



**Consolidated Annual Financial
Report of the Administrative Agent
for
the Somalia Multi Window Trust Fund
for the period 1 January to 31 December 2020**

Multi-Partner Trust Fund Office
Bureau for Management Services
United Nations Development Programme
GATEWAY: <http://mptf.undp.org>

May 2021

PARTICIPATING ORGANIZATIONS



Food and Agriculture Organization (FAO)



International Labor Organization (ILO)



International Organization Migration (IOM)



United Nations Capital Development Fund (UNCDF)



United Nations Development Programme (UNDP)



United Nations Environment (UNEP)



United Nations Population Fund (UNFPA)



UN Centre for Human Settlement (UN-Habitat)



United Nations Children's Fund (UNICEF)



UN Industrial Development Organization (UNIDO)



UN Office for Drug and Crime (UNODC)



UN Office for Project Services (UNOPS)



United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)



World Food Programme (WFP)

CONTRIBUTORS



DENMARK



FINLAND



GERMANY



ITALY



NETHERLANDS



NORWAY



SOMALIA



SWEDEN



SWITZERLAND



UNITED KINGDOM



UNITED STATES



EUROPEAN UNION



Peacebuilding Fund

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

Contributor Deposit

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

Delivery Rate

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

Indirect Support Costs

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

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 Steering Committee.

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 **Somalia Multi Window Trust 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 **2020** and provides financial data on progress made in the implementation of projects of the **Somalia Multi Window Trust Fund**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/4SO00>).

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

2020 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Somalia Multi Window Trust Fund** using the pass-through funding modality as of 31 December 2020. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <http://mptf.undp.org/factsheet/fund/4SO00>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2020, 13 contributors deposited US\$ 415,603,699, other MDTFs US\$ 8,572,120 in contributions and US\$ 1,826,926 was earned in interest. Refunds to contributors were US\$ (189,393)

The cumulative source of funds was US\$ 425,813,353

Of this amount, US\$ 384,023,484 has been net funded to 15 Participating Organizations, of which US\$ 322,573,752 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 3,365,204. Table 1 provides an overview of the overall sources, uses, and balance of the **Somalia Multi Window Trust Fund** as of 31 December 2020.

Table 1. Financial Overview, as of 31 December 2020 (in US Dollars)

	Annual 2019	Annual 2020	Cumulative
Sources of Funds			
Contributions from donors	73,560,255	70,775,047	415,603,699
Contributions to MDTFs	954,647	715,985	8,572,120
Sub-total Contributions	74,514,902	71,491,032	424,175,819
Fund Earned Interest and Investment Income	842,050	303,816	1,792,418
Interest Income received from Participating Organizations	-	34,508	34,508
Refunds by Administrative Agent to Contributors	-	(189,393)	(189,393)
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	75,356,953	71,639,964	425,813,353
Use of Funds			
Transfers to Participating Organizations	91,387,183	64,152,252	387,873,453
Refunds received from Participating Organizations	(304,892)	(722,306)	(3,849,969)
Net Funded Amount	91,082,291	63,429,947	384,023,484
Administrative Agent Fees	574,288	612,314	3,365,204
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	957	943	3,976
Other Expenditures	161,315	95,437	790,834
Total: Uses of Funds	91,818,850	64,138,640	388,183,497
Change in Fund cash balance with Administrative Agent	(16,461,898)	7,501,324	37,629,856
Opening Fund balance (1 January)	46,590,430	30,128,532	-
Closing Fund balance (31 December)	30,128,532	37,629,856	37,629,856
Net Funded Amount (Includes Direct Cost)	91,082,291	63,429,947	384,023,484
Participating Organizations' Expenditure (Includes Direct Cost)	73,368,216	55,852,413	322,573,752
Balance of Funds with Participating Organizations			61,449,732

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2020.

