



CONSOLIDATED ANNUAL FINANCIAL REPORT of the Administrative Agent

United Nations Fund Darfur for the period 1 January to 31 December 2023

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

May 2024



**United Nations
MPTF Office**

DEFINITIONS

Allocation/Total Approved Budget

Amount approved by the Steering Committee for a project/programme. The total approved budget represents the cumulative amount of allocations approved by the Steering Committee.

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 donor agreement 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 donor agreement.

Delivery Rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization and Non-UN Organization against the 'net funded amount'. This does not include expense commitments by Participating Organizations.

Donor Agreement

Standard Administrative Arrangement and/or European Commission contribution agreement between contributor/donor and MPTF Office.

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. MPTF Office will report a project financially closed once the financial report(s) has been received and any balance of funds refunded.

Project Operational Closure

A project or programme is deemed operationally closed once all activities funded for Participating Organization(s) have been concluded, and the Steering Committee has approved the final narrative report.

Project Start Date

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

US Dollar Amount

The financial data in the report is recorded in US Dollars.

Transferred Funds

Funds transferred to Participating Organizations by the Administrative Agent in accordance with the Steering Committee's request.

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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 2023 and provides financial updates on projects of the **United Nations Fund Darfur**, as posted on the MPTF Office GATEWAY (<https://mptf.undp.org/fund/drf00>).

2023 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 2023. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address:
<https://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 finalize 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 Organizations 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 2023, **3** contributors deposited US\$ **88,879,583**, other MPTFs US\$ **3,000,000** in contributions and US\$ **236,700** was earned in interest.

The cumulative source of funds was US\$ **84,988,175**.

Of this amount, US\$ **82,280,680** has been net funded to **13** Participating Organizations, of which US\$ **82,296,367** 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 2023.

Table 1 Financial Overview, as of 31 December 2023 (in US Dollars)

	Prior Years up to 31 Dec 2022	Financial Year Jan-Dec 2023	Total
Sources of Funds			
Contributions from donors	88,879,583	-	88,879,583
Contributions from MPTFs	3,000,000	-	3,000,000
Sub-total Contributions	91,879,583	-	91,879,583
Fund Interest and Investment Income Earned	188,467	17,369	205,836
Interest Income received from Participating Organizations	30,835	30	30,864
Refunds by Administrative Agent to Contributors	(7,128,109)	-	(7,128,109)
Total: Sources of Funds	84,970,777	17,398	84,988,175
Use of Funds			
Transfers to Participating Organizations	89,730,001	-	89,730,001
Transfers to Participating Organizations for Direct Cost - Fund Secretariat etc	1,487,757	-	1,487,757
Sub-Total Transfers	91,217,758	-	91,217,758
Refunds received from Participating Organizations	(7,280,294)	(1,656,784)	(8,937,078)
Sub-Total Refunds	(7,280,294)	(1,656,784)	(8,937,078)
Administrative Agent Fees	888,796	-	888,796
Bank Charges	1,506	16	1,522
Total: Uses of Funds	84,827,766	(1,656,768)	83,170,997
Change in Fund cash balance with Administrative Agent	143,011	1,674,166	1,817,177
Opening Fund balance (1 January)	117,308	143,011	-
Closing Fund balance (31 December)	143,011	1,817,177	1,817,177
Net Funded Amount	83,937,463	(1,656,784)	82,280,680
Participating Organizations Expenditure	83,840,713	(1,544,347)	82,296,367
Balance of Funds with Participating Organizations	96,750	(112,437)	(15,687)

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this fund as of 31 December **2023**.

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 **2023** and deposits received by the same date. It does not include commitments that were made to the fund beyond **2023**.

Table 2. Contributions, as of 31 December 2023 (in US Dollars)

Contributors	Total Commitments	Total Deposits
Government of the United Kingdom (Former DFID)	381,671	381,671
Peacebuilding Fund	3,000,000	3,000,000
Qatar Fund for Development	88,497,912	88,497,912
Grand Total	91,879,583	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 **2023** expenditure data has been posted on the MPTF Office GATEWAY at <https://mptf.undp.org/fund/df00>.

3.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In **2023**, US\$ **1,656,784** was refunded to Participating Organizations, and US\$ **-1,544,347** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **82,280,680** and cumulative expenditures reported by the Participating Organizations amount to **US\$ 82,296,367**. This equates to an overall Fund expenditure delivery rate of **100.02** percent.

