



# One UN Fund Financial Report 2011

United Nations Country Team Malawi

Lilongwe, May 2012



## **Introduction**

One UN Fund in Malawi was established upon the signing of the “Terms of Reference on One UN Fund for Malawi” on 1 December 2008. The objective of the One UN Fund is to support coherent resource mobilization, allocation and disbursement of donor resources to the One Plan to achieve the national development goals under the direction of the UN Resident Coordinator (RC).

After the “Memorandum of Understanding (MoU) between the Participating United Nations Organization and the United Nations Development Programme (UNDP) Regarding the Operational Aspects of a One UN Fund in Malawi” was signed, the Malawi One UN Fund became operational, starting from 1 December 2008 and effective until 31 December 2011. Due to the delay in the approval of UNDAF Action Plan 2012-2016 by the Government of Malawi, the MoU was extended till 30 June 2012.

As of 31 December 2011, 12 Participating UN Organizations (PUNO) signed the above-mentioned MoU, which are: Food and Agriculture Organization (FAO); International Labour Organization (ILO); Joint United Nations Programme on HIV/AIDS (UNAIDS); United Nations Development Programme (UNDP); United Nations Education and Science Commission (UNESCO); United Nations Population Fund (UNFPA); United Nations Human Settlements Programme (UNHABITAT); United Nations High Commission for Refugees (UNHCR); United Nations Children’s Fund (UNICEF); United Nations Industrial Development Organization (UNIDO); World Food Programme (WFP); and World Health Organization (WHO). Under the MoU, UNDP has been serving as Administrative Agent (AA) for the Fund. The current structure of Malawi One UN Fund is illustrated in Annex I.

The One Fund Malawi is administered by the UNDP Multi-Partner Trust Fund Office (MPTF Office) in New York, with certain functions delegated to UNDP at country-level. The cumulative deposits to the Malawi One UN Fund since its inception on 1 December 2008 till 31 December 2011 are USD 43,093, 650. As highlighted in the One Plan Annual Report 2011 prepared by the UNCT in Malawi in January 2012, the One UN Fund continued to be instrumental to achieve the Outcomes of the One Plan to a great extent in 2011.

This financial report was prepared as one of the agreed reporting requirements depicted in the MoU and will constitute a part of 2011 One Plan Annual Report, together with the Certified Annual Financial Statements attached in Annex II. The data in this report are based on the certified financial statements which were submitted by the headquarters of the PUNOs and consolidated by UNDP Multi-Partner Trust Fund Office (MPTF Office) in its role as the AA of the Malawi One UN Fund, and are considered as the official financial reporting figures for the year 2011.

## **I. Financial Overview**

As shown in Table I-1, the UNCT in Malawi has received USD 43,093,650 from donor contributions, interest on the fund and interest received from PUNOs by 31 December 2011 for Malawi One UN Fund. In 2008, the contribution from the Government of Norway, amounted to USD2,104,525, was received. However, because the fund was deposited at the end of the year, the fund was started to be used from 2009, except the Administrative Agent Fee, which was charged upon the receipt of the fund.

Because the 2009 Allocation of the Expanded Delivering as One Funding Window (EFW)<sup>1</sup> was released at the end of 2009, the majority of 2009 EFW fund, amounted to USD 17,429,143 was carried over to 2010 and transferred to PUNOs in January 2010. This transfer was recorded under the amount of Net Transferred Amount to PUNOs in 2010.

The 2011 Allocation of the EFW fund was also deposited at the end of 2011, and all PUNOs, except UNICEF and UNDP, preferred to receive the transferred fund in January 2012 due to their the end of year account closure procedures. A total of USD 1,592,546 was transferred to the respective PUNOs in January 2012 and will be recorded under the amount of Net Transferred Amount in 2012.

The total use of funds, which is constitutes transfers to PUNOs, AA Fee, Direct Costs, and Bank Charges, amounted to USD40,421,513. The remaining balance of the One UN Fund with the Administrative Agent (AA) was USD 2,672,137 at the end of 2011.

Table I-1: Summary of Source and Uses of Funds with the Administrative Agent

	Prior Years as of 31 Dec 2010	Current Year Jan-Dec 2011	TOTAL
<b>Sources of Funds</b>			
Gross Donor Contributions	31,439,895	11,438,861	42,878,756
Fund Earned Interest Income	148,864	8,256	157,120
Interest Income received from Participating Organizations	20,260	37,514	57,774
Refunds by Administrative Agent(Interest/Others)	-	-	-
Other Revenues	-	-	-
<b>Total: Sources Of Funds</b>	<b>31,609,018</b>	<b>11,484,632</b>	<b>43,093,650</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	31,100,408	8,858,904	39,959,312
Refunds received from Participating Organizations	(900,000)	-	(900,000)
<b>Net Funded Amount to Participating Organizations</b>	<b>30,200,408</b>	<b>8,858,904</b>	<b>39,059,312</b>
Administrative Agent Fees	314,399	114,389	428,788
Direct Costs:(Steering Committee, Secretariat.etc)	310,902	622,390	933,292
Bank Charges	66	56	122
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>30,825,774</b>	<b>9,595,739</b>	<b>40,421,513</b>
<b>Balance of Funds Available</b>	<b>783,244</b>	<b>1,888,893</b>	<b>2,672,137</b>

## II. Sources of Funds

Table II-1 below shows the breakdown of Sources of Funds. By 31 December 2011, the One Fund received USD 42,878,756 from the Government of Norway, Department of International Development (DfID) and the EFW. A total of USD 157,120 and USD 57,774 were earned from interests from One UN Fund and PUNOs, respectively, which are added to Malawi One UN Fund allocations to PUNOs.