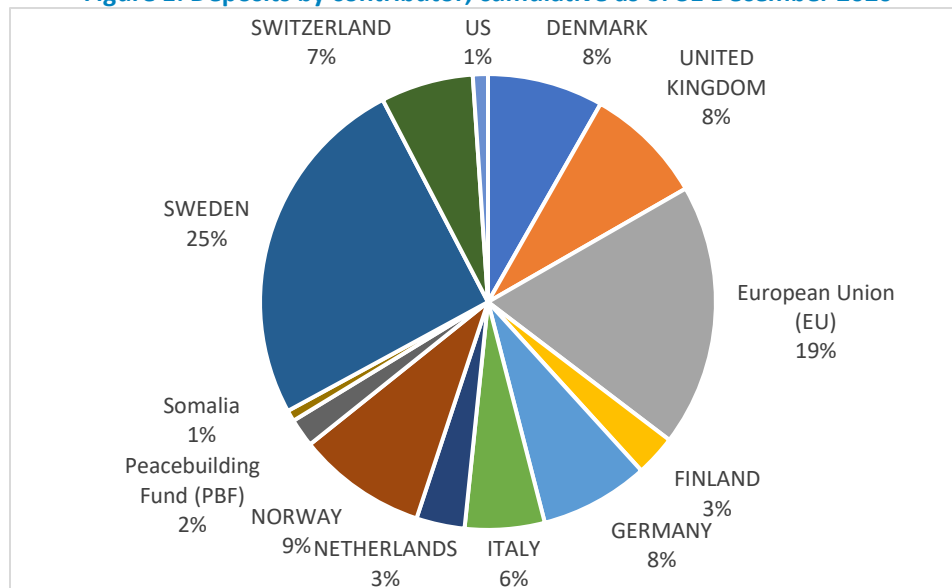
The **Somalia Multi Window Trust Fund** is currently being financed by **13** contributors, as listed in the table below.

The table below includes commitments made up to 31 December 2020 through signed Standard Administrative Agreements, and deposits made through 2020. It does not include commitments that were made to the fund beyond 2020.

Table 2. Contributors' Commitments and Deposits, as of 31 December 2020 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2019 Deposits	Current Year Jan-Dec-2020 Deposits	Total Deposits
DENMARK	35,243,594	27,978,879	6,917,826	34,896,705
UNITED KINGDOM	36,636,133	35,037,861	938,140	35,976,001
European Union (EU)	79,790,868	69,539,658	9,543,695	79,083,353
FINLAND	12,314,446	5,644,200	6,670,246	12,314,446
GERMANY	32,807,500	29,156,026	3,651,474	32,807,500
ITALY	25,097,462	17,407,284	6,583,919	23,991,203
NETHERLANDS	14,555,200	9,455,200	5,100,000	14,555,200
NORWAY	38,956,148	31,546,815	7,409,334	38,956,148
UN Peacebuilding Fund (PBF)	8,572,120	7,856,135	715,985	8,572,120
Somalia	3,332,364	3,332,364	-	3,332,364
SWEDEN	107,280,889	92,575,475	14,705,414	107,280,889
SWITZERLAND	27,874,890	21,154,890	6,720,000	27,874,890
UNITED STATES	4,535,000	2,000,000	2,535,000	4,535,000
Grand Total	426,996,614	352,684,787	71,491,032	424,175,819

Figure 1: Deposits by contributor, cumulative as of 31 December 2020



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 **2020**, Fund earned interest amounts to US\$ **1,792,418**.

Interest received from Participating Organizations amounts to US\$ **34,508**, bringing the cumulative interest received to US\$ **1,826,926**.

Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2020 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2019	Current Year Jan-Dec-2020	Total
Administrative Agent			
Fund Earned Interest and Investment Income	1,488,602	303,816	1,792,418
Total: Fund Earned Interest	1,488,602	303,816	1,792,418
Participating Organization			
ILO		8,295	8,295
UNIDO		23,087	23,087
UNODC		3,126	3,126
Total: Agency earned interest		34,508	34,508
Grand Total	1,488,602	338,325	1,826,926

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2020, the AA has transferred US\$ **387,873,453** to 15 Participating Organizations (see list below).

