

**Consolidated Annual Financial  
Report of the Administrative Agent  
for  
the “Support for AIDS” Joint Programme in  
Uganda**

**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](http://mptf.undp.org)**

**May 2021**

**PARTICIPATING ORGANIZATIONS**



Food and  
Agriculture  
Organization



International  
Labour  
Organization



International  
Organization for  
Migration



United Nations  
High  
Commissioner for  
Refugees



Joint United  
Nations  
Programme on  
HIV/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

**CONTRIBUTORS**



United Kingdom



Irish Aid



United Nations  
Office on Drugs  
and Crime



UN WOMEN



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.

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## INTRODUCTION

This Consolidated Annual Financial Report of the **“Support for AIDS” Joint Programme in Uganda** 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 Joint Programme Document, 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 **“Support for AIDS” Joint Programme in Uganda**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/JUG00>).

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 **“Support for AIDS” Joint Programme in Uganda** using the pass-through funding modality as of 31 December 2020. Financial information for this Joint Programme 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 2020, 2 contributors deposited US\$ 25,570,559 in contributions and US\$ 35,458 was earned in interest.

The cumulative source of funds was US\$ 25,606,017.

Of this amount, US\$ 25,211,352 has been net funded to 14 Participating Organizations, of which US\$ 24,688,950 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 255,706. Table 1 provides an overview of the overall sources, uses, and balance of the **“Support for AIDS” Joint Programme in Uganda** as of 31 December 2020.

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

	Annual 2019	Annual 2020	Cumulative
<b>Sources of Funds</b>			
Contributions from donors	2,678,071	-	25,570,559
Fund Earned Interest and Investment Income	3,327	1,532	25,448
Interest Income received from Participating Organizations	-	323	10,009
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
<b>Total: Sources of Funds</b>	<b>2,681,398</b>	<b>1,855</b>	<b>25,606,017</b>
<b>Use of Funds</b>			
Transfers to Participating Organizations	2,651,290	-	25,591,445
Refunds received from Participating Organizations	(323)	323	(380,093)
<b>Net Funded Amount</b>	<b>2,650,967</b>	<b>323</b>	<b>25,211,352</b>
Administrative Agent Fees	26,781	-	255,706
Direct Costs: (Steering Committee, Secretariat...etc.)	-	-	-
Bank Charges	3	4	182
Other Expenditures	-	-	-
<b>Total: Uses of Funds</b>	<b>2,677,751</b>	<b>327</b>	<b>25,467,240</b>
<b>Change in Fund cash balance with Administrative Agent</b>	<b>3,647</b>	<b>1,528</b>	<b>138,776</b>
Opening Fund balance (1 January)	133,602	137,248	-
<b>Closing Fund balance (31 December)</b>	<b>137,248</b>	<b>138,776</b>	<b>138,776</b>
Net Funded Amount (Includes Direct Cost)	2,650,967	323	25,211,352
Participating Organizations' Expenditure (Includes Direct Cost)	2,454,876	3,115,811	24,688,950
<b>Balance of Funds with Participating Organizations</b>			<b>522,402</b>

## 2. PARTNER CONTRIBUTIONS

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

The “Support for AIDS” Joint Programme in Uganda is currently being financed by 2 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
United Kingdom	1,597,400	1,597,400	-	1,597,400
Irish Aid	26,581,372	23,973,159	-	23,973,159
<b>Grand Total</b>	<b>28,178,772</b>	<b>25,570,559</b>	<b>-</b>	<b>25,570,559</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 **2020**, Fund earned interest amounts to US\$ **25,448**.

Interest received from Participating Organizations amounts to US\$ **10,009**, bringing the cumulative interest received to US\$ **35,458**.