Table II-2 lists the donor contributions for Malawi One Fund. Norway's contribution in 2008, amounted to USD2,104,525 was made for un-earmarked use for UNDAF Outcomes. In December 2009, the Addendum of Standard Administrative Agreement (SAA) was signed with Norway for its additional contribution, earmarked for Outcome 1, contributed to the

<sup>1</sup> EFW, or the Expanded Delivering as One Funding Window for Achievement of the Millennium Development Goals, is a global funding facility established to support Delivering as One countries. Current donors to the EFW are the Netherlands, Norway, Spain and the United Kingdom.

activities related to Climate Change. By 31 December 2011, the total of USD1,788,787 (NOK10,500,000 equivalent) was received as the earmarked fund for Climate Change. DfID also provided its earmarked contribution for Climate Change, total of USD388,445 (GBP250,000 equivalent) in 2011. In total, the amount of earmarked One UN Fund for Climate Change received from Norway and DfID as of 31 December 2011 was USD2,177,232.

Table II-3 shows the outstanding contributions to Malawi One UN Fund as of December 2011. A total of USD3,384,000 was outstanding from the pledged EFW contribution. The SAA with Flemish Government was signed in January 2012 for Euro 275,000, which was scheduled to be released in 2012 and 2013 as earmarked contribution to Outcome 1 for Climate Change related activities.

Table II-1: Breakdown of Sources of Funds (Thousand USD)

	2008-2009 Jan 08-Dec 09	2010 Jan-Dec 2011	2011 Jan-Dec 2011	TOTAL
<b>Sources of Funds</b>				
Gross Donor Contributions	21,642	9,798	11,439	42,879
Fund Earned Interest Income	77	72	8	157
Interest Income received from Participating Organizations		20	38	58
Refunds by Administrative Agent(Interest/Others)		-	-	-
Other Revenues		-	-	-
<b>TOTAL: Sources Of Funds</b>	<b>21,719</b>	<b>9,890</b>	<b>11,485</b>	<b>43,094</b>

Table II-2: Donor Contributions

Donors	2008-2009 Jan 08-Dec 09	2010 Jan-Dec 2011	2011 Jan-Dec 2011	TOTAL
<b>Donor Contributions</b>				
Government of Norway (Un-earmarked)	2,104,525			2,104,525
Expanded DaO Funding Window (Un-earmarked)	18,510,000	9,448,000	10,639,000	38,597,000
Sub-total for Un-earmarked contribution	20,614,525	9,448,000	10,639,000	40,701,525
Government of Norway (Outcome 1 Earmark)	1,027,661	349,709	411,417	1,788,787
Department for Int'l Development (DFID) (Outcome 1 Earmark)			388,445	388,445
Sub-total for Earmark contribution	1,027,661	349,709	799,862	2,177,232
<b>TOTAL: Donor Contributions</b>	<b>21,642,186</b>	<b>9,797,709</b>	<b>11,438,862</b>	<b>42,878,757</b>



Table II-3: Outstanding Pledges

Donors	Total Pledged Amount on SAA as of Dec 2011	Amount Received by 31 Dec 2011	Outstanding Pledges
Government of NORWAY (Un-earmarked)	NOK 15,000,000	NOK15,000,000 (USD 2,104,525)	0
Government of NORWAY (Outcome 1 Earmark)	NOK10,500,000	NOK10,500,000 (USD1,788,787)	0
Expended DaO Funding Window (un-earmarked)	USD41,981,000	USD38,597,000	USD3,384,000
Department for Int'l Development (DFID) (Outcome 1 Earmark)	GBP250,000	GBP250,000 (USD388,445)	0

### III. Uses of Funds

As shown in Table III-1, a total of USD 39,959,312 was transferred to respective PUNOs in accordance with Malawi One Plan since 2008. Per the One Fund MoU, 1% of deposits, or USD428,788, was collected as the AA fee. Based on the decision made by Special Session of UNCT on 25 November 2009, 1% of deposits to the Malawi One Fund is also allocated to Resident Coordinator Office (RCO) as Direct Costs. In 2011, RCO received USD39,320 as 1% RCO Fee<sup>2</sup> and USD516,000 to formulate the Transformational Plan 2012-2016.

The Net Amount of Transfer to each PUNO is listed in Table III-2. Although the funds were allocated to IAEA, UNEP, and UNHCR under Malawi One Plan, these funds were not transferred in 2011 because those PUNOs have not requested for the release of funds. Also, it should be noted that UNEP and IAEA have not yet signed the One Fund MoU with AA.

Table III-1: Financial Overview-Uses of Funds (Thousand USD)

	2009 Jan-Dec2009	2010 Jan-Dec 2010	2011 Jan-Dec 2011	TOTAL
<b>Uses Of Funds</b>				
Transfers to Participating Organizations	4,074	27,027	8,859	39,960
Refunds received from Participating Organizations	-	(900)	-	(900)
<b>Net Funded Amount to Participating Organizations</b>	<b>4,074</b>	<b>26,127</b>	<b>8,859</b>	<b>39,060</b>
Administrative Agent Fees	216	98		114 428
Direct Costs:(Steering Committee, Secretariat...etc)	-	311	622	933
Bank Charges	0	0.066	0.056	0.122
Other Expenditures	-	-	-	-
<b>TOTAL: Uses of Funds</b>	<b>4,290</b>	<b>26,536</b>	<b>9,596</b>	<b>40,422</b>

<sup>2</sup> In 2011, RCO collected 1% of EFW contribution only. RCO fee for the Climate Change earmarked contribution was collected in 2012 and reflected in 2012 records.

