



Human Rights
Mainstreaming
Fund

CONSOLIDATED ANNUAL FINANCIAL REPORT of the Administrative Agent

Human Rights Mainstreaming Fund

for the period 12 January 2010 to 31 December 2025

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

May 2026



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 financial allocation purposes.

Contribution Agreement

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

Contributor Commitment

Amount(s) committed by a contributor to a Fund in a signed 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 agreement.

Delivery Rate

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

Net Funded Amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

An organization that receives funds directly from the Administrative Agent, as represented by signing the applicable legal agreement to implement under a MPTF or a Joint Programme.

Project Closure

Projects that have surpassed the project end date but have not yet submitted the final narrative report.

Project Expenditure

The sum of expenditures reported by all Participating Organizations for a Fund reported to the Administrative Agent.

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.

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 **Human Rights Mainstreaming 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 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 stakeholders.

This consolidated financial report covers the period 12 January 2010 to 31 December 2025 and provides financial updates on projects of the **Human Rights Mainstreaming Fund**, as posted on the MPTF Office GATEWAY (<https://mptf.undp.org/fund/hrm00>).

2025 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Human Rights Mainstreaming Fund** using the pass-through funding modality as of 31 December 2025. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address: <https://mptf.undp.org/fund/hrm00>.

This Multi-Partner Trust Fund operationally closed on **31 December 2024** 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 2025, 7 contributors deposited US\$ 48,171,540 and US\$ 408,346 was earned in interest.

The cumulative source of funds was US\$ 48,579,886.

Of this amount, US\$ 48,048,654 has been net funded to 7 Participating Organizations, of which US\$ 47,820,613 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 481,715. Table 1 provides an overview of the overall sources, uses, and balance of the **Human Rights Mainstreaming Fund** as of 31 December 2025.

Table 1 Financial Overview, as of 31 December 2025 (in US Dollars)

	Prior Years up to 31 Dec 2024	Financial Year Jan-Dec 2025	Total
Sources of Funds			
Contributions from donors	48,171,540	-	48,171,540
Sub-total Contributions	48,171,540	-	48,171,540
Fund Interest and Investment Income Earned	405,313	1,939	407,252
Interest Income received from Participating Organizations	1,094	-	1,094
Total: Sources of Funds	48,577,947	1,939	48,579,886
Use of Funds			
Transfers to Participating Organizations	42,085,186	-	42,085,186
Transfers to Participating Organizations for Direct Cost - Fund Secretariat etc	7,086,253	-	7,086,253
Sub-Total Transfers	49,171,439	-	49,171,439
Refunds received from Participating Organizations	(954,776)	-	(954,776)
Refunds received from Participating Organizations for Direct Cost	(168,008)	-	(168,008)
Sub-Total Refunds	(1,122,784)	-	(1,122,784)
Administrative Agent Fees	481,715	-	481,715
Bank Charges	1,449	1	1,450
Total: Uses of Funds	48,531,819	1	48,531,820
Change in Fund cash balance with Administrative Agent	46,128	1,938	48,066
Opening Fund balance (1 January)	864,350	46,128	-
Closing Fund balance (31 December)	46,128	48,066	48,066
Net Funded Amount	48,048,654	-	48,048,654
Participating Organizations Expenditure	47,823,120	(2,507)	47,820,613
Balance of Funds with Participating Organizations	225,534	2,507	228,042

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this fund as of 31 December **2025**.

The **Human Rights Mainstreaming Fund** was funded by **7** 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 **2025** and deposits received by the same date. It does not include commitments that were made to the fund beyond **2025**.

Table 2. Contributions, as of 31 December 2025 (in US Dollars)

Contributors	Total Commitments	Total Deposits
Government of Denmark	1,730,832	1,730,832
Government of Finland	1,228,141	1,228,141
Government of Germany	1,230,350	1,230,350
Government of Norway	9,020,194	9,020,194
Government of Ireland (Irish Aid)	330,945	330,945
Government of Sweden (Sida)	34,361,078	34,361,078
Government of Switzerland (Swiss Agency for Development and Cooperation)	270,000	270,000
Grand Total	48,171,540	48,171,540

3. EXPENDITURE AND FINANCIAL DELIVERY RATES

All 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 **2025** expenditure data has been posted on the MPTF Office GATEWAY at <https://mptf.undp.org/fund/hrm00>.