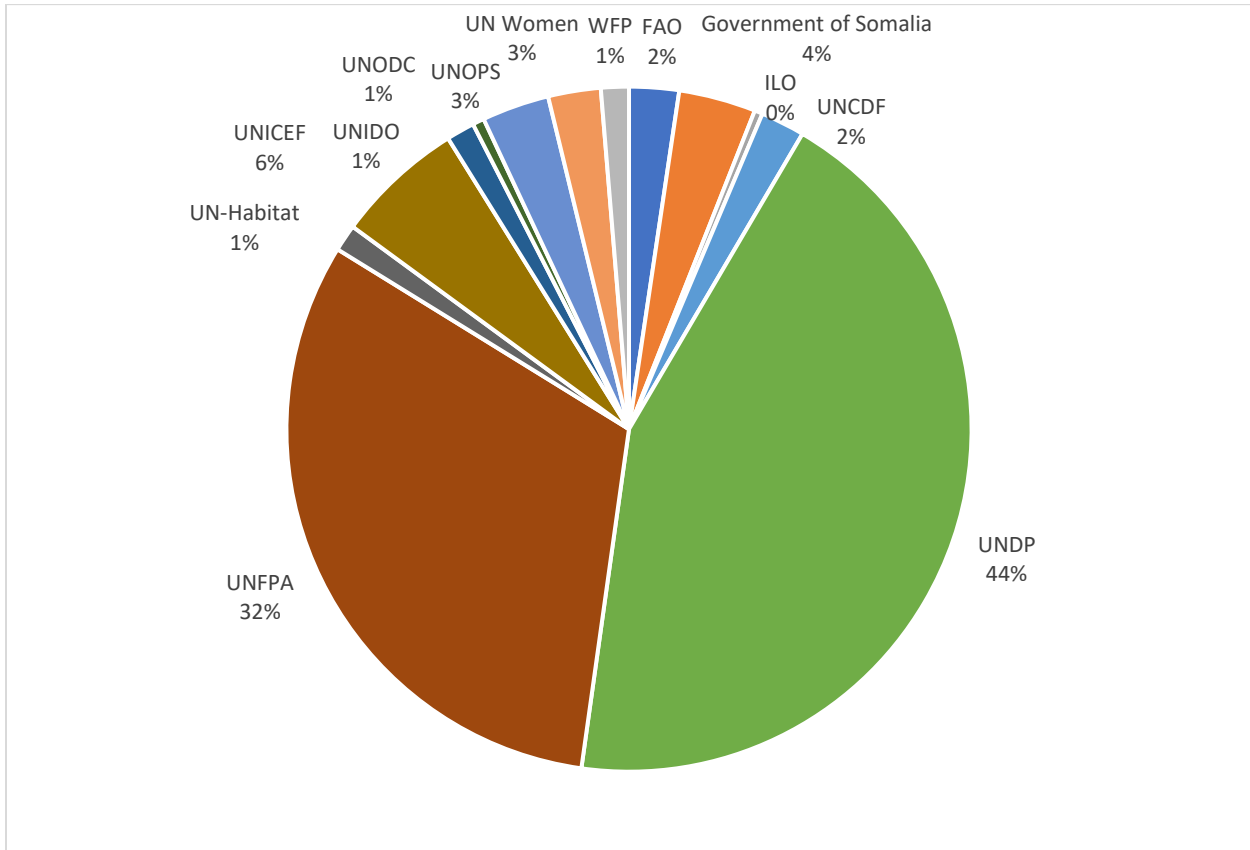
4.1 TRANSFER BY PARTICIPATING ORGANIZATION

Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2020 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2019			Current Year Jan-Dec-2020			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	12,829,502		12,829,502	1,491,282			14,320,784		14,320,784
Government of Somalia	5,649,337		5,649,337	2,477,962	(170,362)		8,127,299	(170,362)	7,956,937
ILO	15,133,827	(247,319)	14,886,508	263,517	(21,466)		15,397,343	(268,785)	15,128,559
IOM	4,358,340		4,358,340				4,358,340		4,358,340
UNCDF	19,934,998		19,934,998	1,354,109	(31,761)		21,289,107	(31,761)	21,257,346
UNDP	163,075,151	(2,552,181)	160,522,970	27,761,324			190,836,475	(2,552,181)	188,284,294
UNEP	551,139		551,139				551,139		551,139
UNFPA	29,408,819		29,408,819	20,028,682			49,437,501		49,437,501
UN-Habitat	15,847,669		15,847,669	803,771			16,651,440		16,651,440
UNICEF	12,170,834		12,170,834	3,856,805	(2,175)		16,027,638	(2,175)	16,025,464
UNIDO	1,813,479		1,813,479	845,206			2,658,684		2,658,684
UNODC	9,887,443	(282,292)	9,605,151	359,419	(11,027)		10,246,862	(293,319)	9,953,544
UNOPS	25,248,413	(45,872)	25,202,541	2,161,609	(145,516)		27,410,022	(191,388)	27,218,634
UN Women	7,250,958		7,250,958	1,914,250	(340,000)		9,165,209	(340,000)	8,825,209
WFP	561,293		561,293	834,317			1,395,610		1,395,610
Grand Total	323,721,201	(3,127,663)	320,593,538	64,152,252	(722,306)	63,429,947	387,873,453	(3,849,969)	384,023,484

