



CONSOLIDATED ANNUAL FINANCIAL REPORT of the Administrative Agent

South Sudan RSRTF

for the period 30 November 2018 to 31 December 2025

UN Multi-Partner Trust Fund Office
United Nations Development Programme
GATEWAY: <https://mptf.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 funds' 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 or 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 the applicable legal agreement 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 **South Sudan RSRTF** 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 30 November 2018 to 31 December 2025 and provides financial data on progress made in the implementation of projects of the **South Sudan RSRTF**. It is posted on the MPTF Office GATEWAY (<https://mptf.undp.org/fund/ssr00>).



2025 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **South Sudan RSRTF** 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/ssr00>.

1. SOURCES AND USES OF FUNDS

As of 31 December **2025**, **8** contributors deposited US\$ **119,277,957** and US\$ **1,993,449** was earned in interest.

The cumulative source of funds was US\$ **121,271,406**.

Of this amount, US\$ **115,152,192** has been net funded to **9** Participating Organizations, of which US\$ **92,198,183** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **962,095**. Other Expenditures on EU contributions amount to USD 230,685. Table 1 provides an overview of the overall sources, uses, and balance of the **South Sudan RSRTF** 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	117,702,476	1,575,481	119,277,957
Sub-total Contributions	117,702,476	1,575,481	119,277,957
Fund Interest and Investment Income Earned	1,524,572	432,964	1,957,536
Interest Income received from Participating Organizations	35,913	-	35,913
Total: Sources of Funds	119,262,961	2,008,445	121,271,406
Use of Funds			
Transfers to Participating Organizations	96,478,785	12,000,000	108,478,785
Transfers to Participating Organizations for Direct Cost - Fund Secretariat etc	5,444,861	1,241,859	6,686,720
Sub-Total Transfers	101,923,645	13,241,859	115,165,504
Refunds received from Participating Organizations	(13,313)	-	(13,313)
Sub-Total Refunds	(13,313)	-	(13,313)
Administrative Agent Fees	946,340	15,755	962,095
Bank Charges	2,335	235	2,570
Other Expenditures	230,685	-	230,685
Total: Uses of Funds	103,089,692	13,257,849	116,347,541
Change in Fund cash balance with Administrative Agent	16,173,268	(11,249,404)	4,923,865
Opening Fund balance (1 January, 2025)	17,410,282	16,173,268	-
Closing Fund balance (31 December, 2025)	16,173,268	4,923,865	4,923,865
Net Funded Amount (Includes Direct Cost)	101,910,333	13,241,859	115,152,192
Participating Organizations Expenditure (Includes Direct Cost)	73,314,168	18,884,015	92,198,183
Balance of Funds with Participating Organizations	28,596,164	(5,642,156)	22,954,009



2. PARTNER CONTRIBUTIONS

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

The **South Sudan RSRTF** is currently being financed by 8 contributors¹, 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
European Union	23,068,500	23,068,500
Government of Canada (Former DFAIT)	3,961,769	3,961,769
Government of Germany	21,517,039	21,517,039
Government of Netherlands	18,315,000	18,315,000
Government of Norway	29,190,125	29,190,125
Government of Switzerland	559,871	559,871
Government of Republic of Korea (Korea International Cooperation Agency)	2,200,000	2,200,000
Government of Sweden Sida	18,221,074	18,221,074
Government of Switzerland (Swiss Agency for Development and Cooperation)	2,244,579	2,244,579
Grand Total	119,277,957	119,277,957

¹ In case of contributions from different departments in the same Government, the contributions appear as separate in the financial report according to donors' indications, but are considered as a single contributor for purposes of the narrative report.



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\$ **1,957,536**.

Interest received from Participating Organizations amounts to US\$ **35,913**, bringing the cumulative interest received to US\$ **1,993,449**. 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	1,524,572	432,964	1,957,536
Total: Fund Interest Earned	1,524,572	432,964	1,957,536
Participating Organization			
FAO	35,913	-	35,913
Total: Agency Interest Earned	35,913	-	35,913
Grand Total	1,560,485	432,964	1,993,449



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\$ 115,165,504 to 9 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	3,500,000	(13,313)	3,486,687	-	-	-	3,500,000	(13,313)	3,486,687
IOM	26,039,728	-	26,039,728	-	-	-	26,039,728	-	26,039,728
NGO/UNDP	15,110,654	-	15,110,654	5,282,500	-	5,282,500	20,393,154	-	20,393,154
UNDP	31,276,999	-	31,276,999	4,040,198	-	4,040,198	35,317,197	-	35,317,197
UNHCR	2,079,985	-	2,079,985	-	-	-	2,079,985	-	2,079,985
UNICEF	898,000	-	898,000	-	-	-	898,000	-	898,000
UNMISS	5,588,806	-	5,588,806	890,020	-	890,020	6,478,826	-	6,478,826
WFP	16,731,809	-	16,731,809	3,029,141	-	3,029,141	19,760,950	-	19,760,950
WHO	697,665	-	697,665	-	-	-	697,665	-	697,665
Grand Total	101,923,645	(13,313)	101,910,333	13,241,859	-	13,241,859	115,165,504	(13,313)	115,152,192



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/ssr00>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In **2025**, US\$ **13,241,859** was net funded to Participating Organizations, and US\$ **18,884,015** was reported in expenditure.