3.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

As shown in the table below, the cumulative net funded amount is US\$ **48,048,654** and cumulative expenditures reported by the Participating Organizations amount to **US\$ 47,820,613**. This equates to an overall Fund expenditure delivery rate of **99.53** percent.

Table 3.1 Net Funded Amount and Reported Expenditures by Participating Organization, as of 31 December 2025 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years up to 31-Dec-2024	Financial Year Jan-Dec-2025	Cumulative	
OHCHR	40,344,364	39,884,664	39,884,664	(2,592)	39,882,073	99.99
UNDP	7,862,789	7,632,628	7,407,094	84	7,407,178	97.05
UNESCO	99,510	73,037	73,037	-	73,037	100.00
UNFPA	53,500	52,395	52,395	-	52,395	100.00
UNICEF	53,500	38,558	38,558	-	38,558	100.00
UNSSC	200,000	32,834	32,834	-	32,834	100.00
UNWOMEN	597,060	334,539	334,539	-	334,539	100.00
Grand Total	49,210,722	48,048,654	47,823,120	(2,507)	47,820,613	99.53

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. 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 2025 (in US Dollars)

Category	Expenditures			Percentage of Total Programme Cost
	Prior Years up to 31-Dec-2024	Financial Year Jan-Dec-2025	Total	
Staff & Personnel Cost	40,686,611	79	40,686,690	91.02
Supplies, commodities and materials	9,209	-	9,209	0.02
Equipment, vehicles, furniture and depreciation	138,769	-	138,769	0.31
Contractual Services Expenses	1,323,562	-	1,323,562	2.96
Travel	887,343	-	887,343	1.99
Transfers and Grants	258,636	-	258,636	0.58
General Operating	1,396,635	-	1,396,635	3.12
Programme Costs Total	44,700,766	79	44,700,844	100.00
¹ Indirect Support Costs Total	3,122,354	(2,586)	3,119,768	6.98
Grand Total	47,823,120	(2,507)	47,820,613	-

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 is 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 2025, were as follows:

- **The Administrative Agent (AA) fee:** 1% is charged at the time of the contributor deposit and covers services provided on that contribution for the entire duration of the Fund. Cumulatively, as of 31 December 2025, US\$ **481,715** 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\$ **-2,586** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **3,119,768** as of 31 December **2025**.

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 2025, US\$ 6,918,245 has been charged as Direct Costs.

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years up to 31-Dec-2024	Financial Year Jan-Dec-2025	Cumulative	
OHCHR	1,277,223	1,126,151	1,126,151	-	1,126,151	100.00
UNDP	5,848,313	5,792,094	5,562,632	84	5,562,717	96.04
Grand Total	7,125,536	6,918,245	6,688,783	84	6,688,867	96.68

Human Rights Mainstreaming Fund

Annexes to Financial Report

Annex 1. EXPENDITURE BY PROJECT GROUPED BY THEME

Annex 1 displays the net funded amounts, expenditures reported and the financial delivery rates by Theme by project and Participating Organization

Annex 1 Expenditure by Project within Theme

Theme / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
C1 UN Policy Coherence							
00087742	Strengthening KM	UNDP	Operationally Closed	48,525	48,525	48,134	99.19
00087745	Strengthening HRM in LAC	OHCHR	Operationally Closed	381,942	381,942	381,942	100.00
00087745	Strengthening HRM in LAC	UNDP	Operationally Closed	101,650	85,097	83,837	98.52
00087746	Strengthen HRM in Asia-Pacific	OHCHR	Financially Closed	401,188	401,188	401,188	100.00
00087746	Strengthen HRM in Asia-Pacific	UNDP	Financially Closed	99,992	88,610	88,610	100.00
00087776	HRM M&E Framework Development	UNICEF	Financially Closed	53,500	38,558	38,558	100.00
00101215	Human Rights Frontiers 2030	UNDP	Operationally Closed	179,760	120,756	120,756	100.00
00117585	HRM LNB- Nepal	UNDP	Financially Closed	41,730	32,494	32,494	100.00
00117587	HRM LNB - Cameroon	UNDP	Operationally Closed	44,780	43,176	87,194	201.95
00117588	HRM LNB Tunisia	UNDP	Financially Closed	42,800	38,131	38,131	100.00
00120881	TOT on HRBA, LNB & G.Equality	UNWOMEN	Financially Closed	597,060	334,539	334,539	100.00
C1 UN Policy Coherence: Total				1,992,926	1,613,014	1,655,382	102.63