Table III-2: Transfers to Participating UN Organizations (Thousand USD)

<b>Participating Organization</b>	<b>2009 Jan-Dec 2009 Net Funded Amount</b>	<b>2010 Jan-Dec 2010 Net Funded Amount</b>	<b>2011 Jan-Dec 2011 Net Funded Amount</b>	<b>TOTAL Net Funded Amount</b>
FAO	198	4,485	882	5,565
IAEA	-	-	-	-
ILO	20	613	180	813
UNAIDS	150	457	271	878
UNCDF	-	-	102	102
UNDP	3,210	3,043	2,982	9,235
UNEP	-	-	-	-
UNESCO	-	100	14	114
UNFPA	70	1,801	509	2,380
UNHABITAT	-	290	44	334
UNHCR	-	-	-	-
UNICEF	400	8,110	2,749	11,259
UNIDO	26	489	101	616
WFP	-	5,224	455	5,679
WHO	-	1,515	569	2,084
<b>TOTAL</b>	<b>4,074</b>	<b>26,127</b>	<b>8,859</b>	<b>39,059</b>

#### IV: Delivery of Funds

As shown in Chart IV-1, PUNOs received a total of USD39,059,312 between 2009 and 2011, out of which, USD32,102,604 was disbursed for their development activities in accordance with Malawi One Plan. The overall delivery rate from 2009 to 2010, which is calculated based on the transferred amounts to the expenditures by PUNOs, reached at 82.2%. This can be considered as a remarkable achievement. Table IV-1 observes that delivery rates by each agency ranges from 65% to 99%, except UNCDF. UNCDF has joined in One UN Fund in 2011 and started disbursing rather late in the year, which resulted in the low delivery rate. As shown in Table IV-2 and Chart IV-1, Outcome 3: Social Development achieved the highest delivery rate of over 90% as well as accounted for the largest proportion of the overall delivery in amount. The delivery rates on each Outcome by PUNO are listed in Table IV-3.

In terms of expenditure categories reported by PUNOs, Table IV-4 and Chart IV-2 indicate that PUNOs utilized the funds to implement the activities mainly through Contracts, Supplies, and Personal, which account for 27%, 25%, and 23%, respectively, followed by Training cost, which is 13% of the total delivery. It should be noted that some agencies collect the indirect support costs up-front from the value of the overall confirmed contribution based on their financial policies and regulations and make reconciliations to match 7% of the total expenditure of the particular year in the following year (i.e., 2012). The percentage of indirect support costs for some agencies go beyond 7%, which will be adjusted in 2012.

**Chart IV-1: Resources and Expenditure  
2009-2011 (Thousand USD)**

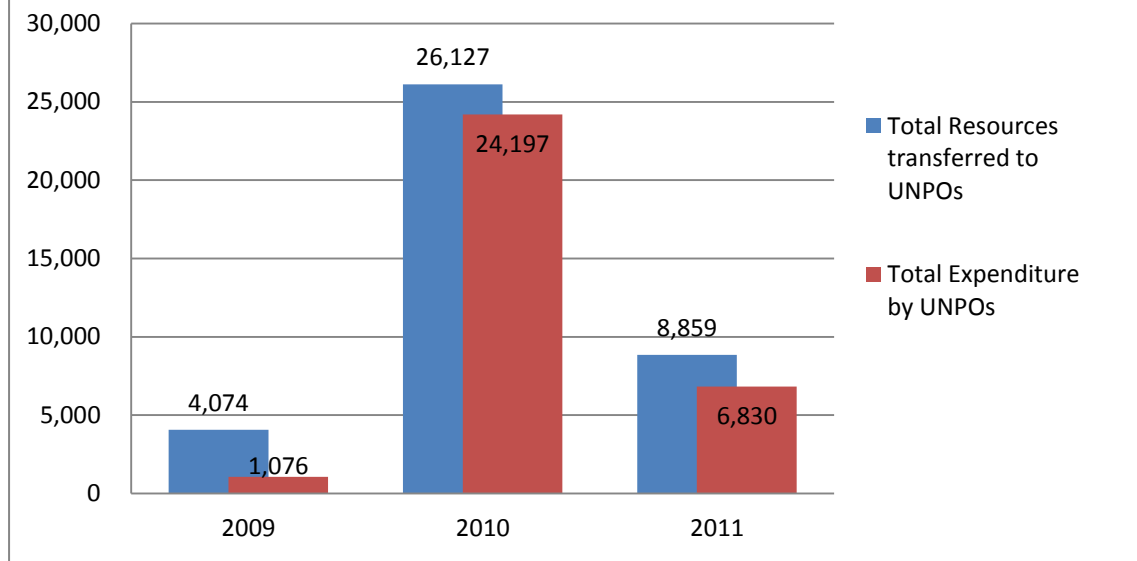


Table: IV-1: Delivery by Participating UN Organizations (USD)

