

**Consolidated Annual Financial  
Report of the Administrative Agent  
of the  
“Support for AIDS” Joint Programme in Uganda  
for the period 1 January to 31 December 2015**

Multi-Partner Trust Fund Office  
United Nations Development Programme  
[GATEWAY: http://mptf.undp.org](http://mptf.undp.org)

## PARTICIPATING ORGANIZATIONS



Food and Agriculture  
Organization



International Labour  
Organisation



International  
Organization for  
Migration



Office of the United  
Nations High  
Commissioner for Human  
Rights



Joint United Nations  
Programme on HIV and  
AIDS



United Nations  
Development Programme



United Nations  
Educational, Scientific  
and Cultural Organization



United Nations  
Population Fund



United Nations High  
Commissioner for  
Refugees



United Nations Children's  
Fund



United Nations Office on  
Drugs and Crime



United Nations Entity for  
Gender Equality and the  
Empowerment of Women

## CONTRIBUTORS



DEPARTMENT FOR INTERNATIONAL  
DEVELOPMENT (DFID)



IRISH AID



World Food Programme



World Health  
Organization

## 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.

## 2015 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the “Support for AIDS” Joint Programme in Uganda using the pass-through funding modality as of 31 December 2015. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address:  
<http://mptf.undp.org/factsheet/fund/JUG00>.

### 1. SOURCES AND USES OF FUNDS

As of 31 December 2015, 2 contributors have deposited US\$ 15,838,447 in contributions and US\$ 18,695 has been earned in interest,

bringing the cumulative source of funds to US\$ 15,857,141.

Of this amount, US\$ 15,767,530 has been transferred to 14 Participating Organizations, of which US\$ 15,113,340 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 158,384. Table 1 provides an overview of the overall sources, uses, and balance of the Joint Programme as of 31 December 2015.

**Table 1. Financial Overview, as of 31 December 2015 (in US Dollars)**

	Annual 2014	Annual 2015	Cumulative
<b>Sources of Funds</b>			
Gross Contributions	1,622,160	1,641,300	15,838,447
Fund Earned Interest and Investment Income	445	68	9,891
Interest Income received from Participating Organizations	356	365	8,804
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
<b>Total: Sources of Funds</b>	<b>1,622,961</b>	<b>1,641,733</b>	<b>15,857,141</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	1,605,908	1,624,857	15,767,530
Refunds received from Participating Organizations	-	(21,594)	(94,520)
<b>Net Funded Amount to Participating Organizations</b>	<b>1,605,908</b>	<b>1,603,263</b>	<b>15,673,010</b>
Administrative Agent Fees	16,222	16,413	158,384
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	55	31	162
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>1,622,184</b>	<b>1,619,707</b>	<b>15,831,556</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>777</b>	<b>22,027</b>	<b>25,585</b>
Opening Fund balance (1 January)	2,781	3,558	-
<b>Closing Fund balance (31 December)</b>	<b>3,558</b>	<b>25,585</b>	<b>25,585</b>
Net Funded Amount to Participating Organizations	1,605,908	1,603,263	15,673,010
Participating Organizations' Expenditure	2,141,567	1,778,013	15,113,340
<b>Balance of Funds with Participating Organizations</b>			<b>559,671</b>

## 2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December **2015**.

**Table 2. Contributors' Deposits, as of 31 December 2015 (in US Dollars)**

Contributors	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
Department for International Development (DFID)	1,597,400	-	1,597,400
Irish Aid	12,599,747	1,641,300	14,241,047
<b>Grand Total</b>	<b>14,197,147</b>	<b>1,641,300</b>	<b>15,838,447</b>

### 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 2015, Fund earned interest amounts to US\$ 9,891 and interest received from Participating Organizations amounts to US\$ 8,804, bringing the cumulative interest received to US\$ 18,695. Details are provided in the table below.

**Table 3. Sources of Interest and Investment Income, as of 31 December 2015 (in US Dollars)**

Interest Earned	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total
<b>Administrative Agent</b>			
Fund Earned Interest and Investment Income	9,822	68	9,891
<b>Total: Fund Earned Interest</b>	<b>9,822</b>	<b>68</b>	<b>9,891</b>
<b>Participating Organization</b>			
UNDP	3,392		3,392
UNESCO	845	238	1,083
UNFPA	3,941		3,941
UNWOMEN	260	127	387
<b>Total: Agency earned interest</b>	<b>8,439</b>	<b>365</b>	<b>8,804</b>
<b>Grand Total</b>	<b>18,261</b>	<b>433</b>	<b>18,695</b>

#### 4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2015, the AA has transferred US\$ 15,767,530 to 14 Participating Organizations (see list below).