Figure 2: Transfers amount by Participating Organization for the period of 1 January to 31 December 2020



5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year **2020** were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed upon categories for inter-agency harmonized reporting. The reported expenditures were submitted via the MPTF Office's online expenditure reporting tool. The **2020** expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/4S000>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In **2020**, US\$ **63,429,947** was net funded to Participating Organizations, and US\$ **55,852,413** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **384,023,484** and cumulative expenditures reported by the Participating Organizations amount to US\$ **322,573,752**. This equates to an overall Fund expenditure delivery rate of **84** percent.

The agencies with the three highest delivery rates are: IOM (100%), UNCDF (98%) and WFP (97%)

Table 5.1 Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2020 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2019	Current Year Jan-Dec-2020	Cumulative	
FAO	14,320,784	14,320,784	12,185,929	177,615	12,363,544	86.33
Government of Somalia	8,127,299	7,956,937	3,288,026	1,182,870	4,470,896	56.19
ILO	15,536,343	15,128,559	11,521,509	1,706,719	13,228,228	87.44
IOM	4,358,340	4,358,340	4,358,223	117	4,358,340	100.00
UNCDF	21,289,107	21,257,346	16,405,686	4,340,529	20,746,214	97.60
UNDP	218,493,296	188,284,294	143,251,591	27,412,592	170,664,183	90.64
UNEP	551,139	551,139	157,254	59,938	217,192	39.41
UNFPA	49,785,359	49,437,501	23,803,948	16,347,451	40,151,399	81.22
UN-Habitat	16,651,440	16,651,440	9,013,953	572,189	9,586,141	57.57
UNICEF	19,401,812	16,025,464	10,134,631	4,861,619	14,996,251	93.58
UNIDO	2,658,685	2,658,684	1,788,738	107,038	1,895,777	71.31
UNODC	11,744,215	9,953,544	7,466,927	1,343,114	8,810,042	88.51
UNOPS	28,597,810	27,218,634	16,371,068	(4,759,264)	11,611,804	42.66
UN Women	11,380,251	8,825,209	6,412,564	1,711,523	8,124,087	92.06
WFP	1,395,610	1,395,610	561,293	788,363	1,349,656	96.71
Grand Total	424,291,489	384,023,484	266,721,340	55,852,413	322,573,752	84.00

5.2 EXPENDITURE BY PROJECT

Table 5 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

Table 5.2 Expenditure by Project within Sector, as of 31 December 2020 (in US Dollars)

Sector / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Capacity Building							
00096489	SOM-005 CAPACITY BUILDING	UNDP	Operationally Closed	12,532,110	12,532,110	12,527,445	99.96
Capacity Building: Total				12,532,110	12,532,110	12,527,445	99.96
Enabling Service							
00096490	SOM-009 ENABLING SERVICE	UNDP	On Going	13,419,690	13,419,690	12,517,107	93.27
00096490	SOM-009 ENABLING SERVICE	UNOPS	On Going	2,881,748	2,881,747	2,214,322	76.84
00096490	SOM-009 ENABLING SERVICE	UN Women	On Going	1,743,532	1,743,532	1,731,023	99.28
Enabling Service: Total				18,044,969	18,044,969	16,462,452	91.23
NDP 9.3 Economic Development							
00123472	PSDP Job opportunity Somalia	FAO	On Going	843,253	843,253	68,870	8.17
00123472	PSDP Job opportunity Somalia	ILO	On Going	263,517	263,517	1,641	0.62
00123472	PSDP Job opportunity Somalia	UNIDO	On Going	845,206	845,206	115,483	13.66
NDP 9.3 Economic Development: Total				1,951,976	1,951,976	185,995	9.53
NDP1 Inclusive Politics							
00108826	JP UN ELECTORAL SUPPORT	UNDP	On Going	12,756,270	12,756,270	6,731,410	52.77
00109240	Constitution Review (CRSP-II)	UNDP	On Going	10,937,534	9,183,971	9,143,946	99.56
00113070	SOM - Parliament Support Programme	UNDP	On Going	20,018,656	2,508,633	2,481,657	98.92
00114146	Reconciliation and Federalism	UNDP	On Going	4,216,112	4,216,112	2,977,046	70.61
NDP1 Inclusive Politics: Total				47,928,573	28,664,985	21,334,059	74.43
NDP2 Rule of Law							
00108922	*Somalia Joint ROL Programme	UNDP	On Going	2,306,470	2,023,983	2,021,951	99.90
00108922	*Somalia Joint ROL Programme	UNICEF	On Going	511,600	200,000	200,000	100.00
00108922	*Somalia Joint ROL Programme	UNODC	On Going	282,292			0
00108922	*Somalia Joint ROL Programme	UNOPS	On Going	138,854	102,136	102,136	100.00
00112621	Somalia Joint Justice Programme	UNDP	On Going	18,418,418	18,418,418	15,665,617	85.05
00112621	Somalia Joint Justice Programme	UNICEF	On Going	716,971	716,971	711,252	99.20
00112621	Somalia Joint Justice Programme	UN Women	On Going	915,850	915,850	830,365	90.67
00112758	PCVE Project - Operationalizing	UNDP	On Going	1,679,707	1,679,707	1,677,552	99.87