Organization	2009-2010			2011			Total			
	Approved budget	Net Transfers	Expenditure	Approved budget	Net Transfers	Expenditure	Approved budget	Net Transfers	Expenditure	Delivery rate
FAO	4,684,850	4,682,850	2,939,673	1,064,346	881,566,00	1,134,821	5,749,196	5,564,416	4,074,494	73.2
IAEA	20,000	-	-	-	-	-	20,000	0	0.00	0.0
ILO	632,500	632,500	347,322	247,077	179,714	223,262	879,577	812,214	570,584.00	70.3
UNAIDS	607,325	607,325	405,979	270,900	270,900	180,821	878,225	878,225	586,800	66.8
UNCDF	-	-	-	143,809	102,255	4,953	143,809	102,255	4,953.00	4.8
UNDP	6,588,225	6,253,225	5,942,308	2,982,294	2,982,294	1,965,910	9,570,519	9,235,519	7,908,218	85.6
UNEP	20,000	-	-	-	-	-	20,000	0.00	0.00	0.0
UNESCO	100,000	100,000	98,315.10	14,175	14,175	0.00	114,175	114,175	98,315	86.1
UNFPA	1,870,825	1,870,825	1,870,825	509,245	509,245	499,585	2,380,070	2,380,070	2,370,409	99.6
UNHABITAT	290,000	290,000	162,959	44,100	44,100	137,958	334,100	334,100	300,917	90.1
UNHCR	13,500	-	-	-	-	-	13,500	0	0	0.0
UNICEF	8,510,294	8,510,294	8,468,459	2,749,343	2,749,343	504,037	11,259,637	11,259,637	8,972,496	79.7
UNIDO	514,554	514,554	163,065	160,000	100,800	324,238	674,554	615,354	487,303	79.2
WFP	5,224,021	5,224,021	3,427,202	455,479	455,479	1,669,912	5,679,500	5,679,500	5,097,114	89.7
WHO	1,514,816	1,514,816	1,446,334	569,034	569,033	184,667	2,083,850	2,083,849	1,631,001	78.3
<b>TOTAL</b>	<b>30,590,908</b>	<b>30,200,408</b>	<b>25,272,441</b>	<b>9,209,802</b>	<b>8,858,904</b>	<b>6,830,163</b>	<b>39,800,710</b>	<b>39,059,312</b>	<b>32,102,604</b>	<b>82.2</b>



Table: IV-2: Delivery by Sector (Thousand USD)

Sector	Net Transferred Amount (2009-2011)	Expenditure			Delivery Rate (%)
		2009-2010 Jan-Dec 2010	2011 Jan-Dec	TOTAL	
Outcome 1-Food and Nutrition Security & Economic Growth	10,028	5,226	2,405	7,631	76.09
Outcome 2-Social Protection & Disaster Risk Reduction	5,329	3,193	1,155	4,348	81.60
Outcome 3-Social Development	12,007	9,261	1,671	10,932	91.05
Outcome 4-HIV & AIDS	5,589	3,804	508	4,312	77.15
Outcome 5-Good Governance	6,106	3,788	1,091	4,879	79.91
<b>TOTAL</b>	<b>39,059</b>	<b>25,272</b>	<b>6,830</b>	<b>32,102</b>	<b>82.19</b>

