for all agencies from 1994 through 1997. The basis of this assessment were the standardized cost items. An excerpt from the document is included in Annex I of this document. These standardized cost items were also used in the update of the data on administrative costs and the World Bank's report on the administrative costs in the China Halon Sector Programme.

Part A: Review of the implementation of the administrative cost structure agreed at the 26th Meeting

5. This section of the report provides information on the impact on Fund resources of the new administrative cost regime, provides an update of the agencies' use of administrative costs on an annual basis through 1998, and provides the implementing agencies' views on the implementation of the new administrative cost regime to-date.

Impact on Fund resources

6. The new administrative cost regime approved at the 26th Meeting has so far been implemented at two meetings of the Executive Committee. A total of US \$9.2 million was allocated for administrative costs for projects valued at US \$74.3 million as shown in the following table. This equates to an effective agency fee of 12.3 per cent since the implementation of the new administrative cost regime.

Agency	Funds Approved (US\$)			Administrative Costs (US\$)			
	26th Meeting	27th Meeting	Total (26th & 27th)	26th Meeting	27th Meeting	Total (26th & 27th)	Rate for 26th & 27th Meetings
UNDP	16,287,451	4,454,464	20,741,915	2,093,788	579,080	2,672,868	12.9%
UNEP	3,342,870	1,460,480	4,803,350	434,573	189,862	624,435	13.0%
UNIDO	10,858,355	3,121,971	13,980,326	1,357,859	405,526	1,763,385	12.6%
World Bank*	26,025,145	8,735,290	34,760,435	2,964,309	1,126,032	4,090,341	11.8%
Total	56,513,821	17,772,205	74,286,026	6,850,529	2,300,500	9,151,029	12.3%

* Includes 10 per cent agency fee for the China Halon Sector programme.

7. The impact on Fund resources since the implementation of the new administrative cost regime can also be determined by comparing the administrative costs under the new regime with those under the old regime whereby 13 per cent agency fee was applied to all projects. As shown in the table below, the total impact thus far has resulted in a reduction of US \$506,154 in the level of administrative costs that would have been provided under the old regime.

Agency	New Regime (US\$)	Old Regime (US\$)	Difference (US\$)
UNDP	2,672,868	2,696,449	23,581
UNEP	624,435	624,435	0
UNIDO	1,763,385	1,817,442	54,057
World Bank ⁸	4,090,341	4,518,857	428,516
Total	9,151,029	9,657,183	506,154

* Includes 10 per cent agency fee for the China Halon Sector programme.

8. The Treasurer's Report to the 26th Meeting indicated that US \$761.8 million had been allocated to the implementing agencies through 1998 and the Executive Committee has allocated

US \$149.4 million for the 1999 business plan (excluding US \$20 million for bilateral). If the effective agency fee over the last two meeting (12.3 per cent) were applied to the estimated allocations to the implementing agencies through 1999 instead of the 13 per cent used in the old administrative cost regime, the Executive Committee would have had an additional US \$5.6 million for projects.

Administrative costs in 1998

9. Decision 26/41 requested the Secretariat and the implementing agencies to review the results of implementation of the administrative cost decision at the second meeting of the Executive Committee in 1999 and to report to the Eleventh Meeting of the Parties in 1998, in line with decision VIII/4 of the Meeting of the Parties.

10. Implementing agencies were requested to update the information contained in the administrative cost study. UNIDO did not provide its 1998 data in time for the preparation of this document for dispatch. Therefore, an overall assessment of the data for the Fund for 1999 was not possible.

11. The reports prepared by UNDP, UNEP and the World Bank are found in Annex II. The World Bank updated the information contained in the study by providing 1998 data and providing more detail on travel, space, contractual services, and other costs for the data for the years prior to 1998. UNDP and UNEP provided 1998 data only. The Secretariat combined the 1998 data from UNDP and UNEP with the information provided by them that was included in the Administrative Cost Study presented to the 26th Meeting.

Year	1994	1995	1996	1997	1998	Average (94-97)
Resources for Administrative Costs (US\$)	7,234,363	13,053,251	13,809,263	15,409,634	N/a	12,376,628

UNDP

12. The major administrative cost components' share of UNDP's total disbursements are: 5.7 per cent for the executing agency (UNOPS), 3.2 per cent for the reimbursement of country offices and national execution, and 2.0 per cent for personnel costs.

