



CONSOLIDATED ANNUAL FINANCIAL REPORT of the Administrative Agent

Malawi SDG Acceleration Fund

for the period 07 December 2018 to 31 December 2025

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

May 2026



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 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.

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 Expenditure

The sum of expenditure reported by all Participating Organizations for a Fund reported to the AA.

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 Closure

Projects that have surpassed the project end date but have not yet submitted 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 **Malawi SDG Acceleration 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 donor agreement signed with contributors/donors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and donor agreements with contributors/donors. 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 07 December 2018 to 31 December 2025 and provides financial data on progress made in the implementation of projects of the **Malawi SDG Acceleration Fund**. It is posted on the MPTF Office GATEWAY (<https://mptf.undp.org/fund/mw200>).

2025 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Malawi SDG Acceleration 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/mw200>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2025, 11 contributors deposited US\$ 122,034,210 and US\$ 637,921 was earned in interest.

The cumulative source of funds was US\$ 122,672,131.

Of this amount, US\$ 119,905,090 has been net funded to 12 Participating Organizations, of which US\$ 118,618,561 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 1,220,342. Table 1 provides an overview of the overall sources, uses, and balance of the **Malawi SDG Acceleration 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	120,522,837	1,511,373	122,034,210
Sub-total Contributions	120,522,837	1,511,373	122,034,210
Fund Interest and Investment Income Earned	572,285	64,401	636,686
Interest Income received from Participating Organizations	1,235	-	1,235
Total: Sources of Funds	121,096,357	1,575,774	122,672,131
Use of Funds			
Transfers to Participating Organizations	118,089,781	1,310,991	119,400,772
Transfers to Participating Organizations for Direct Cost - Fund Secretariat etc	843,032	-	843,032
Sub-Total Transfers	118,932,813	1,310,991	120,243,804
Refunds received from Participating Organizations	(338,714)	-	(338,714)
Sub-Total Refunds	(338,714)	-	(338,714)
Administrative Agent Fees	1,205,228	15,114	1,220,342
Bank Charges	1,032	36	1,069
Total: Uses of Funds	119,800,360	1,326,141	121,126,501
Change in Fund cash balance with Administrative Agent	1,295,997	249,633	1,545,630
Opening Fund balance (1 January)	17,926,398	1,295,997	-
Closing Fund balance (31 December)	1,295,997	1,545,630	1,545,630
Net Funded Amount (Includes Direct Cost)	118,594,099	1,310,991	119,905,090
Participating Organizations Expenditure (Includes Direct Cost)	111,736,758	6,881,803	118,618,561
Balance of Funds with Participating Organizations	6,857,341	(5,570,812)	1,286,529

2. CONTRIBUTIONS

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

The **Malawi SDG Acceleration Fund** is currently being funded by **11** 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
Delivering Results Together	41,469	41,469
Expanded DaO Funding Window	636,454	636,454
Flemish Government	4,264,880	4,264,880
Government of Canada	4,002,712	4,002,712
Government of Iceland	550,000	550,000
Government of Ireland	749,996	749,996
Government of Norway	37,792,912	37,792,912
Government of Romania	24,462	24,462
Government of the United Kingdom (Foreign, Commonwealth & Development Office)	39,798,884	39,798,884
Government of the United Kingdom (Former DFID)	34,159,655	34,159,655
UNICEF (United Nations Children's Fund)	12,786	12,786
Grand Total	122,034,210	122,034,210

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 2025, Fund earned interest amounts to US\$ **636,686**.

Interest received from Participating Organizations amounts to US\$ **1,235**, bringing the cumulative interest received to US\$ **637,921**. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2025 (in US Dollars)

Interest Earned	Prior Years up to 31-Dec-2024	Financial Year Jan-Dec-2025	Total
Administrative Agent			
Fund Interest and Investment Income Earned	572,285	64,401	636,686
Total: Fund Interest Earned	572,285	64,401	636,686
Participating Organization			
FAO	1,153	-	1,153
UNODC	82	-	82
Total: Agency Interest Earned	1,235	-	1,235
Grand Total	573,520	64,401	637,921

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2025, the AA has transferred US\$ 120,243,804 to 12 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 to Participating Organization (in US Dollars)