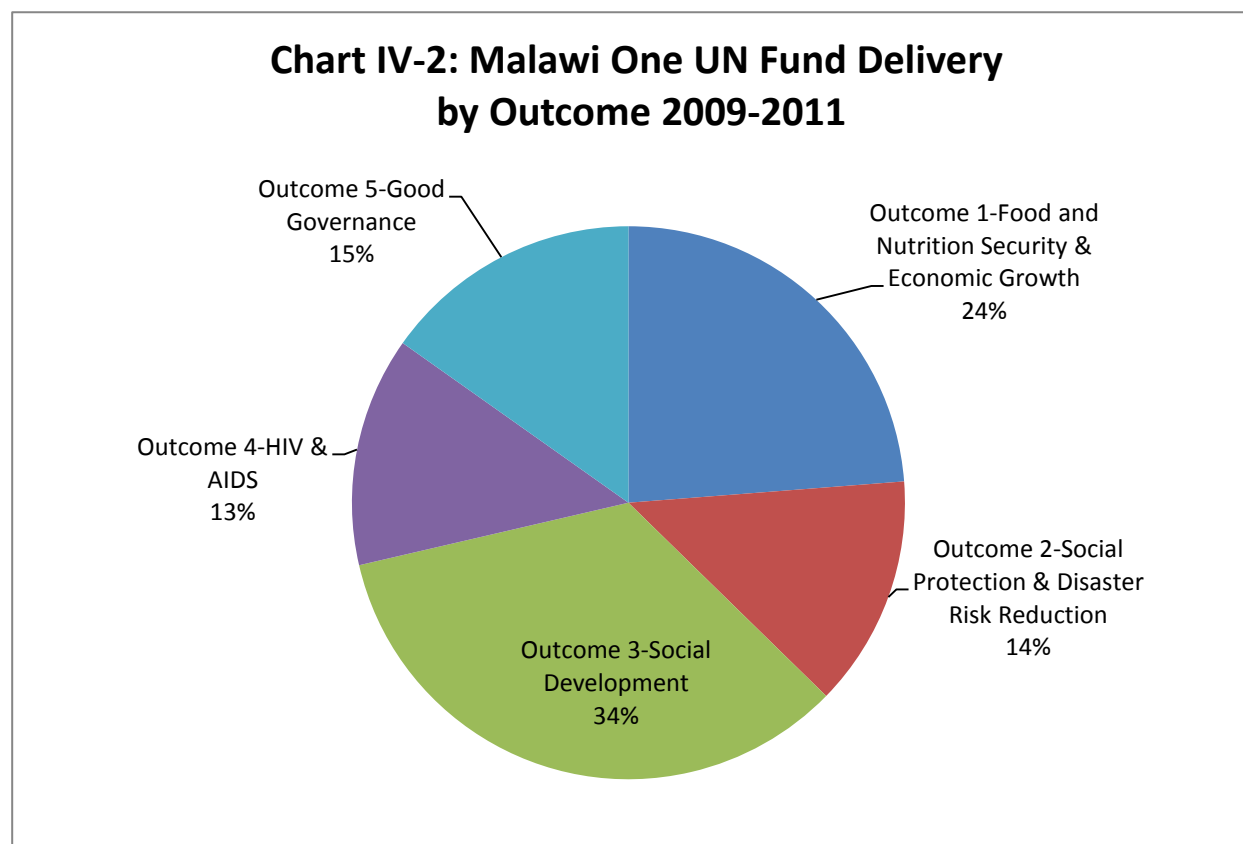


Table: IV-3: Delivery by Sectors, One Plan Outcomes, and UN Participating Organizations (Thousand USD)

Outcomes	Outcome Descriptions	Participating Organization	Net Funded Amount	Total Expenditure	Delivery Rate (%)
	<b>Outcome 1-Food and Nutrition Security &amp; Economic Growth</b>				
Outcome 1	00071663 MDTF MWI CL1 FAO FOOD SECURITY	FAO	198	100	50.44
CP Outcome 1.1	Strengthened Government capacity to coordinate and implement food and nutrition security policies and plans by 2011	FAO	536	380	70.96
		UNDP	442	306	69.22
CP Outcome 1.2:	Nutrient friendly agricultural productivity increased, especially at household level, and oriented towards commercialization by 2011 and plans by 2011	FAO	2,537	2,068	81.51
		ILO	435	309	71.14
		UNCDF	71	5	7.00
		UNICEF	335	244	72.96
		UNIDO	615	487	79.19
		WFP	210	192	91.61
		UNDP	735	636	86.59
CP Outcome 1.3	Enhanced conservation of natural resource base by 2011 (including Climate Change-related activities)	FAO	1,278	607	47.50
		IAEA	-	-	0.00
		UNHABITAT	190	166	87.38
		UNEP	-	-	0.00
		WFP	526	473	89.92
		UNDP	1,921	1,655	86.15
	<b>TOTAL: Outcome 1-Food and Nutrition Security &amp; Economic Growth</b>		<b>10,028</b>	<b>7,630</b>	<b>76.09</b>

Outcomes	Outcome Descriptions	Participating Organization	Net Funded Amount	TOTAL Expenditure	Delivery Rate (%)
	<b>Outcome 2-Social Protection &amp; Disaster Risk Reduction</b>				
Outcome 2	00072033 MDTF MWI CL2 SOCIAL PROTECTIO	UNICEF	400	397	99.16
CP Outcome 2.1	Proportion of vulnerable groups benefiting from social protection increased by 2011	FAO	500	410	81.91
		ILO	90	51	56.72
		UNICEF	1,553	1,078	69.45
		WFP	371	344	92.68

CP Outcome 2.2	Government will have disaster risk reduction and emergency management systems and practices for efficient response at national and sub-national levels	UNHABITAT	144	135	93.61
		WFP	1,049	999	95.18
		UNICEF	88	-	0.00
		UNDP	1,134	935	82.47
<b>TOTAL: Outcome 2-Social Protection &amp; Disaster Risk Reduction</b>			<b>5,329</b>	<b>4,349</b>	<b>81.60</b>

Outcomes	Outcome Descriptions	Participating Organization	Net Funded Amount	Total Expenditure	Delivery Rate (%)
	<b>Outcome 3-Social Development</b>				
CP Outcome 3.1	Equitable access to essential health services increased by 2011	UNFPA	536	967	180.62
		UNICEF	1,465	1,146	78.24
		WHO	1,369	1,199	87.57
CP Outcome 3.2	Improved nutrition outcomes for under 5 children, pregnant and lactating women, PLWHA and other at risk groups by 2011.	FAO	224	213	95.07
		UNICEF	1,498	1,109	74.05
		WFP	1,392	1,253	90.06
		WHO	279	276	98.80
CP Outcome 3.3	Equitable access to and use of safe water supply, sanitation and hygiene in rural and peri-urban areas and promotion of environmental health by 2011	UNICEF	3,284	3,028	92.18
		WHO	119	118	99.43
CP Outcome 3.4	By 2011, the proportion of girls and boys' enrolment, attendance, completion and achievement increased by 2011.	UNESCO	56	50	88.81
		UNFPA	35	-	0.00
		UNHCR	-	-	0.00
		UNICEF	500	449	89.74
		WFP	1,232	1,108	89.93
		WHO	18	16	88.42
<b>TOTAL: Outcome 3-Social Development</b>			<b>12,007</b>	<b>10,932</b>	<b>91.05</b>