00113620	Joint Police Programme (JPP)	UNOPS	On Going	10,092,949	10,092,949	(2,143,967)	(21.24)
00115384	Joint Corrections Programme	UNODC	On Going	2,888,542	2,888,542	1,770,543	61.30
00115384	Joint Corrections Programme	UNOPS	On Going	3,190,877	3,190,877	814,056	25.51
00116195	Joint Security Sector Governance	UNDP	On Going	10,961,323	5,497,410	4,854,467	88.30
00108923	ROL FGS MoIS	UNDP	Operationally Closed	2,247,130	2,224,658	1,869,919	84.05
NDP2 Rule of Law: Total				54,350,983	47,951,502	28,373,892	59.17

NDP3 Effective Institutions							
00112301	JP Local Governance III	ILO	On Going	4,767,557	4,767,557	3,129,101	65.63
00112301	JP Local Governance III	UNCDF	On Going	7,703,252	7,703,252	7,192,120	93.36
00112301	JP Local Governance III	UNDP	On Going	10,991,732	10,991,732	9,800,634	89.16
00112301	JP Local Governance III	UN-Habitat	On Going	6,050,098	6,050,098	1,383,587	22.87
00112301	JP Local Governance III	UNICEF	On Going	8,887,611	8,887,611	7,883,677	88.70
00113235	JP Support to Aid Management a	UNDP	On Going	1,556,537	1,556,537	1,366,990	87.82
NDP3 Effective Institutions: Total				39,956,787	39,956,787	30,756,110	76.97

NDP5 Social & Human Developmen							
00112174	SOMALIA UN UNFPA CPD 2018-20	UNFPA	On Going	49,785,359	49,437,501	40,151,399	81.22
NDP5 Social & Human Development: Total				49,785,359	49,437,501	40,151,399	81.22

NDP7 Resilience							
00120650	JP Social Protection-Phase II	UNICEF	On Going	281,864	281,864	267,734	94.99
00120650	JP Social Protection-Phase II	WFP	On Going	834,317	834,317	788,363	94.49
NDP7 Resilience: Total				1,116,181	1,116,181	1,056,096	94.62

NDP8 Gender & Human Rights							
00111670	Somalia JP Human Rights	UNDP	On Going	4,401,724	4,401,724	3,012,986	68.45
00112562	*Strengthening Women's Capacity	UN Women	On Going	3,228,231	1,823,980	1,532,369	84.01
NDP8 Gender & Human Rights: Total				7,629,955	6,225,704	4,545,354	73.01

NDP9 Stabilization							
00113903	*Support to Stabilization Phase I	Government of Somalia	On Going	2,386,617	2,386,617	400,457	16.78
NDP9 Stabilization: Total				2,386,617	2,386,617	400,457	16.78

PSG 1 Inclusive Politics							
00095366	*SOM-001 SUPPORT FSG STABILIZATION	UNDP	On Going	4,123,420	2,687,805	2,588,895	96.32
00096122	SOM-002 STATE FORMATION PROCESS	UNDP	On Going	4,342,043	4,028,074	4,028,074	100.00