13. The administrative costs of UNDP increased from US \$3.8 million in 1997 to US \$5.3 million in 1998. UNDP reports significant increases in the cost item, "reimbursement of country offices and national execution over previous years". The 1998 costs for this item were US \$1,298,837. The amount of funds allocated to this cost item in 1998 was twice the amount of the previous total from 1991 through 1997. UNDP informed the Secretariat that a complete analysis of the amounts owed to country offices for the period 1991 through 1997 was performed in 1998. As a result of this analysis, UNDP reimbursed country offices in the amount indicated in Annex II, but US \$555,111 of the US \$1,298,837 was for years prior to 1998. As a policy, UNDP

indicated that it does not reimburse national governments for projects that they execute/implement.

14. Other changes in UNDP's administrative costs from 1997 to 1998 include an increase in personnel costs from US \$667,033 in 1997 to US \$800,488 in 1998; an increase in central services costs from US \$205,923 in 1997 to US \$412,929 in 1998; an increase from US \$89,840 to US \$230,441 in personnel travel costs; and a decrease in space rent from US \$243,650 in 1997 to US \$101,060 in 1998.

15. UNDP's personnel costs doubled from 1995 to 1996 and increased from US \$667,033 in 1997 to US \$800,488 in 1998. UNDP indicated that the reason for these increases was that for the years 1994 and 1995, the salary and related costs of the Principal Technical Adviser were recorded against an interim account. In 1996, the costs were transferred to the Montreal Protocol administrative budget account. The increase in 1998 was due to the increase in staffing including a deputy chief for the unit.

16. UNDP also reported a significant increase in central services that were running at a level of from US \$206,000 to US \$242,000 but increased from US \$205,923 in 1997 to US \$412,929 in 1998. UNDP indicated that UNDP's standard practice is to recover a rate of 1 per cent of expenditures as support costs for central services. Through an oversight, the 1 per cent was not consistently recorded in UNDP books for the Montreal Protocol unit until 1997. An adjustment was made in 1998.

UNEP

17. The major administrative cost components' share of UNEP's total disbursements are: 13.9 per cent for personnel costs and 5.2 per cent for space rent, 0.7 per cent for supplies, and 0.6 per cent for contractual services. UNEP's total cost of its Multilateral Fund coordinating unit is 22.4 per cent of disbursements; however, about half of these administrative costs are compensated by costs allocated directly to project budgets approved by the Executive Committee.

18. UNEP's personnel costs as a percentage of disbursements was lower than the similar figure for 1997; however, total personnel costs slightly increased from US \$624,007 to US \$655,035. UNEP was not affected by the new administrative cost regime as all of its projects qualify for the 13 per cent administrative fee used in the old administrative cost regime.

World Bank

19. The major administrative cost components' share of the World Bank's total disbursements are: 5.2 per cent for the reimbursement of country offices and national execution; 3.0 per cent for financial intermediaries, 0.8 per cent for personnel costs; 0.7 per cent for consultant costs; and 0.7 per cent for central services.

20. The administrative costs of the World Bank increased from US \$5.9 million in 1997 to US \$6.3 million in 1998. The World Bank reported an increase in funds for:

- Financial intermediaries increasing from US \$1.5 to US \$1.7 million,
- Consultant costs from US \$200,000 in 1997 to US \$370,639,
- Reimbursement to central services increasing from US \$205,880 in 1997 to US \$376,400, and
- Reimbursement of country office and national execution increasing from about US \$2.9 million to US \$3.0 million.

21. It also reported reductions in personnel costs from US \$620,000 in 1997 to US \$450,101 in 1998, contractual services from consulting firms from US \$116,809 in 1997 to US \$63,689.

22. The cost item entitled “reimbursement of country offices and national execution” represents the supervision and other related activities undertaken by the Bank’s task managers. The Bank provides funds for its financial intermediaries (up to 3 per cent) for work specified in their agreements. The Bank informed the Secretariat that no national governments are provided funds to act as financial agents. The World Bank is moving to full costing for Montreal Protocol and GEF activities. The Bank attributes the increase in its 1998 administrative costs to this factor.