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
<b>Administrative Agent</b>			
Fund Earned Interest and Investment Income	23,917	1,532	25,448
<b>Total: Fund Earned Interest</b>	<b>23,917</b>	<b>1,532</b>	<b>25,448</b>
<b>Participating Organization</b>			
FAO	468		468
UNDP	3,392		3,392
UNESCO	1,498	323	1,821
UNFPA	3,941		3,941
UNWOMEN	387		387
<b>Total: Agency earned interest</b>	<b>9,686</b>	<b>323</b>	<b>10,009</b>
<b>Grand Total</b>	<b>33,603</b>	<b>1,855</b>	<b>35,458</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 2020, the AA has transferred US\$ 25,591,445 to 14 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	1,191,604	(2,971)	1,188,633				1,191,604	(2,971)	1,188,633
ILO	812,478	(5,414)	807,064				812,478	(5,414)	807,064
IOM	1,555,049		1,555,049				1,555,049		1,555,049
OHCHR	172,912	(119,947)	52,965				172,912	(119,947)	52,965
UNAIDS	4,916,653	(15,104)	4,901,549				4,916,653	(15,104)	4,901,549
UNDP	1,601,036		1,601,036				1,601,036		1,601,036
UNESCO	933,998	(5,287)	928,711		323	323	933,998	(4,964)	929,034
UNFPA	4,051,877	(190,960)	3,860,917				4,051,877	(190,960)	3,860,917
UNHCR	495,273		495,273				495,273		495,273
UNICEF	3,838,387	(2,828)	3,835,559				3,838,387	(2,828)	3,835,559
UNODC	107,194	(21,594)	85,600				107,194	(21,594)	85,600
UNWOMEN	833,005		833,005				833,005		833,005
WFP	678,912		678,912				678,912		678,912
WHO	4,403,067	(16,311)	4,386,756				4,403,067	(16,311)	4,386,756
<b>Grand Total</b>	<b>25,591,445</b>	<b>(380,416)</b>	<b>25,211,029</b>		<b>323</b>	<b>323</b>	<b>25,591,445</b>	<b>(380,093)</b>	<b>25,211,352</b>

## 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/JUG00>.

## 5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In **2020**, US\$ **323** was net funded to Participating Organizations, and US\$ **3,115,811** was reported in expenditure.

As shown in table below, the cumulative net funded amount is US\$ **25,211,352** and cumulative expenditures reported by the Participating Organizations amount to US\$ **24,688,950**. This equates to an overall Joint Programme expenditure delivery rate of **98** percent.

### 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	1,191,604	1,188,633	997,806	178,587	1,176,392	98.97
ILO	812,478	807,064	696,993	80,959	777,952	96.39
IOM	1,555,049	1,555,049	1,442,192	112,857	1,555,049	100.00
OHCHR	172,912	52,965	52,965		52,965	100.00
UNAIDS	4,916,653	4,901,549	4,001,382	759,146	4,760,528	97.12
UNDP	1,601,036	1,601,036	1,600,497		1,600,497	99.97
UNESCO	933,998	929,034	777,551	85,351	862,902	92.88
UNFPA	4,051,877	3,860,917	3,390,128	470,776	3,860,904	100.00
UNHCR	495,273	495,273	495,273		495,273	100.00
UNICEF	3,838,387	3,835,559	3,249,550	585,830	3,835,380	100.00
UNODC	107,194	85,600	85,600		85,600	100.00
UNWOMEN	833,005	833,005	489,893	274,924	764,817	91.81
WFP	678,912	678,912	308,337	370,575	678,912	100.00
WHO	4,403,067	4,386,756	3,984,971	196,808	4,181,779	95.33
<b>Grand Total</b>	<b>25,591,445</b>	<b>25,211,352</b>	<b>21,573,138</b>	<b>3,115,811</b>	<b>24,688,950</b>	<b>97.93</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. 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

### 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 2020 (in US Dollars)**

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2019	Current Year Jan-Dec-2020	Total	
Supplies, Commodities, Equipment and Transport (Old)	513,271	-	513,271	2.21
Personnel (Old)	1,162,577	-	1,162,577	5.00
Training of Counterparts (Old)	419,910	-	419,910	1.81
Contracts (Old)	2,642,138	-	2,642,138	11.36
Other direct costs (Old)	751,131	-	751,131	3.23
Staff & Personnel Cost (New)	1,853,357	499,478	2,352,835	10.12
Suppl, Comm, Materials (New)	411,758	183,447	595,206	2.56
Equip, Veh, Furn, Depn (New)	223,249	5,455	228,705	0.98
Contractual Services (New)	3,517,926	390,374	3,908,301	16.81
Travel (New)	1,055,198	91,073	1,146,271	4.93
Transfers and Grants (New)	4,153,588	1,207,168	5,360,756	23.06
General Operating (New)	3,614,214	554,291	4,168,506	17.93
<b>Programme Costs Total</b>	<b>20,318,317</b>	<b>2,931,287</b>	<b>23,249,605</b>	<b>100.00</b>
<sup>1</sup> Indirect Support Costs Total	1,254,821	184,524	1,439,345	6.19
<b>Total</b>	<b>21,573,138</b>	<b>3,115,811</b>	<b>24,688,950</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 Joint Programme are guided by the applicable provisions of the Joint Programme Document, 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 Joint Programme. In the reporting period US\$ was deducted in AA-fees. Cumulatively, as of 31 December 2020, US\$ 255,706 has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ 184,524 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 1,439,345 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/JPs, 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.