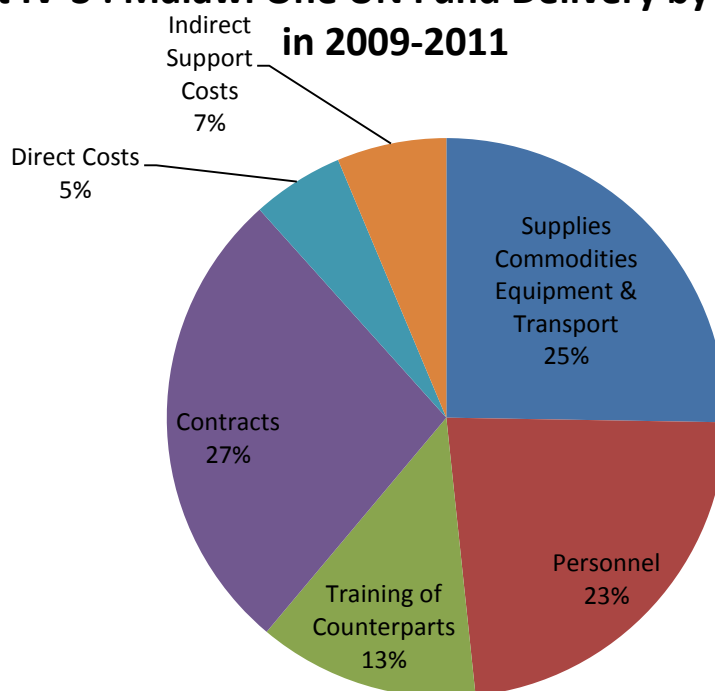
Outcomes	Outcome Descriptions	Participating Organization	Net Funded Amount	Total Expenditure	Delivery Rate (%)
	<b>Outcome 4-HIV &amp; AIDS</b>				
Outcome 4	00072394 MDTF MWI CL4 HIV&AIDS	ILO	20	19	95.31
		UNAIDS	150	133	88.77
		UNFPA	70	-	0.00
		UNDP	160	160	100.00
CP Outcome 4.1	Improved equitable access to and uptake of preventive services	UNAIDS	251	139	55.22
		UNESCO	50	48	96.63
		UNFPA	1,122	992	88.37
		UNICEF	670	560	83.53
CP Outcome 4.2	Improved and equitable access to and uptake of AIDS treatment, care and support services for details.	FAO	72	71	99.26
		UNICEF	264	143	54.00
		WFP	202	199	94.88
		WHO	286	22	7.65
CP Outcome 4.3	Reduced social and economic impact of HIV and AIDS on families and communities	FAO	99	121	122.65
		UNICEF	650	561	86.37
		WFP	658	490	74.47
CP Outcome 4.4	Improved national and district level capacity to coordinate manage and monitor HIV responses in line with the Three Ones Principles	FAO	70	62	88.03
		ILO	233	191	82.11
		UNAIDS	231	144	62.38
		UNDP	332	257	77.35
	<b>TOTAL: Outcome 4-HIV &amp; AIDS</b>		<b>5,590</b>	<b>4,312</b>	<b>77.14</b>

Outcomes	Outcome Descriptions	Participating Organization	Net Funded Amount	Total Expenditure	Delivery Rate (%)
<b>Outcome 5-Good Governance</b>					
Outcome 5	00072042 MDTF MWI CL5 WOMENS EMPOWERMEN	UNDP	1,000	997	99.71
CP Outcome 5.1	By 2011, informed public actively claiming good governance and human rights.	UNESCO	8	-	0.00
		UNICEF	354	184	51.94
		UNDP	918	760	82.85
CP Outcome 5.2	By 2011, improved national capacity to formulate policy, manage, monitor and deliver services to protect the rights of vulnerable groups	ILO	35	-	0.00
		UNAIDS	192	171	88.77
		UNCDF	32	-	0.00
		UNFPA	50	-	0.00
		UNICEF	20	-	0.00
		WHO	13	-	0.00
		UNDP	2,014	1,799	89.37
CP Outcome 5.3	By 2011, gender equality and women's empowerment enhanced	FAO	51	42	82.65
		UNAIDS	54	-	0.00
		UNFPA	567	412	72.53
		UNICEF	179	74	41.30
		WFP	41	39	96.13
		UNDP	580	401	69.20
	<b>Good Governance Total</b>		<b>6,106</b>	<b>4,879</b>	<b>79.91</b>
<b>GRAND TOTAL</b>			<b>39,059</b>	<b>32,103</b>	<b>82.19</b>

Table: IV-4: Delivery by UN Participating Organizations with Breakdown by Category (Thousand USD)

Participating Organization	TOTAL		Expenditure by Category							% of Total Programme Costs
	Net Funded Amount (2011)	Expenditure	Supplies Commodities Equipment & Transport	Personnel	Training of Counterparts	Contracts	Other Direct Costs	Total Programme Cost	Indirect Support Costs	
FAO	5,564	<b>4,074</b>	1,643	605	1,337	38	205	<b>3,828</b>	247	6.44
IAEA	-	-	-	-	-	-	-	-	-	0.00
ILO	812	<b>571</b>	38	67	289	121	18	<b>533</b>	37	7.00
UNAIDS	878	<b>587</b>	-	-	-	587	-	<b>587</b>	-	0.00
UNCDF	102	<b>4</b>	-	-	-	-	-	-	5	0.00
UNDP	9,236	<b>7,908</b>	1,034	3,608	230	1,609	972	<b>7,453</b>	455	6.10
UNEP	-	-	-	-	-	-	-	-	-	0.00
UNESCO	114	<b>98</b>	-	3	-	88	1	<b>92</b>	6	7.00
UNFPA	2,380	<b>2,370</b>	226	1,776	2	36	175	<b>2,215</b>	156	7.03
UNHABITAT	334	<b>301</b>	14	51	56	128	33	<b>281</b>	20	7.00
UNHCR	-	-	-	-	-	-	-	-	-	0.00
UNICEF	11,260	<b>8,972</b>	1,120	394	2,000	4,839	32	<b>8,386</b>	587	7.00
UNIDO	615	<b>487</b>	47	193	141	57	18	<b>455</b>	32	7.00
WFP	5,680	<b>5,097</b>	3,851	531	38	67	238	<b>4,726</b>	372	7.86
WHO	2,084	<b>1,631</b>	137	176	10	1,177	15	<b>1,515</b>	116	7.65
<b>TOTAL</b>	<b>39,059</b>	<b>32,103</b>	<b>8,110</b>	<b>7,405</b>	<b>4,103</b>	<b>8,746</b>	<b>1,706</b>	<b>30,071</b>	<b>2,032</b>	