Theme/ Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
C2 Support to RCs							
00085167	Deployment of HR advisors	OHCHR	Operationally Closed	35,257,699	35,257,699	35,255,108	99.99
00087744	Strengthening UNCT leadership	UNSSC	Financially Closed	200,000	32,834	32,834	100.00
00090871	Induction programme for HRA	OHCHR	Financially Closed	75,000	70,847	70,847	100.00
00117810	HRM CLP workshop	OHCHR	Financially Closed	171,044	59,444	59,444	100.00
00120191	HRights RCs Dialogue-Leadershi	OHCHR	Financially Closed	135,890	26,120	26,120	100.00
00120375	HRM Common Country Analysis	OHCHR	Financially Closed	1,842,928	1,815,225	1,815,225	100.00
00123539	Support to HRAs	OHCHR	Financially Closed	267,500	244,653	244,653	100.00
00126362	HRM Enhance RC&UNCT StrEggt	OHCHR	Operationally Closed	251,450	230,583	230,583	100.00
00126362	HRM Enhance RC&UNCT StrEggt	UNDP	Operationally Closed	749,000	749,000	737,345	98.44
00127591	HRA-Prog structures support	OHCHR	Financially Closed	267,500	267,500	267,500	100.00
C2 Support to RCs: Total				39,218,011	38,753,904	38,739,657	99.96

Theme / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
C3 Strengthen National Systems							
00087061	Strengthen Costa Rica System	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00087082	Strengthen Guinea Bissau Syste	UNDP	Financially Closed	100,000	49,338	49,338	100.00

00087083	Strengthen Indonesia Systems	UNESCO	Financially Closed	99,510	73,037	73,037	100.00
00087084	Strengthen Morocco Systems	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00087085	Strengthen Myanmar Systems	OHCHR	Financially Closed	15,000	3,313	3,313	100.00
00087085	Strengthen Myanmar Systems	UNDP	Financially Closed	85,000	85,000	85,000	100.00
00087086	Strengthen Turkey Systems	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00087087	Strengthen Uruguay Systems	UNDP	Financially Closed	100,000	100,000	100,000	100.00
00087088	Strengthen Zambia Systems	UNDP	Operationally Closed	100,000	100,000	72,824	72.82
00087743	Strengthening KM	UNDP	Operationally Closed	21,240	408	799	195.68
00091867	HRM Strengthening the Engageme	UNFPA	Financially Closed	53,500	52,395	52,395	100.00
C3 Strengthen National Systems: Total				874,250	763,491	736,706	96.49

Theme / Project No. and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Direct Cost Budget							
00082198	UNDG HRM Secretariat Costs	OHCHR	Operationally Closed	1,277,223	1,126,151	1,126,151	100.00
00082198	UNDG HRM Secretariat Costs	UNDP	Operationally Closed	2,702,051	2,685,115	2,685,115	100.00
00115840	UNDG HRM Direct Cost UNDP/MPTF	UNDP	Project Closed	3,146,262	3,106,979	2,877,602	92.62
Direct Cost Budget: Total				7,125,536	6,918,245	6,688,867	96.68
Grand Total				49,210,722	48,048,654	47,820,613	99.53

