



CONSOLIDATED ANNUAL FINANCIAL REPORT of the Administrative Agent

United Nations Fund Darfur for the period 1 January to 31 December 2021

UN Multi-Partner Trust Fund Office
United Nations Development Programme
PARTNERS GATEWAY: <https://mptf.undp.org>

18 May 2022



United Nations
MPTF Office

United Nations Fund Darfur
Financial Report
prepared by the Administrative Agent

18 May 2022

DEFINITIONS

Allocation

Amount approved by the Steering Committee for a project/programme.

Approved Project/Programme

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

Contributor Commitment

Amount(s) committed by a contributor 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'. This does not include expense commitments by Participating Organization.

Indirect Support Costs

A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. UNSDG policy establishes a fixed indirect cost rate of 7% of programmable costs for inter-agency pass-through MPTFs.

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 a 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

Project/ Joint programme start date as per the programmatic document.

Total Approved Budget

This represents the cumulative amount of allocations approved by the Steering Committee.

US Dollar Amount

The financial data in the report is recorded in US Dollars

TABLE OF CONTENTS

Introduction	5
1. Sources and Uses of Funds	6
2. Partner Contributions	7
3. Expenditure and Financial Delivery Rates	9
4. Cost Recovery	10
5. Accountability and Transparency	10
6. Direct Cost	10
7. Annexes	11

INTRODUCTION

This Consolidated Annual Financial Report of the **United Nations Fund Darfur** 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 stakeholders.

This consolidated financial report covers the period 1 January to 31 December 2021 and provides financial updates on projects of the **United Nations Fund Darfur**, as posted on the MPTF Office GATEWAY (<https://beta.mptf.undp.org/fund/drf00>).

2021 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **United Nations Fund Darfur** using the pass-through funding modality as of 31 December 2021. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address:

<https://beta.mptf.undp.org/fund/drf00>.

This Multi-Partner Trust Fund operationally closed on **31 December 2019** and is in the process of being financially closed. Subsequent to Operational Closure, Participating Organization finalise all expenses, financially close their portion of each project/programme and report final expenses along with a final refund (if any) to the MPTFO. Once all Participating Organization have completed financial closure, any remaining balance will be finalized in line with the MOU and the MPTF will be financially closed.

1. SOURCES AND USES OF FUNDS

As of 31 December 2021, **3** contributors deposited US\$ **88,879,583**, other MPTFs US\$ **3,000,000** in contributions and US\$ **217,751** was earned in interest.

The cumulative source of funds was US\$ **84,969,226**.

Of this amount, US\$ **83,961,618** has been net funded to **13** Participating Organizations, of which US\$ **83,747,261** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **888,796**. Table 1 provides an overview of the overall sources, uses, and balance of the **United Nations Fund Darfur** as of 31 December 2021.

Table 1. Financial Overview, as of 31 December 2021 (in US Dollars)

	Annual 2020	Annual 2021	Cumulative
Sources of Funds			
Contributions from donors	0	0	88,879,583
Contributions from MPTFs	0	0	3,000,000
Sub-total Contributions	0	0	91,879,583
Fund Earned Interest and Investment Income	43,963	3,709	186,916
Interest Income received from Participating Organizations	10,990	4,554	30,835
Refunds by Administrative Agent to Contributors	(160,000)	(6,968,109)	(7,128,109)
Total: Sources of Funds	(105,047)	(6,959,845)	84,969,226
Use of Funds			
Transfers to Participating Organizations	0	0	89,730,001
Refunds received from Participating Organizations	(4,619,859)	(2,536,292)	(7,256,140)
Net Funded Amount	(4,619,859)	(2,536,292)	82,473,861
Administrative Agent Fees	0	0	888,796
Direct Costs	0	0	1,487,757
Bank Charges	103	29	1,504
Total: Uses of Funds	(4,619,756)	(2,536,264)	84,851,918
Change in Fund cash balance with Administrative Agent	4,514,709	(4,423,582)	117,308
Opening Fund balance (1 January)	26,181	4,540,890	
Closing Fund balance (31 December)	4,540,890	117,308	117,308
Net Funded Amount (Includes Direct Cost)	(4,619,859)	(2,536,292)	83,961,618
Participating Organizations Expenditure (Includes Direct Cost)	1,988,456	253,446	83,747,261
Balance of Funds with Participating Organizations	(6,608,314)	(2,789,738)	214,357

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this fund as of 31 December **2021**.

The **United Nations Fund Darfur** was financed by **3** contributors, as listed in the table below

The table includes financial commitments made by the contributors through signed Standard Administrative Agreements with an anticipated deposit date as per the schedule of payments by 31 December **2021** and deposits received by the same date. It does not include commitments that were made to the fund beyond **2021**.