Participating Organization	Prior Years up to 31-Dec-2024			Financial Year Jan-Dec-2025			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	8,356,811	(6,852)	8,349,959	674,288	-	674,288	9,031,099	(6,852)	9,024,247
IOM	482,278	-	482,278	-	-	-	482,278	-	482,278
UNAIDS	150,000	(24,117)	125,883	-	-	-	150,000	(24,117)	125,883
UNDP	7,218,850	-	7,218,850	636,703	-	636,703	7,855,553	-	7,855,553
UNESCO	350,000	(169,269)	180,731	-	-	-	350,000	(169,269)	180,731
UNFPA	12,679,991	(138,409)	12,541,582	-	-	-	12,679,991	(138,409)	12,541,582
UNHCR	90,000	-	90,000	-	-	-	90,000	-	90,000
UNICEF	28,521,093	-	28,521,093	-	-	-	28,521,093	-	28,521,093
UNODC	40,000	(67)	39,933	-	-	-	40,000	(67)	39,933
UNWOMEN	285,579	-	285,579	-	-	-	285,579	-	285,579
WFP	56,787,686	-	56,787,686	-	-	-	56,787,686	-	56,787,686
WHO	3,970,525	-	3,970,525	-	-	-	3,970,525	-	3,970,525
Grand Total	118,932,813	(338,714)	118,594,099	1,310,991	-	1,310,991	120,243,804	(338,714)	119,905,090

5. 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/mw200>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2025, US\$ 1,310,991 was net funded to Participating Organizations, and US\$ 6,881,803 was reported in expenditure.

As shown in the table below, the cumulative net funded amount is US\$ 119,905,090 and cumulative expenditures reported by the Participating Organizations amount to US\$ 118,618,561. This equates to an overall Fund expenditure delivery rate of 98.93 percent.

Table 5.1 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	
FAO	9,032,252	9,024,247	8,470,334	324,074	8,794,408	97.45
IOM	482,278	482,278	435,590	46,688	482,278	100.00
UNAIDS	150,000	125,883	125,883	-	125,883	100.00
UNDP	7,855,553	7,855,553	6,501,838	717,858	7,219,696	91.91
UNESCO	350,000	180,731	180,731	-	180,731	100.00
UNFPA	12,679,993	12,541,582	10,580,357	1,857,960	12,438,317	99.18
UNHCR	90,000	90,000	90,000	-	90,000	100.00
UNICEF	28,521,094	28,521,093	25,226,948	3,008,931	28,235,879	99.00
UNODC	40,067	39,933	39,933	-	39,933	100.00
UNWOMEN	285,579	285,579	244,676	25,672	270,348	94.67
WFP	56,787,687	56,787,686	56,778,259	9,427	56,787,686	100.00
WHO	3,970,526	3,970,525	3,062,209	891,194	3,953,403	99.57
Grand Total	120,245,029	119,905,090	111,736,758	6,881,803	118,618,561	98.93

5.2 EXPENDITURE BY OUTCOME.

Table 5.2 displays the net funded amounts, expenditures incurred and the financial delivery rates by Outcome.

Table 5.2. Expenditure with breakdown by Outcome (in US Dollars)

Outcome	Current Year Jan-Dec-2025		Cumulative Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Malawi					
Direct Cost Budget	0	20,342	843,032	691,882	82.07
Humanitarian Window	0	9,426	4,832,281	4,574,183	94.66
Inclusive & Resilience Growth	1,310,991	927,721	56,052,307	55,745,785	99.45
Peace_Inclusion_Effective Inst	0	173,066	1,119,562	928,270	82.91
Pop Mgmt_Inclusive HumDev	0	5,751,247	56,735,620	56,274,048	99.19
Right to Food Window			322,289	404,394	125.48
Total	1,310,991	6,881,803	119,905,090	118,618,561	98.93
Grand Total	1,310,991	6,881,803	119,905,090	118,618,561	98.93

5.3. 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) established eight budget categories against which UN entities must report inter-agency project expenditures

Table 5.3. 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	14,662,208	1,319,985	15,982,193	14.39
Supplies, commodities and materials	7,255,801	1,284,245	8,540,045	7.69
Equipment, vehicles, furniture and depreciation	3,381,244	192,017	3,573,261	3.22
Contractual Services Expenses	14,405,838	1,454,015	15,859,853	14.28
Travel	2,941,662	251,223	3,192,885	2.87
Transfers and Grants	51,208,559	928,252	52,136,811	46.93
General Operating	10,808,703	1,000,675	11,809,378	10.63
Programme Costs Total	104,664,015	6,430,412	111,094,427	100.00
¹ Indirect Support Costs Total	7,072,743	451,391	7,524,134	6.77
Grand Total	111,736,758	6,881,803	118,618,561	-

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%¹.

Commented [MM1]: Does team want to comment on this large overexpenditure?

¹ 6.5 for WFP and UNHCR

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 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\$ **1,220,342** 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%² 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\$ **451,391** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **7,524,134** as of 31 December 2025.