Chart IV-3 : Malawi One UN Fund Delivery by Category in 2009-2011

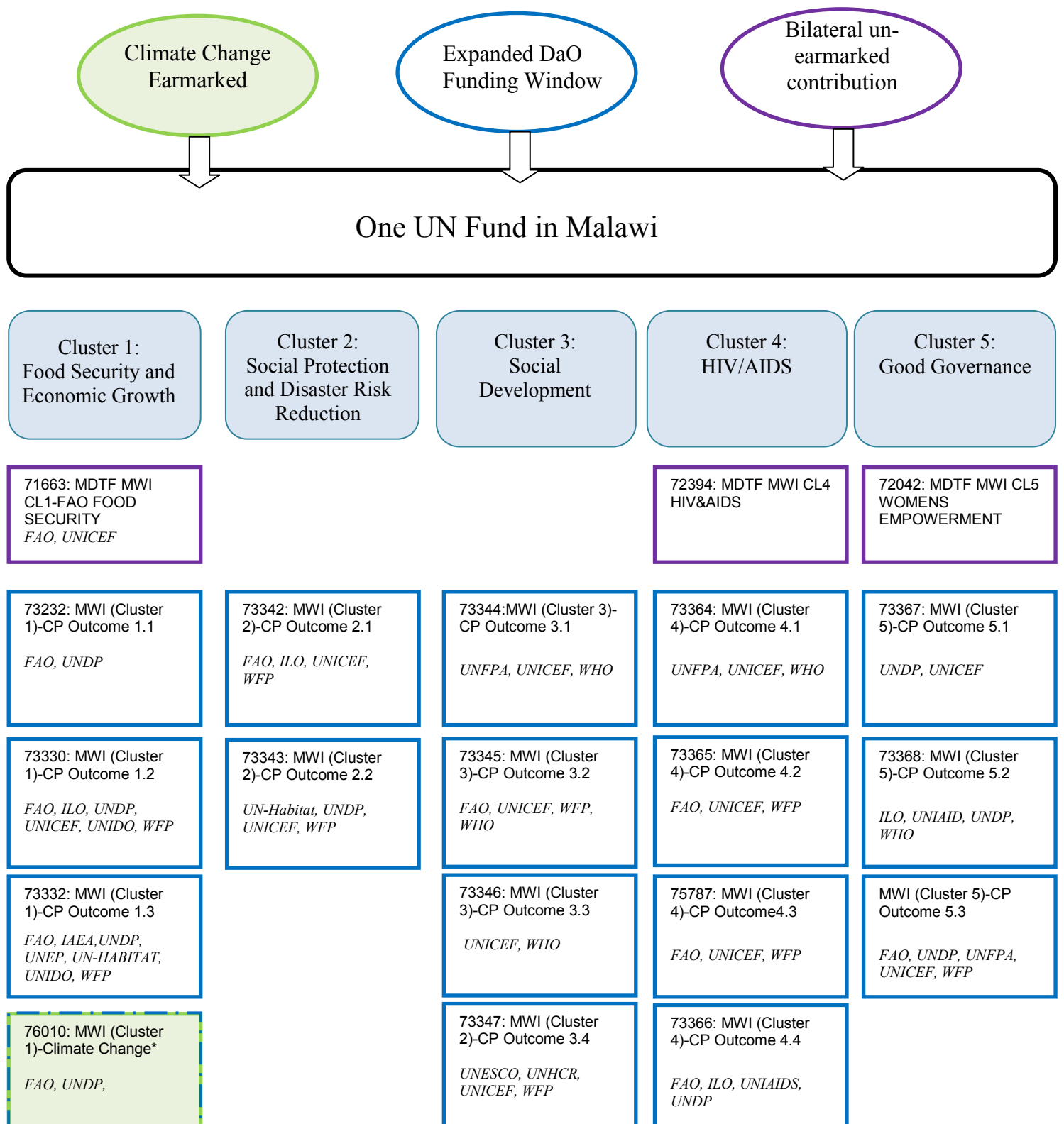




## **V: Accountability and Transparency**

The MPTF Office continued to provide information about the Malawi One Fund on its MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/MW100>), a knowledge platform providing real-time data, with a maximum two-hour delay, on financial information from the MPTF Office accounting system on contributions, programme budgets and transfers to Participating Organizations. All narrative reports are posted on GATEWAY, which provides easy access to about 8,000 relevant reports and documents, with tools and tables displaying financial and programme data. By providing easy access to the growing number of progress reports and related documents uploaded by users in the field, GATEWAY facilitates knowledge sharing and management among UN organizations. It is designed to provide transparent, accountable fund-management services to the UN system to enhance its coherence, effectiveness and efficiency. Peers and partners recognize the MPTF Office GATEWAY as a 'standard setter'.