Table 2. Contributions, as of 31 December 2021 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2020 Deposits	Current Year Jan-Dec-2021 Deposits	Total Deposits
Former - DFID	381,671	381,671	0	381,671
Peacebuilding Fund	3,000,000	3,000,000	0	3,000,000
Qatar Fund for Development	88,497,912	88,497,912	0	88,497,912
Grand Total	91,879,583	91,879,583	0	91,879,583

3. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported are submitted as certified financial information by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

Joint programme/ project expenditures are incurred and monitored by each Participating Organization, and are reported to the Administrative Agent as per the agreed upon categories for inter-agency harmonized reporting. The expenditures are reported via the MPTF Office's online expenditure reporting tool. The 2021 expenditure data has been posted on the MPTF Office GATEWAY at <https://beta.mptf.undp.org/fund/drf00>.

3.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2021, US\$ **(2,536,292)** was net funded to Participating Organizations, and US\$ **253,446** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **82,473,861** and cumulative expenditures reported by the Participating Organizations amount to US\$ **82,259,504**. This equates to an overall Fund expenditure delivery rate of **99.74** percent.

Table 3.1. Net Funded Amount and Reported Expenditures by Participating Organization, as of 31 December 2021 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2020	Current Year Jan-Dec-2021	Cumulative	
FAO	3,404,646	3,395,528	3,399,684	(4,156)	3,395,527	100.00
ILO	1,295,330	705,751	705,751		705,751	100.00
IOM	858,710	858,710	858,710		858,710	100.00
UNDP	32,676,026	32,469,156	32,188,518	199,804	32,388,321	99.75
UNEP	725,569	724,741	724,741	(146)	724,595	99.98
UNFPA	1,594,081	1,587,663	1,589,618	(1,955)	1,587,663	100.00
UNHABITAT	14,019,577	14,003,402	13,874,868	(2,203)	13,872,665	99.07
UNHCR	1,985,990	1,983,699	1,983,699		1,983,699	100.00
UNICEF	14,143,194	14,128,027	14,119,100	6,868	14,125,967	99.99
UNIDO	264,057	263,752	263,173	0	263,173	99.78
UNOPS	11,991,264	5,768,941	5,700,793	68,147	5,768,941	100.00
UNWOMEN	1,417,441	1,214,017	1,226,929	(12,912)	1,214,017	100.00
WHO	5,370,475	5,370,475	5,370,475		5,370,475	100.00
Grand Total	89,746,360	82,473,861	82,006,058	253,446	82,259,504	99.74

3.2. Expenditures 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 (UNSDG) 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. See table below.

Table 3.2. Expenditure by UNSDG Budget Category, as of 31 December 2021 (in US Dollars)

Category	Expenditures			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2020	Current Year Jan-Dec-2021	Total	
Staff & Personnel Cost	12,256,111	(76,448)	12,179,663	15.83
Supplies, commodities and materials	7,695,652	40,659	7,736,311	10.06
Equipment, vehicles, furniture and depreciation	5,450,404	60,869	5,511,273	7.16
Contractual Services Expenses	22,558,229	90,634	22,648,863	29.44
Travel	2,148,805	6,938	2,155,743	2.80
Transfers and Grants	14,775,464	(123,577)	14,651,886	19.05
General Operating	11,932,331	103,430	12,035,761	15.65
Programme Costs Total	76,816,994	102,506	76,919,500	100.00
¹ Indirect Support Costs Total	5,189,064	150,941	5,340,004	6.94
Grand Total	82,006,058	253,446	82,259,504	

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%.

4. 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 2021, 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. During the reporting period, no AA fees were deducted. Cumulatively, as of 31 December **2021**, US\$ **888,796** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **150,941** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **5,340,004** as of 31 December **2021**.

6. DIRECT COSTS

The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Fund coordination covering overall coordination, and fund level reviews and evaluations. These allocations are referred to as 'direct costs'. Cumulatively, as of 31 December 2021, US\$ 1,487,757 has been charged as Direct Costs.

Participating Organization	Current Year Net Funded Amount	Current Year Expenditure	Total Net Funded Amount	Total Expenditure
UNDP			1,487,757	1,487,757
Total			1,487,757	1,487,757

5. 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 (<https://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.

United Nations Fund Darfur

Annexes to Financial Report

Annex 1. EXPENDITURE BY PROJECT WITHIN SECTOR

Annex 1 displays the net funded amounts, expenditures reported and the financial delivery rates by Sector by project/ joint programme and Participating Organization.