Table 3.1 Net Funded Amount and Reported Expenditures by Participating Organization, as of 31 December 2023 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years up to 31-Dec-2022	Financial Year Jan-Dec-2023	Cumulative	
FAO	3,404,646	3,395,528	3,395,527	-	3,395,528	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	34,163,784	33,930,649	33,930,668	(18)	33,930,649	100.00
UNEP	725,569	724,741	724,595	146	724,741	100.00
UNFPA	1,594,081	1,587,663	1,587,663	-	1,587,663	100.00
UNHABITAT	14,019,577	12,350,786	13,911,225	(1,544,264)	12,366,961	100.13
UNHCR	1,985,990	1,983,699	1,983,699	-	1,983,699	100.00
UNICEF	14,143,194	14,125,967	14,125,967	-	14,125,967	100.00
UNIDO	264,057	263,752	263,475	(211)	263,264	99.82
UNOPS	11,991,264	5,768,941	5,768,941	-	5,768,941	100.00
UNWOMEN	1,417,441	1,214,017	1,214,017	-	1,214,017	100.00
WHO	5,370,475	5,370,475	5,370,475	-	5,370,475	100.00
Grand Total	91,234,118	82,280,680	83,840,713	(1,544,347)	82,296,367	100.02

*The expenditures reported represent payments made against obligations made by PUNOs prior to the operational closure of projects

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 (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executives Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories.

Table 3.2. Expenditure by UNSDG Budget Category, as of 31 December 2023 (in US Dollars)

Category	Expenditures			Percentage of Total Programme Cost
	Prior Years up to 31-Dec-2022	Financial Year Jan-Dec-2023	Total	
Staff & Personnel Cost	12,951,103	(31,809)	12,919,294	16.79
Supplies, commodities and materials	7,736,309	(39,742)	7,696,568	10.00
Equipment, vehicles, furniture and depreciation	5,513,510	(28,161)	5,485,349	7.13
Contractual Services Expenses	23,188,325	(1,135,899)	22,052,426	28.66
Travel	2,232,063	(36,614)	2,195,449	2.85
Transfers and Grants	14,651,886	698,181	15,350,067	19.95
General Operating	12,126,620	(882,869)	11,243,751	14.61
Programme Costs Total	78,399,816	(1,456,914)	76,942,902	100.00
¹ Indirect Support Costs Total	5,440,897	(87,433)	5,353,464	6.96
Grand Total	83,840,713	(1,544,347)	82,296,367	-

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 2023, 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. Cumulatively, as of 31 December 2023, US\$ **888,796** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. Participating Organizations may charge 7% indirect costs based on UNSDG policy, establishing an indirect cost rate as a percentage of the programmable costs for interagency pass-through pool funds. In the current reporting period US\$ **-87,433** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **5,353,464** as of 31 December **2023**.

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 2023, US\$ 1,487,757 has been charged as Direct Costs.

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years up to 31-Dec-2022	Financial Year Jan-Dec-2023	Cumulative	
UNDP	1,487,758	1,487,757	1,487,757	-	1,487,757	100.00
Grand Total	1,487,758	1,487,757	1,487,757	-	1,487,757	100.00

United Nations Fund Darfur

Annexes to Financial Report

Annex 1. EXPENDITURE BY PROJECT GROUPED BY THEME/OUTCOME

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

Annex 1. Expenditure by Project within Theme/Outcome

Theme/Outcome / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Direct Cost Budget							
00102090	UN DARFUR SECRETARIAT	UNDP	Operationally Closed	1,487,758	1,487,757	1,487,757	100.00
Direct Cost Budget: Total				1,487,758	1,487,757	1,487,757	100.00

EcoNmic Recovery							
00097499	MICROFINANCE YOUNG PRODUCERS	UNDP	Financially Closed	2,449,778	2,403,132	2,403,132	100.00
00097535	RECOVERY OF LIVELIHOODS	FAO	Financially Closed	2,914,660	2,911,743	2,911,743	100.00
00097535	RECOVERY OF LIVELIHOODS	ILO	Financially Closed	527,663	340,953	340,953	100.00
00097535	RECOVERY OF LIVELIHOODS	UNOPS	Financially Closed	1,371,923	859,617	859,617	100.00
EcoNmic Recovery: Total				7,264,024	6,515,445	6,515,445	100.00

Governance Justice & Reconcil.							
00097493	RECONCILIATION & COEXISTENCE	UNDP	Financially Closed	4,359,750	4,294,801	4,294,801	100.00
00097493	RECONCILIATION & COEXISTENCE	UNWOMEN	Financially Closed	1,095,983	901,864	901,864	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNDP	Financially Closed	11,076,896	11,018,486	11,018,486	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNFPA	Financially Closed	160,728	158,004	158,004	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNWOMEN	Financially 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	2,985,000	2,985,000	100.00
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	1,995,832	1,995,832	100.00
00113337	Sustainable Returns and Peaceb	UNICEF	Operationally Closed	1,000,000	997,940	997,940	100.00
Governance Justice & Reconcil.: Total				25,973,130	25,590,891	25,590,891	100.00