Implementing agencies views on the implementation of the new decision to-date

23. The World Bank indicated that its disbursement rate was at an all time high. The average agency fee over the last three years was 12 per cent as opposed to the 11 per cent the Bank reported for 1998. For 1998, the Bank indicated that its personnel costs were lower than normal (by about US \$200,000) due to vacancies that were filled later on in the year.

24. No other agency provided views within the requested period of time.

Part B: Level of support costs for retroactive projects

25. All retroactive projects are investment projects. The Executive Committee has approved 33 retroactive projects since 1991 valued at US \$12.9 million that phased out 2,105 ODP tonnes. As shown in the following table, retroactive projects represent from 1 to 2 per cent of all projects.

Item	Number of Projects	Sum of ODP to be Phased Out per Proposal	Sum of Approved Funding plus Adjustments
Retroactive Projects	33	2,105	US \$12,883,562
All Projects	2,565	115,307	US \$774,636,507
Percent	1%	2%	2%

26. A retroactive project is by definition a project where the objective of the project occurs before the request for funding is approved by the Executive Committee. For investment projects, this means that the project is approved after the phase-out. This, in turn, means that the bidding, contracting, equipment purchase, installation, and commissioning has occurred before the agency needs to be involved.

27. The agency enters into the process at the point of project preparation. With project preparation funds provided by the Executive Committee, the implementing agency prepares a project proposal to the Executive Committee. The Fund Secretariat reviews the requests for compliance with the Executive Committee's guidelines. The main time-consuming activities of project preparation, such as the choice of technology, the cost components, and the level of phase-out are known because the project has already occurred. This should make project preparation more cost-effective than that for other projects. Therefore, there should be sufficient funds from project preparation for the implementing agency to ensure that the ODS using equipment was destroyed and non-ODS installed to complete the project completion report for the project during the agency's project preparation mission to the country. In this case, the actual costs of the implementing agency to implement retroactive projects could be covered by project preparation costs that are provided outside of agency fees.

28. However, implementing agencies consider administrative costs in terms of the total amount of funds available for their coordinating units in any given year. As long as there are sufficient funds to cover the annual costs of the coordinating units and offset some central support, field office, and project execution costs, the actual percentage of the agency fee is not as important as the total amount of funds available to cover administrative costs. For example, a 1 per cent fee of US \$100 million of disbursement would yield funds of US \$1 million for the agencies' coordinating units. Similarly a 10 per cent fee on US \$10 million of disbursement would provide an equal amount of US \$1 million available to the agencies' coordinating units to cover their administrative costs. Therefore, implementing agencies request that the agency fees generated for retroactive projects to be considered in the context of the overall level of support being provided for all administrative activities.

29. Part C: World Bank report on the administrative costs approved for the first tranche of the China Halon Sector Programme (Submitted by the World Bank)

Note from the Fund Secretariat:

30. The following report was submitted by the World Bank in response to Decision 26/30. The Secretariat sought clarification on the extent to which the domestic implementation agent (DIA) mentioned in Section V of the China Halon Sector Programme manages the day-to-day enterprise-level activities, but has not received a reply as of this writing. The Executive Committee may wish to seek further clarification on this matter at its 28th Meeting.

Report from the World Bank

31. As requested by decision 26/30, herewith is the information on the use of administrative cost funds that were provided to the World Bank in carrying out the implementation of the first phase of the Halon sector phase-out for China.

32. For the purpose of reporting on this project, as was noted in the inter-agency Tele-conference, the World Bank has used the definition of administrative cost as provided by the consultant in the administrative cost study. We also assume that this definition would be used in responding **to decision 26/41 paras. (f) and (g)**.

33. When the Bank undertook this project it was recognized that there was a possibility of reducing the administrative cost from 13% to a lower number possibly 10% on projects that are large and are not too difficult to implement.

34. For the purpose of this report, the Bank has broken down the reporting into four components. One, the cost of the Financial agent; two, the audit report; three, Project Implementation and Monitoring; and four, direct cost of the co-ordination unit.

- a. **The Financial Agent:** With regards to this project 3% has been allocated to the Financial agent for their efforts to carry out certain administrative tasks on behalf of the Bank. This amount was transferred to them.
- b. **The Audit Report:** As was requested, an audit was carried out that incurred 1.16% cost.
- c. **Project Implementation and Monitoring:** With regards to project implementation and monitoring, work was carried out in this area as defined by the consultant that undertook the study on administrative costs. 4.45% of the administrative cost have been expended in this area as of December 1998, this includes: activities such as the provision of project management and technical skills; participating in the design of the project; technical inspections of project “deliverables” by qualified experts

preparing implementation agreements and terms of reference for subcontractors; mobilizing implementation teams (executing agencies and consultants) for approved projects using appropriate bidding and evaluation mechanisms; processing contractual and accounting documents associated with approved projects, and; monitoring the progress of a project from an administrative point of view.