Annex 1 Expenditure by Project within Sector

Sector / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Economic Recovery							
00097499	MICROFINANCE YOUNG PRODUCERS	UNDP	Financially Closed	2,449,778	2,403,132	2,403,132	100.00
00097535	RECOVERY OF LIVELIHOODS	FAO	Operationally Closed	2,914,660	2,911,743	2,911,743	100.00
00097535	RECOVERY OF LIVELIHOODS	ILO	Operationally Closed	527,663	340,953	340,953	100.00
00097535	RECOVERY OF LIVELIHOODS	UNOPS	Operationally Closed	1,371,923	859,617	859,617	100.00
Economic Recovery: Total				7,264,024	6,515,445	6,515,445	100.00
Governance Justice & Reconcil.							
00097493	RECONCILIATION & COEXISTENCE	UNDP	Operationally Closed	4,359,750	4,294,801	4,294,801	100.00
00097493	RECONCILIATION & COEXISTENCE	UNWOMEN	Operationally Closed	1,095,983	901,864	901,864	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNDP	Operationally Closed	11,076,896	11,018,486	11,018,486	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNFPA	Operationally Closed	160,728	158,004	158,004	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNWOMEN	Operationally Closed	321,458	312,153	312,153	100.00
00097495	LAND MANAGEMENT IN DARFUR	FAO	Operationally Closed	489,986	483,785	483,785	100.00
00097495	LAND MANAGEMENT IN DARFUR	UNDP	Operationally Closed	3,025,304	3,007,095	2,985,000	99.27
00097495	LAND MANAGEMENT IN DARFUR	UNHABITAT	Operationally Closed	2,443,025	2,443,025	2,443,025	100.00
00113337	Sustainable Returns and Peaceb	UNDP	Operationally Closed	2,000,000	2,000,000	1,941,238	97.06
00113337	Sustainable Returns and Peaceb	UNICEF	Operationally Closed	1,000,000	1,000,000	997,940	99.79
Governance Justice & Reconcil.: Total				25,973,130	25,619,213	25,536,297	99.68
Reconstruction							
00097496	DARFUR SOLAR ELECTRIFICATION	UNDP	Operationally Closed	5,317,900	5,301,850	5,301,868	100.00
00097496	DARFUR SOLAR ELECTRIFICATION	UNIDO	Operationally Closed	264,057	263,752	263,173	99.78
00097497	SUSTAINABLE RETURN&REINTEGRATN	UNDP	Operationally Closed	2,963,518	2,960,911	2,960,915	100.00
00097497	SUSTAINABLE RETURN&REINTEGRATN	UNHCR	Operationally Closed	1,985,990	1,983,699	1,983,699	100.00
00097498	ACCELERATED LEARNING PROGRAMME	UNDP	Financially Closed	1,482,880	1,482,880	1,482,880	100.00

00097498	ACCELERATED LEARNING PROGRAMME	UNICEF	Financially Closed	4,505,449	4,500,251	4,500,251	100.00
00097500	SUSTAINABLE WASH SERVICES	IOM	Operationally Closed	858,710	858,710	858,710	100.00
00097500	SUSTAINABLE WASH SERVICES	UNEP	Operationally Closed	725,569	724,741	724,595	99.98
00097500	SUSTAINABLE WASH SERVICES	UNICEF	Operationally Closed	8,084,745	8,075,417	8,075,417	100.00
00097500	SUSTAINABLE WASH SERVICES	WHO	Operationally Closed	922,924	922,924	922,924	100.00
00097501	UPGRADING HEALTH FACILITIES	UNFPA	Operationally Closed	1,433,353	1,429,659	1,429,659	100.00
00097501	UPGRADING HEALTH FACILITIES	UNHABITAT	Operationally Closed	6,382,538	6,382,538	6,251,801	97.95
00097501	UPGRADING HEALTH FACILITIES	UNICEF	Operationally Closed	553,000	552,359	552,359	100.00
00097501	UPGRADING HEALTH FACILITIES	WHO	Operationally Closed	4,447,551	4,447,551	4,447,551	100.00
00097534	CONSTRUCTION PUBLIC FACILITIES	UNHABITAT	Operationally Closed	5,194,014	5,177,839	5,177,839	100.00
00097928	REHAB/CONSTRUCTION OF ROADS	ILO	Operationally Closed	767,667	364,798	364,798	100.00
00097928	REHAB/CONSTRUCTION OF ROADS	UNOPS	Operationally Closed	10,619,341	4,909,323	4,909,323	100.00
Reconstruction: Total				56,509,206	50,339,203	50,207,762	99.74
Grand Total				89,746,360	82,473,861	82,259,504	99.74

Contributors



UN Participating Organizations



Contributing Trust Fund