As shown in the table below, the cumulative net funded amount is US\$ **115,152,192** and cumulative expenditures reported by the Participating Organizations amount to **US\$ 92,198,183**. This equates to an overall Fund expenditure delivery rate of **80.07** 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	3,500,000	3,486,687	3,486,687	-	3,486,687	100.00
IOM	26,039,728	26,039,728	17,216,944	6,585,557	23,802,500	91.41
NGO/UNDP	20,393,155	20,393,154	6,133,115	3,145,690	9,278,805	45.50
UNDP	34,533,488	35,317,197	26,194,091	5,188,641	31,382,732	88.86
UNHCR	2,079,985	2,079,985	2,018,724	15,447	2,034,171	97.80
UNICEF	898,000	898,000	898,000	-	898,000	100.00
UNMISS	6,478,826	6,478,826	2,872,493	908,030	3,780,523	58.35
WFP	19,760,950	19,760,950	13,796,451	3,040,650	16,837,100	85.20
WHO	697,665	697,665	697,664	-	697,664	100.00
Grand Total	114,381,796	115,152,192	73,314,168	18,884,015	92,198,183	80.07



5.2. 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 5.2. 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	12,575,163	3,990,353	16,565,515	19.20
Supplies, commodities and materials	10,840,734	3,951,263	14,791,997	17.15
Equipment, vehicles, furniture and depreciation	2,329,299	700,913	3,030,213	3.51
Contractual Services Expenses	20,260,220	3,132,442	23,392,662	27.12
Travel	2,695,111	740,407	3,435,518	3.98
Transfers and Grants	14,513,013	2,952,298	17,465,311	20.25
General Operating	5,377,858	2,208,536	7,586,394	8.79
Programme Costs Total	68,591,398	17,676,213	86,267,610	100.00
¹ Indirect Support Costs Total	4,722,771	1,207,802	5,930,573	6.87
Grand Total	73,314,168	18,884,015	92,198,183	-

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%.



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\$ **962,095** has been charged in AA fees. AA cost related to European Commission contributions are charged as Other Expenditures.
- **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\$ **1,207,802** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **5,930,573** 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, regular programme monitoring and evaluations. These allocations are referred to as 'direct costs'. Cumulatively, as of 31 December 2025, US\$ 6,686,720 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	5,903,011	6,686,720	4,271,434	1,146,179	5,417,613	81.02
Grand Total	5,903,011	6,686,720	4,271,434	1,146,179	5,417,613	81.02



South Sudan RSRTF

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 %	
RSR - South Sudan RSRTF							
00117636	Restoring Peaceful Coexistence for Better Livelihoods in Koch	NGO/UNDP	Operationally Closed	5,581,560	5,581,560	5,429,827	97.28
00119273	Mitigating cattle-related violence in the Tri-State Border Areas of Tonj, Gogrial and Wau	FAO	Financially Closed	3,500,000	3,486,687	3,486,687	100.00
00119273	Mitigating cattle-related violence in the Tri-State Border Areas of Tonj, Gogrial and Wau	IOM	Financially Closed	1,500,000	1,500,000	1,500,000	100.00
00125495	Community Violence Reduction (in Central-Southern Jonglei and GPAA)	UNMISS	Operationally Closed	1,111,911	1,111,911	553,904	49.82
00125495	Community Violence Reduction (in Central-Southern Jonglei and GPAA)	WFP	Operationally Closed	7,226,446	7,226,446	7,226,445	100.00
00125495	Community Violence Reduction (in Central-Southern Jonglei and GPAA)	WHO	Operationally Closed	697,665	697,665	697,664	100.00
00128842	Locally Driven Solutions for Social Cohesion and Promoting Early Recovery in the Country's Former Breadbasket	IOM	Financially Closed	10,600,000	10,600,000	10,600,000	100.00
00129524	Restoring Peaceful Coexistence for Better Livelihoods in Koch Country Phase II	UNDP	Project Closed	8,419,024	8,419,024	8,218,006	97.61
00129524	Restoring Peaceful Coexistence for Better Livelihoods in Koch Country Phase II	UNMISS	Project Closed	823,918	823,918	621,678	75.45
00132894	Laying the foundation for peaceful, stable, and resilient communities in greater Tonj	UNDP	Project Closed	7,977,922	7,977,922	7,594,114	95.19
00132894	Laying the foundation for peaceful, stable, and resilient communities in greater Tonj	WFP	Project Closed	4,295,618	4,295,618	4,295,618	100.00
00140135	Community Violence Reduction in central-southern Jonglei and the Greater Pibor Administrative Area (GPAA) – Phase II	IOM	Project Closed	1,265,728	1,265,728	1,265,728	100.00
00140135	Community Violence Reduction in central-southern Jonglei and the Greater Pibor Administrative Area (GPAA) – Phase II	UNDP	Project Closed	8,237,961	8,237,961	8,165,900	99.13
00140135	Community Violence Reduction in central-southern Jonglei and the Greater Pibor Administrative Area (GPAA) – Phase II	UNHCR	Project Closed	510,701	510,701	464,887	91.03
00140135	Community Violence Reduction in central-southern Jonglei and the	UNMISS	Project Closed	1,275,162	1,275,162	1,253,624	98.31