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 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 %	
Cameroon						
00117587	HRM LNB - Cameroon	UNDP	44,780	43,176	87,194	201.95
Cameroon: Total			44,780	43,176	87,194	201.95
Costa Rica						
00087061	Strengthen Costa Rica System	UNDP	100,000	100,000	100,000	100.00
Costa Rica: Total			100,000	100,000	100,000	100.00
Global and Interregional						
00082198	UNDG HRM Secretariat Costs	OHCHR	1,277,223	1,126,151	1,126,151	100.00
00082198	UNDG HRM Secretariat Costs	UNDP	2,702,051	2,685,115	2,685,115	100.00
00085167	Deployment of HR advisors	OHCHR	35,257,699	35,257,699	35,255,108	99.99
00087742	Strengthening KM	UNDP	48,525	48,525	48,134	99.19
00087743	Strengthening KM	UNDP	21,240	408	799	195.68
00087744	Strengthening UNCT leadership	UNSSC	200,000	32,834	32,834	100.00
00087745	Strengthening HRM in LAC	OHCHR	381,942	381,942	381,942	100.00
00087745	Strengthening HRM in LAC	UNDP	101,650	85,097	83,837	98.52
00087746	Strengthen HRM in Asia-Pacific	OHCHR	401,188	401,188	401,188	100.00
00087746	Strengthen HRM in Asia-Pacific	UNDP	99,992	88,610	88,610	100.00
00087776	HRM M&E Framework Development	UNICEF	53,500	38,558	38,558	100.00
00090871	Induction programme for HRA	OHCHR	75,000	70,847	70,847	100.00
00091867	HRM Strengthening the Engageme	UNFPA	53,500	52,395	52,395	100.00
00101215	Human Rights Frontiers 2030	UNDP	179,760	120,756	120,756	100.00
00115840	UNDG HRM Direct Cost UNDP/MPTF	UNDP	3,146,262	3,106,979	2,877,602	92.62
00117810	HRM CLP workshop	OHCHR	171,044	59,444	59,444	100.00
00120191	HRights RCs Dialogue-Leadershi	OHCHR	135,890	26,120	26,120	100.00
00120375	HRM Common Country Analysis	OHCHR	1,842,928	1,815,225	1,815,225	100.00
00120881	TOT on HRBA, LNB & G.Equality	UNWOMEN	597,060	334,539	334,539	100.00
00123539	Support to HRAs	OHCHR	267,500	244,653	244,653	100.00
00126362	HRM Enhance RC&UNCT StrEggmt	OHCHR	251,450	230,583	230,583	100.00
00126362	HRM Enhance RC&UNCT StrEggmt	UNDP	749,000	749,000	737,345	98.44
00127591	HRA-Prog structures support	OHCHR	267,500	267,500	267,500	100.00
Global and Interregional: Total			48,281,903	47,224,166	46,979,282	99.48

Guinea-Bissau						
00087082	Strengthen Guinea Bissau Systems	UNDP	100,000	49,338	49,338	100.00
Guinea-Bissau: Total			100,000	49,338	49,338	100.00
Indonesia						
00087083	Strengthen Indonesia Systems	UNESCO	99,510	73,037	73,037	100.00
Indonesia: Total			99,510	73,037	73,037	100.00
Morocco						
00087084	Strengthen Morocco Systems	UNDP	100,000	100,000	100,000	100.00
Morocco: Total			100,000	100,000	100,000	100.00
Myanmar						
00087085	Strengthen Myanmar Systems	OHCHR	15,000	3,313	3,313	100.00
00087085	Strengthen Myanmar Systems	UNDP	85,000	85,000	85,000	100.00
Myanmar: Total			100,000	88,313	88,313	100.00
Nepal						
00117585	HRM LNB- Nepal	UNDP	41,730	32,494	32,494	100.00
Nepal: Total			41,730	32,494	32,494	100.00
Tunisia						
00117588	HRM LNB Tunisia	UNDP	42,800	38,131	38,131	100.00
Tunisia: Total			42,800	38,131	38,131	100.00
Turkey						
00087086	Strengthen Turkey Systems	UNDP	100,000	100,000	100,000	100.00
Turkey: Total			100,000	100,000	100,000	100.00
Uruguay						
00087087	Strengthen Uruguay Systems	UNDP	100,000	100,000	100,000	100.00
Uruguay: Total			100,000	100,000	100,000	100.00
Zambia						
00087088	Strengthen Zambia Systems	UNDP	100,000	100,000	72,824	72.82
Zambia: Total			100,000	100,000	72,824	72.82
Grand Total			49,210,722	48,048,654	47,820,613	99.53

Contributors



Government of Denmark



Government of Finland



Government of Germany



Government of Norway



Government of Ireland (Irish Aid)



Government of Sweden



Government of Switzerland

UN Participating Organizations