8. 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\$ 843,032 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	
UNDP	843,032	843,032	671,539	20,342	691,882	82.07
Grand Total	843,032	843,032	671,539	20,342	691,882	82.07

7. ACCOUNTABILITY AND TRANSPARENCY

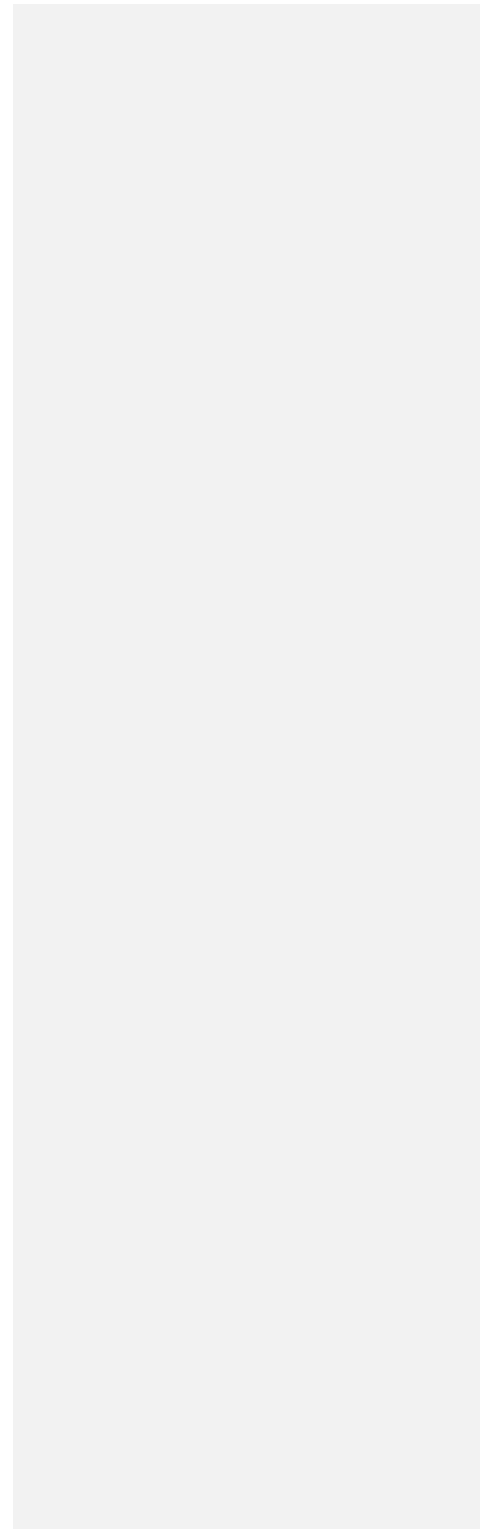
In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office Gateway (<https://mpof.undp.org>). Refreshed daily from an internal enterprise resource planning system, 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.

Malawi SDG Acceleration Fund
Annex to Financial Report

Annex EXPENDITURE BY PROJECT GROUPED BY OUTCOME

The Annex displays the net funded amounts, expenditures reported and the financial delivery rates by Outcome by project and Participating Organization.



Annex Expenditure by Project within Outcome

Outcome / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Inclusive & Resilience Growth							
00115097	Malawi SDG F- JP on Resilience	FAO	Project Closed	7,600,710	7,600,710	7,597,491	99.96
00115097	Malawi SDG F- JP on Resilience	UNDP	Project Closed	4,410,068	4,410,068	4,435,591	100.58
00115097	Malawi SDG F- JP on Resilience	UNICEF	Project Closed	1,727,038	1,727,038	1,726,597	99.97
00115097	Malawi SDG F- JP on Resilience	WFP	Project Closed	39,810,304	39,810,303	39,810,303	100.00
00140290	Empowering Women and Youth in	FAO	Project Closed	1,288,248	1,288,248	1,061,629	82.41
00140290	Empowering Women and Youth in	UNDP	Project Closed	1,215,939	1,215,939	1,114,175	91.63
Inclusive & Resilience Growth: Total				56,052,308	56,052,307	55,745,785	99.45