- d. **Direct Cost of The Co-ordination Unit:** With regards to the residual 1.39% left, these funds were put towards other eligible administrative costs that include the Bank's co-ordination unit, to the extent that it supports the Multilateral fund, the following costs are deemed to be eligible:
- i. Direct costs of the co-ordination unit including
 - salaries and the associated benefits of permanent and contractual (consultants) staff;
 - travel related to Multilateral fund activities, including administrative monitoring of projects;
 - office accommodation cost including a fair allocation of operating costs, based on the proportion of useable space;
 - equipment, office supplies, telecommunications and general expenses based on specific expenditures
 - contractual services related to activities of the co-ordination unit.
 - ii. A fair cost allocation from central support services of the Bank. This would include a fair and equitable allocation of the expense of central services such as:
 - human resources, based on the proportionate number of staff
 - accounting, based on the volume of transactions generated
 - management information systems, based on the proportionate number of workstations and the actual systems used by the co-ordination unit.
 - procurement and legal based on the volume of transactions generated
 - general office and administrative services, based on the proportionate number of staff.
 - iii. Co-ordination of the Bank's efforts with the Secretariat. Other activities to be considered as administrative.
 - preparing annual business plans based on communications with national governments about sector needs and priorities;
 - preparing progress reports;
 - participating in project formulation activities with country offices;
 - following up in implementation status, including country visits if there is evidence of undue delays or difficulties;

- providing input to the Multilateral Fund Secretariat with policy papers and issues; and
- participating in meetings sponsored by the Executive Committee, and the Secretariat.
- any activity considered to be a project, for instance country program preparation, technical assistance, training, etc.

35. The Bank would also like to note that they have disbursed as of December 1998, US \$10,468,000 of the total amount of US \$12.4 million allocated for this project. A certain amount of administrative cost would need to be identified to ensure future monitoring and reporting.

Annex I

STANDARD COST COMPONENTS OF ADMINISTRATIVE COSTS

The following excerpt was taken from Chapter 3 entitled “Definition of Administrative Costs” from the Report on the Administrative Costs of the Implementing Agencies (UNEP/OzL.Pro/ExCom/26/67).

1. **Direct costs of the coordinating unit including**

- salaries and the associated benefits of permanent and contractual (consultants) staff;
- travel related to Multilateral Fund activities, and to administrative monitoring of projects.
- office accommodation cost including a fair allocation of operating costs, based on the proportion of useable space;
- equipment, office supplies, telecommunications and general expenses based on specific expenditures.
- contractual services related to activities of the coordinating unit.

2. A fair cost **allocation from central support services** of the implementing agency. This would include a fair and equitable allocation of the expense of central services such as:

- human resources, based on the proportionate number of staff
- accounting, based on the volume of transactions generated
- management information systems, based on the proportionate number of workstations and the actual systems used by the coordinating unit
- procurement and legal, based on the volume of transactions generated
- general office and administrative services, based on the proportionate number of staff.

3. A fair **allocation of country or field office costs**. This allocation could be made globally on the basis of financial activity, i.e. Multilateral Fund spending versus total agency spending.

4. Direct costs of the **implementing arms, be they executing agencies, national governments, financial intermediaries or other consultants** contracted by the implementing agencies to the extent that they are involved in the administration of projects. These costs would be established by service contract or otherwise charged at rates equivalent to the fair value of the services received. These costs would exclude costs approved as part of project budgets (e.g. the cost of UNIDO's consultants in many of its projects).