00096139	SOM-003 JP ELECTORAL PROCESS	UNDP	On Going	17,995,598	17,995,598	17,965,877	99.83
00096825	SOM-008 PARLIAMENT INCLUSIVE PR	UNDP	On Going	4,427,882	4,427,882	4,410,653	99.61
00103100	SOM - JP WOMEN'S EMPOWERMENT	UNDP	On Going	3,218,870	2,643,870	2,341,984	88.58
00103100	*SOM - JP WOMEN'S EMPOWERMENT	UN Women	On Going	2,441,311	1,992,518	1,714,420	86.04
00103432	SOM-003 ELECTORAL SUPPORT TO D	IOM	On Going	1,059,300	1,059,300	1,059,300	100.00
00103433	SOM-003 ELECTORAL SPRT DEL II	IOM	On Going	3,299,040	3,299,040	3,299,040	100.00
00096485	SOM-006 CONSTITUTIONAL REVIEW	UNDP	Operationally Closed	4,034,624	3,441,027	3,440,932	100.00
00101061	StEFS	UNDP	Operationally Closed	11,422,785	11,422,785	11,416,362	99.94
PSG 1 Inclusive Politics: Total				56,364,874	52,997,900	52,265,537	98.62

PSG 2 Security							
00096829	JP ROL SUPPORT SOMALI POLICE F	UNOPS	On Going	7,590,479	7,256,242	7,483,782	103.14
00098039	POLICE ADVISORY SERVICES	UNOPS	On Going	74,857	74,857	74,857	100.00
00098928	SOM-004 ROL SECURITY SOMALILAND	UNDP	On Going	934,892	934,892	931,211	99.61
00098928	SOM-004 ROL SECURITY SOMALILAND	UNICEF	On Going	109,079	109,079	109,079	100.00
00098928	SOM-004 ROL SECURITY SOMALILAND	UNODC	On Going	262,205	248,052	248,052	100.00
00098928	SOM-004 ROL SECURITY SOMALILAND	UN Women	On Going	250,000	250,000	234,165	93.67
00096486	SOM-004 RULE OF LAW SECURITY	UNDP	Operationally Closed	3,497,194	3,497,194	2,809,521	80.34
00096486	SOM-004 RULE OF LAW SECURITY	UNICEF	Operationally Closed	242,701	242,701	242,701	100.00
00096486	SOM-004 RULE OF LAW SECURITY	UNODC	Operationally Closed	1,462,435	1,462,435	1,445,728	98.86
00096486	SOM-004 RULE OF LAW SECURITY	UNOPS	Operationally Closed	1,412,701	1,412,701	1,350,186	95.57
00096486	SOM-004 RULE OF LAW SECURITY	UN Women	Operationally Closed	500,000	500,000	499,798	99.96
00104503	REHABILITATION PILOT PROJECT	UNOPS	Operationally Closed	703,265	681,827	681,827	100.00
PSG 2 Security: Total				17,039,809	16,669,981	16,110,908	96.65

PSG 3 Justice							
00098929	SOM-004 ROL JUSTICE SOMALILAND	UNDP	On Going	744,709	744,709	744,344	99.95
00098929	SOM-004 ROL JUSTICE SOMALILAND	UNICEF	On Going	100,000	100,000	100,000	100.00
00098929	SOM-004 ROL JUSTICE SOMALILAND	UNODC	On Going	400,000	400,000	390,786	97.70

00098929	SOM-004 ROL JUSTICE SOMALILAND	UNOPS	On Going	542,992	542,992	480,611	88.51
00098929	SOM-004 ROL JUSTICE SOMALILAND	UN Women	On Going	150,000	150,000	144,687	96.46
00114273	Construction & Rehabilitation	Government of Somalia	On Going	2,402,567	2,402,567	902,685	37.57
00114273	Construction & Rehabilitation	UNDP	On Going	522,905	522,905	428,818	82.01
00096487	SOM-004 RULE OF LAW JUSTICE	UNDP	Operationally Closed	10,763,161	8,862,766	8,852,635	99.89
00096487	SOM-004 RULE OF LAW JUSTICE	UNICEF	Operationally Closed	3,760,237	697,663	697,663	100.00
00096487	SOM-004 RULE OF LAW JUSTICE	UNODC	Operationally Closed	6,448,740	4,954,514	4,954,932	100.01
00096487	SOM-004 RULE OF LAW JUSTICE	UNOPS	Operationally Closed	1,969,088	982,304	553,993	56.40
00096487	SOM-004 RULE OF LAW JUSTICE	UN Women	Operationally Closed	2,151,327	1,449,328	1,437,260	99.17
PSG 3 Justice: Total				29,955,726	21,809,749	19,688,415	90.27