## Annex I: Fund Structure of One UN Fund in Malawi



\*This project is funded by EFW and Norway Earmarked Fund.

# Annex II: Certified Financial Reporting on Sources and Used of Funds



## Malawi One UN Fund

### Financial Reporting on Sources and Uses of Funds

For the period ending 31 December 2011  
(Amounts in United States Dollars)

#### UNITED NATIONS DEVELOPMENT PROGRAMME (Multi-Partner Trust Fund Office)

	Prior Years as of 31 Dec 2010	Current Year Jan-Dec 2011	TOTAL
<b>Sources of Funds</b>			
Gross Donor Contributions (shown by Donor in Annex 1)	31,439,895	11,438,861	42,878,756
Fund Earned Interest Income	148,864	8,256	157,120
Interest Income received from Participating Organizations	20,260	37,514	57,774
Refunds by Administrative Agent (Interest/Others)	-	-	-
Other Revenues	-	-	-
<b>Total: Sources Of Funds</b>	<b>31,609,018</b>	<b>11,484,632</b>	<b>43,093,650</b>
<b>Uses Of Funds</b>			
Transfers to Participating Organizations (Annex 2)	31,100,408	8,858,904	39,959,312
Refunds received from Participating Organizations (Annex 3)	(900,000)	-	(900,000)
<b>Net Funded Amount to Participating Organizations</b>	<b>30,200,408</b>	<b>8,858,904</b>	<b>39,059,312</b>
Administrative Agent Fees	314,399	114,389	428,788
Direct Costs: (Steering Committee, Secretariat etc)	310,902	622,390	933,292
Bank Charges	66	56	122
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>30,825,774</b>	<b>9,595,739</b>	<b>40,421,513</b>
<b>Balance of Funds Available</b>	<b>783,244</b>	<b>1,888,893</b>	<b>2,672,137</b>

Approved by

Naomi Kitahara, Deputy Resident Representative  
UNDP, Malawi

Cleared by:

Executive Coordinator  
Multi-Partner Trust Fund Office  
Bureau of Management, UNDP

Certified by

Deputy Assistant Administrator, Deputy Director and  
Chief Finance Officer  
Bureau of Management, UNDP



**Malawi One UN Fund**

Financial Reporting on Sources and Uses of Funds

For the period ending 31 December 2011  
(Amounts in United States Dollars)

**UNITED NATIONS DEVELOPMENT PROGRAMME (Multi-Partner Trust Fund Office)**

Annex - 1: Gross Donor Contributions

	Prior Years as of 31 Dec 2010	Current Year Jan-Dec 2011	TOTAL
<b>Donors</b>			
DEPARTMENT FOR INT'L DEVELOPME	-	388,445	388,445
Expanded DaO Funding Window	27,958,000	10,639,000	38,597,000
GOVERNMENT OF NORWAY	3,481,895	411,417	3,893,311
<b>Total: Donor Contributions</b>	<b>31,439,895</b>	<b>11,438,861</b>	<b>42,878,756</b>

**Malawi One UN Fund**
**Financial Reporting on Sources and Uses of Funds**

For the period ending 31 December 2011  
(Amounts in United States Dollars)

**UNITED NATIONS DEVELOPMENT PROGRAMME (Multi-Partner Trust Fund Office)**
**Annex - 2: Transfers to Participating Organizations**

	Prior Years as of 31 Dec 2010	Current Year Jan-Dec 2011	TOTAL
<b>Transfers to Participating Organizations from Donor Contributions</b>			
FAO	4,682,850	881,566	5,564,416
ILO	632,500	179,714	812,214
UNAIDS	607,325	270,900	878,225
UNCDF	-	102,255	102,255
UNDP	7,153,225	2,982,294	10,135,519
UNESCO	100,000	14,175	114,175
UNFEA	1,870,825	509,245	2,380,070
UNHABITAT	290,000	44,100	334,100
UNICEF	8,510,294	2,749,343	11,259,637
UNIDO	514,554	100,800	615,354
WFP	5,224,021	455,479	5,679,500
WHO	1,514,816	569,033	2,083,849
<b>Sub-Total: Transfers to Participating Organizations from Donor Contributions</b>	<b>31,100,408</b>	<b>8,858,904</b>	<b>39,959,312</b>
<b>Transfers to Participating Organizations from Earned Interest</b>			
<b>Sub-Total: Transfers to Participating Organizations from Earned Interest</b>			
<b>Total Transfers to Participating Organizations</b>	<b>31,100,408</b>	<b>8,858,904</b>	<b>39,959,312</b>

Malawi One UN Fund

Financial Reporting on Sources and Uses of Funds

For the period ending 31 December 2011  
(Amounts in United States Dollars)



UNITED NATIONS DEVELOPMENT PROGRAMME (Multi-Partner Trust Fund Office)

Annex - 3: Refunds received from Participating Organizations

	Prior Years as of 31 Dec 2010	Current Year Jan-Dec 2011	TOTAL
002100 - UNDP	(900,000)	-	(900,000)
<b>Total Refunds received from Participating Organizations</b>	<b>(900,000)</b>	<b>-</b>	<b>(900,000)</b>