UNDP ADMINISTRATIVE COSTS (1994-1998)

Year	1998		1997		1996		1995		1994		(1994-1998)	
Cost Items	US \$	%	US \$	%	US \$	%	US \$	%	US \$			
Personnel costs (salaries & benefits)	800,488	2.0%	667,033	2.0%	692,898	2.6%	367,397	1.3%	198,115	3.6%	2,725,931	2.0%
Consultants (salaries & benefits)	151,979	0.4%	105,131	0.3%	42,068	0.2%	15,000	0.1%	400	0.0%	314,578	0.2%
Travel (personnel)	230,441	0.6%	89,840	0.3%	71,495	0.3%	83,837	0.3%	49,461	0.9%	525,074	0.6%
Travel (consultants)	29,915	0.1%	41,496	0.1%	32,039	0.1%	10,549	0.0%	0	0.0%	113,999	0.1%
Space (rent & common costs)	101,060	0.3%	243,650	0.7%	232,761	0.9%	226,006	0.8%	62,712	1.1%	866,189	0.9%
Equipment (computers, etc.)	13,283	0.0%	23,223	0.1%	5,482	0.0%	14,174	0.0%	12,548	0.2%	68,710	0.1%
Contractual services (firms)	32,080	0.1%	3,627	0.0%	11,100	0.0%	2,095	0.0%	0	0.0%	48,902	0.1%
Other costs (supplies, etc.)	12,579	0.0%	30,639	0.1%	25,039	0.1%	10,271	0.0%	1,246	0.0%	79,774	0.1%
Total cost of coordinating unit	1,371,825	3.4%	1,204,639	3.5%	1,112,882	4.1%	729,329	2.6%	324,482	5.9%	4,743,157	3.5%
Reimbursement of Country offices & National execution	1,298,837	3.2%	210,756	0.6%	61,586	0.2%	112,973	0.4%	191,280	3.5%	1,875,432	1.4%
Reimbursement of Central services	412,929	1.0%	205,923	0.6%	229,574	0.9%	241,895	0.9%	0	0.0%	1,090,321	0.8%
Less : cost allocated to projects	(50,000)	-0.1%	-52,100	-0.2%	-46,638	-0.2%	0	0.0%	0	0.0%	-148,738	-0.1%
Net cost of the Coordinating units	3,033,591	7.6%	1,569,218	4.6%	1,357,404	5.0%	1,084,197	3.8%	515,762	9.3%	7,560,172	5.6%
Executing agency support cost (internal)	2,296,588	5.7%	2,181,350	6.4%	2,010,207	7.5%	1,877,251	6.6%	309,986	5.6%	8,675,382	6.4%
Financial intermediaries	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Administrative Costs (amount and percentage)	5,330,179	13.3%	3,750,568	11.0%	3,367,611	12.5%	2,961,448	10.4%	825,748	15.0%	16,235,554	12.0%
Project Disbursement	40,047,907	100.0%	34,177,580	100.0%	26,979,507	100.0%	28,427,496	100.0%	5,516,988	100.0%	135,149,478	100.0%
Total disbursement	45,378,086		37,928,148		30,347,118		31,388,944		6,342,736		151,385,032	
Treasurer's report			54,493,213		33,209,390		12,702,044		7,902,432		n/p	
Difference			-16,565,065		-2,862,272		18,686,900		-1,559,696		n/p	

Year	1998		1997		1996		1995		1994			
Cost Items	US \$	%	US \$	%	US \$	%	US \$	%	US \$			
Personnel costs (salaries & benefits)	655,035	13.9%	624,079	18.6%	624,007	16.4%	338,443	8.5%	235,387		2,476,951	13.1%
Consultants (salaries & benefits)	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0		0	0.0%
Travel (personnel)	45,272	1.0%	47,673	1.4%	21,726	0.6%	29,238	0.7%	25,969		169,878	1.2%
Travel (consultants)	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0		0	0.0%
Space (rent & common costs)	246,165	5.2%	247,595	7.4%	232,320	6.1%	217,366	5.5%	158,278		1,101,724	7.8%
Equipment (computers, etc.)	55,047	1.2%	50,330	1.5%	384	0.0%	35,770	0.9%	10,948		152,479	1.1%
Contractual services (firms)	26,175	0.6%	28,451	0.8%	45,534	1.2%	42,748	1.1%	34,443		177,351	1.3%
Other costs (supplies, etc.)	31,419	0.7%	31,598	0.9%	17,513	0.5%	41,597	1.0%	18,199		140,326	1.0%
Total cost of co-ordinating unit	1,059,113	22.4%	1,029,726	30.6%	941,484	24.7%	705,162	17.7%	483,224		4,218,709	22.4%
Reimbursement of Country offices & Nat'l execution	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0		0	0.0%
Reimbursement of Central services	-	0.0%	0	0.0%	0	0.0%	170,935	4.3%	44,361		215,296	1.1%
Less : cost allocated to projects	-445,044	-9.4%	-592,661	-17.6%	-446,510	-11.7%	-359,422	-9.0%	-137,524		-1,981,161	-10.5%
Net cost of the Co-ordinating units	614,069	13.0%	437,065	13.0%	494,974	13.0%	516,675	13.0%	390,061		2,452,844	13.0%
Executing agency support cost (internal)	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0		0	0.0%
Financial intermediaries	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0		0	0.0%
Total Admin Costs	614,069	13.0%	437,065	13.0%	494,974	13.0%	516,675	13.0%	390,061		2,452,844	13.0%
Project Disbursement	4,723,613	100.0%	3,362,037	100.0%	3,807,487	100.0%	3,974,114	100.0%	3,000,469	1	18,867,720	100.0%
Total disbursement	5,337,682		3,799,102		4,302,461		4,490,789		3,390,530		21,320,564	
Treasurer's report			3,797,090		4,303,410		4,490,750		3,390,529		n/p	
Difference			2,012		-949		39		1		n/p	