PSG 4 Economic Foundations							
00100442	JP PROSCAL	FAO	On Going	3,120,858	3,120,858	2,085,595	66.83
00100442	JP PROSCAL	UNDP	On Going	5,520,355	5,301,387	4,117,393	77.67
00100442	JP PROSCAL	UNEP	On Going	551,139	551,139	217,192	39.41
00096488	SOM-007 YOUTH EMPLOYMENT	FAO	Operationally Closed	10,356,672	10,356,672	10,209,079	98.57
00096488	SOM-007 YOUTH EMPLOYMENT	ILO	Operationally Closed	4,775,198	4,615,689	4,615,689	100.00
00096488	SOM-007 YOUTH EMPLOYMENT	UNDP	Operationally Closed	8,113,843	7,974,843	7,673,801	96.23
00096488	SOM-007 YOUTH EMPLOYMENT	UN-Habitat	Operationally Closed	4,374,800	4,374,800	4,717,125	107.82
00096488	SOM-007 YOUTH EMPLOYMENT	UNIDO	Operationally Closed	1,813,479	1,813,479	1,780,293	98.17
PSG 4 Economic Foundations: Total				38,626,344	38,108,866	35,416,166	92.93

PSG 5 Services and Revenues							
00106901	JP SOCIAL PROTECTION	UNICEF	On Going	953,707	953,707	948,277	99.43
00106901	JP SOCIAL PROTECTION	WFP	On Going	561,293	561,293	561,293	100.00
00096397	JP LOCAL GOVERNANCE JPLG	ILO	Operationally Closed	5,730,072	5,481,796	5,481,796	100.00
00096397	JP LOCAL GOVERNANCE JPLG	UNCDF	Operationally Closed	13,585,856	13,554,095	13,554,095	100.00
00096397	JP LOCAL GOVERNANCE JPLG	UNDP	Operationally Closed	12,248,194	12,248,194	12,133,959	99.07
00096397	JP LOCAL GOVERNANCE JPLG	UN-Habitat	Operationally Closed	6,226,542	6,226,542	3,485,429	55.98
00096397	JP LOCAL GOVERNANCE JPLG	UNICEF	Operationally Closed	3,838,042	3,835,867	3,835,867	100.00
00100391	SOMALIA UN MPTF NATIONAL	Government of Somalia	Operationally Closed	1,902,500	1,902,500	1,902,500	100.00

00100391	SOMALIA UN MPTF NATIONAL	UNDP	Operationally Closed	139,408	139,408	130,997	93.97
00105960	SUPPORT FGS STABILIZE NEWLY RE	Government of Somalia	Operationally Closed	1,435,615	1,265,253	1,265,254	100.00
PSG 5 Services and Revenues: Total				46,621,227	46,168,655	43,299,467	93.79
Grand Total				424,291,489	384,023,484	322,573,752	84.00

*These projects with ongoing status during the reporting period have now been operationally closed.

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. See table below.

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

Table 5.3. Expenditure by UNDG Budget Category, as of 31 December 2020 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2019	Current Year Jan-Dec-2020	Total	
Staff & Personnel Cost	46,813,195	9,784,548	56,597,743	18.76
Suppl, Comm, Materials	3,465,810	1,323,517	4,789,327	1.59
Equip, Veh, Furn, Depn	8,140,415	597,799	8,738,214	2.90
Contractual Services	79,892,346	17,809,698	97,702,044	32.38
Travel	16,227,381	1,206,749	17,434,130	5.78
Transfers and Grants	32,895,707	5,858,351	38,754,058	12.85
General Operating	58,760,853	14,447,337	73,208,190	24.27
National Govt. Expenditure	3,288,026	1,182,870	4,470,896	1.48
Programme Costs Total	249,483,731	52,210,869	301,694,600	100.00
¹ Indirect Support Costs Total	17,237,609	3,641,543	20,879,152	6.92
Total	266,721,340	55,852,413	322,573,752	

¹ **Indirect Support Costs** charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation. The percentage may therefore appear to exceed the 7% agreed-upon for on-going projects. Once projects are financially closed, this number is not to exceed 7%.

6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December **2020**, were as follows:

- **The Administrative Agent (AA) fee:** 1% is charged at the time of contributor deposit and covers services provided on that contribution for the entire duration of the Fund. In the reporting period US\$ **612,314** was deducted in AA-fees. Cumulatively, as of 31 December **2020**, US\$ **3,365,204** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **3,641,543** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **20,879,152** as of 31 December **2020**.

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.