Reconstruction							
00097496	DARFUR SOLAR ELECTRIFICATION	UNDP	Operationally Closed	5,317,900	5,301,850	5,301,850	100.00
00097496	DARFUR SOLAR ELECTRIFICATION	UNIDO	Operationally Closed	264,057	263,752	263,264	99.82
00097497	SUSTAINABLE RETURN&REINTEGRATN	UNDP	Financially Closed	2,963,518	2,960,911	2,960,911	100.00
00097497	SUSTAINABLE RETURN&REINTEGRATN	UNHCR	Financially 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	724,741	100.00
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	4,729,922	4,746,097	100.34
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	Financially Closed	5,194,014	5,177,839	5,177,839	100.00
00097928	REHAB/CONSTRUCTION OF ROADS	ILO	Financially Closed	767,667	364,798	364,798	100.00
00097928	REHAB/CONSTRUCTION OF ROADS	UNOPS	Financially Closed	10,619,341	4,909,323	4,909,323	100.00
Reconstruction: Total				56,509,206	48,686,587	48,702,275	100.03
Grand Total				91,234,118	82,280,680	82,296,367	100.02

Annex 2. EXPENDITURE BY PROJECT GROUPED BY COUNTRY

Annex 2 displays the net funded amounts, expenditures reported and the financial delivery rates by Country by project/ joint programme and Participating Organization.

Table Annex 2. Expenditure by Project, grouped by Country

Country / Project No. and Project Title	Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Sudan (the)						
00097493	RECONCILIATION & COEXISTENCE	UNDP	4,359,750	4,294,801	4,294,801	100.00
00097493	RECONCILIATION & COEXISTENCE	UNWOMEN	1,095,983	901,864	901,864	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNDP	11,076,896	11,018,486	11,018,486	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNFPA	160,728	158,004	158,004	100.00
00097494	DARFUR COMMUNITY BASED REINTEG	UNWOMEN	321,458	312,153	312,153	100.00
00097495	LAND MANAGEMENT IN DARFUR	FAO	489,986	483,785	483,785	100.00
00097495	LAND MANAGEMENT IN DARFUR	UNDP	3,025,304	2,985,000	2,985,000	100.00
00097495	LAND MANAGEMENT IN DARFUR	UNHABITAT	2,443,025	2,443,025	2,443,025	100.00
00097496	DARFUR SOLAR ELECTRIFICATION	UNDP	5,317,900	5,301,850	5,301,850	100.00
00097496	DARFUR SOLAR ELECTRIFICATION	UNIDO	264,057	263,752	263,264	99.82
00097497	SUSTAINABLE RETURN&REINTEGRATN	UNDP	2,963,518	2,960,911	2,960,911	100.00
00097497	SUSTAINABLE RETURN&REINTEGRATN	UNHCR	1,985,990	1,983,699	1,983,699	100.00
00097498	ACCELERATED LEARNING PROGRAMME	UNDP	1,482,880	1,482,880	1,482,880	100.00
00097498	ACCELERATED LEARNING PROGRAMME	UNICEF	4,505,449	4,500,251	4,500,251	100.00
00097499	MICROFINANCE YOUNG PRODUCERS	UNDP	2,449,778	2,403,132	2,403,132	100.00
00097500	SUSTAINABLE WASH SERVICES	IOM	858,710	858,710	858,710	100.00
00097500	SUSTAINABLE WASH SERVICES	UNEP	725,569	724,741	724,741	100.00
00097500	SUSTAINABLE WASH SERVICES	UNICEF	8,084,745	8,075,417	8,075,417	100.00
00097500	SUSTAINABLE WASH SERVICES	WHO	922,924	922,924	922,924	100.00
00097501	UPGRADING HEALTH FACILITIES	UNFPA	1,433,353	1,429,659	1,429,659	100.00
00097501	UPGRADING HEALTH FACILITIES	UNHABITAT	6,382,538	4,729,922	4,746,097	100.34
00097501	UPGRADING HEALTH FACILITIES	UNICEF	553,000	552,359	552,359	100.00
00097501	UPGRADING HEALTH FACILITIES	WHO	4,447,551	4,447,551	4,447,551	100.00
00097534	CONSTRUCTION PUBLIC FACILITIES	UNHABITAT	5,194,014	5,177,839	5,177,839	100.00
00097535	RECOVERY OF LIVELIHOODS	FAO	2,914,660	2,911,743	2,911,743	100.00

00097535	RECOVERY OF LIVELIHOODS	ILO	527,663	340,953	340,953	100.00
00097535	RECOVERY OF LIVELIHOODS	UNOPS	1,371,923	859,617	859,617	100.00
00097928	REHAB/CONSTRUCTION OF ROADS	ILO	767,667	364,798	364,798	100.00
00097928	REHAB/CONSTRUCTION OF ROADS	UNOPS	10,619,341	4,909,323	4,909,323	100.00
00102090	UN DARFUR SECRETARIAT	UNDP	1,487,758	1,487,757	1,487,757	100.00
00113337	Sustainable Returns and Peaceb	UNDP	2,000,000	1,995,832	1,995,832	100.00
00113337	Sustainable Returns and Peaceb	UNICEF	1,000,000	997,940	997,940	100.00
Sudan (the): Total			91,234,118	82,280,680	82,296,367	100.00
Grand Total			91,234,118	82,280,680	82,296,367	100.02

Contributors



Government of the
United Kingdom
(Former DFID)



Qatar Fund for
Development

UN Participating Organizations



Contributing Trust Fund