WORLD BANK ADMINISTRATIVE COSTS (1994-1998)

Year	1998		1997		1996		1995		1994			
	US \$	%	US \$	%	US \$	%	US \$	%	US \$	%		
Personnel costs (salaries & benefits)	450,101	0.8%	620,000	1.2%	523,000	1.5%	379,000	1.5%	356,100	4.5%	2,328,201	1.3%
Consultants (salaries & benefits)	370,639	0.7%	200,000	0.4%	277,000	0.8%	363,100	1.4%	512,900	6.4%	1,723,639	1.0%
Travel (personnel)	61,869	0.1%	85,530	0.2%	78,863	0.2%	68,616	0.3%	82,728	1.0%	377,606	0.3%
Travel (consultants)	63,168	0.1%	80,280	0.2%	49,432	0.1%	131,905	0.5%	132,932	1.7%	457,717	0.4%
Space (rent & common costs)	70,000	0.1%	70,000	0.1%	60,000	0.2%	50,000	0.2%	50,000	0.6%	300,000	0.3%
Equipment (computers, etc.)	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0	0.0%
Contractual services (firms)	63,689	0.1%	116,809	0.2%	-	0.0%	99,550	0.4%	-	0.0%	280,048	0.2%
Other costs (supplies, etc.)	130,928	0.2%	145,442	0.3%	127,147	0.4%	311,028	1.2%	10,901	0.1%	725,446	0.6%
Total cost of coordinating unit	1,210,394	2.1%	1,318,061	2.6%	1,115,442	3.1%	1,403,199	5.4%	1,145,561	14.4%	6,192,657	3.5%
Reimbursement of Country offices & National execution	2,973,742	5.2%	2,885,025	5.8%	2,577,652	7.2%	3,304,315	12.7%	2,910,795	36.5%	14,651,529	8.3%
Reimbursement of Central services	376,400	0.7%	205,880	0.4%	151,993	0.4%	322,451	1.2%	100,637	1.3%	1,157,361	0.7%
Less : cost allocated to projects		0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Net cost of the Coordinating units	4,560,536	8.0%	4,408,966	8.8%	3,845,087	10.7%	5,029,965	19.4%	4,156,993	52.1%	22,001,547	12.5%
Executing agency support cost (internal)		0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Financial intermediaries	1,709,498	3.0%	1,497,100	3.0%	1,075,137	3.0%	778,575	3.0%	239,409	3.0%	5,299,719	3.0%
Total Administrative Costs (amount and percentage)	6,270,034	11.0%	5,906,066	11.8%	4,920,224	13.7%	5,808,540	22.4%	4,396,402	55.1%	27,301,266	15.5%
Project Disbursement	56,983,255	100.0%	49,903,319	100.0%	35,837,888	100.0%	25,952,499	100.0%	7,980,301	100.0%	176,657,262	100.0%
Total disbursement	63,253,289		55,809,385		40,758,112		31,761,039		12,376,703		203,958,528	
Treasurer's report	n/p		55,809,387		40,457,112		31,686,039		12,376,703		n/p	
Difference	n/p		-2		301,000		75,000		0		n/p	