	Greater Pibor Administrative Area (GPAA) – Phase II						
00140135	Community Violence Reduction in central-southern Jonglei and the Greater Pibor Administrative Area (GPAA) – Phase II	WFP	Project Closed	5,209,745	5,209,745	5,209,745	100.00
00140597	L Locally-Driven Solutions for Social Cohesion and Promoting Early Recovery in the Country's Former Breadbasket Phase II	IOM	Project Closed	11,372,000	11,372,000	9,134,772	80.33
00140814	Mitigating underlying conflict factors for stability and improved livelihoods in Southern Unit	NGO/UNDP	On Going	9,529,094	9,529,094	3,513,006	36.87
00140814	Mitigating underlying conflict factors for stability and improved livelihoods in Southern Unit	UNMISS	On Going	1,182,480	1,182,480	273,004	23.09
00141203	Kong Koc Phase II: Laying the Foundation for Peaceful, Stable and Resilient Communities along the Border oreo of Greater Ton/ and Northern Lakes State	NGO/UNDP	On Going	5,282,501	5,282,500	335,973	6.36
00141203	Kong Koc Phase II: Laying the Foundation for Peaceful, Stable and Resilient Communities along the Border oreo of Greater Ton/ and Northern Lakes State	UNDP	On Going	2,798,339	2,798,339	817,688	29.22
00141203	Kong Koc Phase II: Laying the Foundation for Peaceful, Stable and Resilient Communities along the Border oreo of Greater Ton/ and Northern Lakes State	UNMISS	On Going	890,020	890,020	2,921	0.33
00141203	Kong Koc Phase II: Laying the Foundation for Peaceful, Stable and Resilient Communities along the Border oreo of Greater Ton/ and Northern Lakes State	WFP	On Going	3,029,141	3,029,141	105,292	3.48
RSR - South Sudan RSRTF: Total				102,316,936	102,303,622	80,766,483	78.95

Stabilization							
00119364	Empowering the Grassroots: Linking the National and Subnational Processes	UNMISS	Operationally Closed	629,802	629,802	542,866	86.20
00120689	Targeted Support to Peace Implementation: Enhancing Political and Civic Space	UNMISS	Operationally Closed	565,533	565,533	532,526	94.16
00123084	Promoting Peace and Solidarity in the Face of COVID-19 in Juba, Bentiu and Wau	IOM	Financially Closed	500,000	500,000	500,000	100.00
00125497	Community Sec for the Most Vulnerable Groups in Jonglei State and GPAA	UNDP	Operationally Closed	1,197,231	1,197,231	1,169,411	97.68
Stabilization: Total				2,892,566	2,892,566	2,744,803	94.89

Resilience							
00125496	Providing Access to Quality Learning through Secondary School Education and Functional Adult Literacy in Jonglei and GPAA	IOM	Financially Closed	802,000	802,000	802,000	100.00



00125496	Providing Access to Quality Learning through Secondary School Education and Functional Adult Literacy in Jonglei and GPAA	UNICEF	Financially Closed	898,000	898,000	898,000	100.00
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Resilience: Total				1,700,000	1,700,000	1,700,000	100.00
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Reconciliation							
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00125498	Reducing Violence & Intercommu	UNHCR	Financially Closed	1,569,284	1,569,284	1,569,284	100.00
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Reconciliation: Total				1,569,284	1,569,284	1,569,284	100.00
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Direct Cost Budget							
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00116144	The South Sudan Reconciliation	UNDP	On Going	5,903,011	6,686,720	5,417,613	81.02
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Direct Cost Budget: Total				5,903,011	6,686,720	5,417,613	81.02
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Grand Total				114,381,796	115,152,192	92,198,183	80.07
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Contributors



Government of
Canada (Former
DFAIT)



Government of
Germany



Government of
Netherlands



Government of
Norway



Government of
Switzerland (Swiss
Agency for
Development and
Cooperation)



Government of
Republic of Korea
(Korea
International
Cooperation
Agency)



Government of
Sweden (Sida)



European Union

UN Participating Organizations