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 2015 (in US Dollars)**

Participating Organization	Prior Years as of 31-Dec-2014			Current Year Jan-Dec-2015			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	534,809		534,809	72,965		72,965	607,774		607,774
ILO	615,816		615,816				615,816		615,816
IOM	1,111,164		1,111,164	104,702		104,702	1,215,866		1,215,866
OHCHR	172,912	(70,940)	101,972				172,912	(70,940)	101,972
UNAIDS	1,961,173		1,961,173	296,255		296,255	2,257,428		2,257,428
UNDP	1,432,027		1,432,027	169,009		169,009	1,601,036		1,601,036
UNESCO	513,860	(1,986)	511,874	95,404		95,404	609,264	(1,986)	607,278
UNFPA	1,647,518		1,647,518	269,971		269,971	1,917,489		1,917,489
UNHCR	423,933		423,933	71,340		71,340	495,273		495,273
UNICEF	2,181,178		2,181,178	306,431		306,431	2,487,609		2,487,609
UNODC	107,194		107,194		(21,594)	(21,594)	107,194	(21,594)	85,600
UNWOMEN	42,800		42,800	59,475		59,475	102,275		102,275
WFP	160,500		160,500				160,500		160,500
WHO	3,237,789		3,237,789	179,305		179,305	3,417,094		3,417,094
<b>Grand Total</b>	<b>14,142,673</b>	<b>(72,926)</b>	<b>14,069,747</b>	<b>1,624,857</b>	<b>(21,594)</b>	<b>1,603,263</b>	<b>15,767,530</b>	<b>(94,520)</b>	<b>15,673,010</b>



## 5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2015 were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

## 5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

As shown in table below, the cumulative net funded amount is US\$ **15,673,010** and cumulative expenditures reported by the Participating Organizations amount to US\$ **15,113,340**. This equates to an overall Fund expenditure delivery rate of **96** percent.

**Table 5.1 Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2015 (in US Dollars)**

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Cumulative	
FAO	607,774	607,774	492,088	82,492	574,581	94.54
ILO	615,816	615,816	525,419	27,687	553,106	89.82
IOM	1,215,866	1,215,866	1,008,937	125,579	1,134,516	93.31
OHCHR	172,912	101,972	52,965		52,965	51.94
UNAIDS	2,257,428	2,257,428	1,837,157	318,672	2,155,829	95.50
UNDP	1,601,036	1,601,036	1,458,407	153,126	1,611,534	100.66
UNESCO	609,264	607,278	488,687	117,082	605,769	99.75
UNFPA	1,917,489	1,917,489	1,632,122	283,526	1,915,648	99.90
UNHCR	495,273	495,273	423,933	71,340	495,273	100.00
UNICEF	2,487,609	2,487,609	2,174,279	308,745	2,483,024	99.82
UNODC	107,194	85,600	85,600		85,600	100.00
UNWOMEN	102,275	102,275	20,077	59,639	79,716	77.94
WFP	160,500	160,500	139,100		139,100	86.67
WHO	3,417,094	3,417,094	2,996,555	230,124	3,226,679	94.43
<b>Grand Total</b>	<b>15,767,530</b>	<b>15,673,010</b>	<b>13,335,327</b>	<b>1,778,013</b>	<b>15,113,339</b>	<b>96.43</b>

## 5.2 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. The old and new categories are noted to the right.

Table 5.2 reflects expenditure reported in the UNDG expense categories. Where the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories. Where a Fund became operational post 1 January 2012, only the new categories are used.

### 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

### 2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

**Table 5.2 Expenditure by UNDG Budget Category, as of 31 December 2015 (in US Dollars)**

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2014	Current Year Jan-Dec-2015	Total	
Supplies, Commodities, Equipment and Transport (Old)	513,271	-	513,271	3.59
Personnel (Old)	1,162,577	-	1,162,577	8.13
Training of Counterparts (Old)	419,910	-	419,910	2.94
Contracts (Old)	2,642,138	-	2,642,138	18.48
Other direct costs (Old)	751,131	-	751,131	5.25
Staff & Personnel Costs (New)	756,401	63,140	819,541	5.73
Suppl, Comm, Materials (New)	170,090	119,330	289,421	2.02
Equip, Veh, Furn, Depn (New)	91,459	24,495	115,954	0.81
Contractual Services (New)	2,109,941	774,634	2,884,575	20.18
Travel (New)	598,237	106,343	704,580	4.93
Transfers and Grants (New)	1,664,559	274,722	1,939,282	13.57
General Operating (New)	1,736,922	315,192	2,052,115	14.36
<b>Programme Costs Total</b>	<b>12,616,636</b>	<b>1,677,857</b>	<b>14,294,493</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	718,691	100,155	818,846	5.73
<b>Total</b>	<b>13,335,327</b>	<b>1,778,013</b>	<b>15,113,340</b>	

<sup>1</sup> **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 2015, 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\$ **16,413** was deducted in AA-fees. Cumulatively, as of 31 December 2015, US\$ **158,384** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **100,155** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **818,846** as of 31 December 2015.

## 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.