Outcome / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Humanitarian Window							
00118028	Information Management Support	UNDP	Operationally Closed	59,385	59,385	27,840	46.88
00122510	Logistics Support to Covid19 R	WFP	Financially Closed	119,439	119,439	119,439	100.00
00122511	Covid19 Resp to vulnerable pop	IOM	Financially Closed	170,000	170,000	170,000	100.00
00122511	Covid19 Resp to vulnerable pop	UNAIDS	Financially Closed	50,000	38,624	38,624	100.00
00122511	Covid19 Resp to vulnerable pop	UNHCR	Financially Closed	90,000	90,000	90,000	100.00
00122511	Covid19 Resp to vulnerable pop	UNODC	Financially Closed	40,067	39,933	39,933	100.00
00122512	Coordination Sup to Covid19 re	UNDP	Operationally Closed	85,065	85,065	83,273	97.89
00122513	Covid19 Social Prot_Urban Cash	UNICEF	Financially Closed	50,000	50,000	50,000	100.00
00126790	Malawi National Covid-19 Vaccine	UNDP	Operationally Closed	493,950	493,950	269,190	54.50
00126790	Malawi National Covid-19 Vaccine	UNICEF	Operationally Closed	555,000	555,000	555,000	100.00
00126790	Malawi National Covid-19 Vaccine	WFP	Operationally Closed	499,999	499,999	499,999	100.00
00126790	Malawi National Covid-19 Vaccine	WHO	Operationally Closed	551,000	551,000	551,000	100.00
00126791	Joint Action addressing gender	UNAIDS	Financially Closed	100,000	87,259	87,259	100.00
00126791	Joint Action addressing gender	UNFPA	Financially Closed	875,000	821,784	821,784	100.00
00126791	Joint Action addressing gender	UNWOMEN	Financially Closed	100,000	100,000	100,000	100.00
00126792	Learning Never Stops	UNESCO	Financially Closed	350,000	180,731	180,731	100.00
00126792	Learning Never Stops	UNICEF	Financially Closed	350,000	350,000	350,000	100.00
00130410	Support to refugees	WFP	Financially Closed	180,000	180,000	180,000	100.00
00140622	Durable Solutions for Displace	IOM	Financially Closed	172,672	172,672	172,672	100.00
00140704	SHIMMER	WFP	Financially Closed	187,440	187,440	187,440	100.00
Humanitarian Window: Total				5,079,017	4,832,281	4,574,183	94.66

Outcome / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Right to Food Window							
00115858	Right to Food Window	UNDP	Project Closed	187,000	187,000	269,105	143.91
00116516	R2F- Land Rights for Women	FAO	Financially Closed	143,294	135,289	135,289	100.00
Right to Food Window: Total			330,294	322,289	404,394	125.48	

Commented [MM2]: Does UNDP want to comment on this large overexpenditure?

Outcome / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Peace_Inclusion_Effective Inst							
00133547	Border Security and Conflict P	IOM	Operationally Closed	139,606	139,606	139,606	100.00
00133547	Border Security and Conflict P	UNDP	Operationally Closed	561,115	561,115	328,641	58.57
00133547	Border Security and Conflict P	UNFPA	Operationally Closed	318,455	233,263	289,675	124.18
00133547	Border Security and Conflict P	UNWOMEN	Operationally Closed	185,579	185,579	170,348	91.79
Peace_Inclusion_Effective Inst: Total			1,204,755	1,119,562	928,270	82.91	

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Outcome / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Pop Mgmt_Inclusive HumDev							
00125724	Health System Strengthening	UNFPA	Project Closed	4,814,685	4,814,685	4,736,073	98.37
00125724	Health System Strengthening	UNICEF	Project Closed	11,086,505	11,086,504	10,805,726	97.47
00125724	Health System Strengthening	WHO	Project Closed	3,419,526	3,419,525	3,402,403	99.50
00126003	JP on Girl s Education III	UNFPA	Project Closed	6,671,852	6,671,850	6,590,786	98.78
00126003	JP on Girl s Education III	UNICEF	Project Closed	14,752,550	14,752,550	14,748,556	99.97
00126003	JP on Girl s Education III	WFP	Project Closed	15,990,505	15,990,505	15,990,505	100.00
Pop Mgmt_Inclusive HumDev: Total			56,735,624	56,735,620	56,274,048	99.19	

Outcome / Project No. and Project Title	Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %	
Direct Cost Budget							
00122514	SDG Acc Fund Sec-Direct costs	UNDP	Project Closed	843,032	843,032	691,882	82.07
Direct Cost Budget: Total			843,032	843,032	691,882	82.07	

Commented [MM4]: Need to extend this project to end of fund?

Grand Total			120,245,029	119,905,090	118,618,561	98.93
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Contributors



Flemish Government



Government of
Canada



Government of
Iceland



Government of
Ireland



Government of
Norway



Government of
Romania



Government of the
United Kingdom



UNICEF (United
Nations Children's
Fund)

Contributing Trust Fund

Delivering
Results
Together

Expanded
DaO Fund

UN Participating Organizations

