



CONSOLIDATED ANNUAL FINANCIAL REPORT of the Administrative Agent

UN Uganda MPTF

for the period 24 May 2020 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 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.

Contribution 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 reported by all Participating Organizations for a Fund.

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 **UN Uganda MPTF** 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 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 24 May 2020 to 31 December 2025 and provides financial updates on projects of the **UN Uganda MPTF**, as posted on the MPTF Office GATEWAY (<https://mptf.undp.org/fund/4ug00>).

2025 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **UN Uganda MPTF** 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/4ug00>.

This Multi-Partner Trust Fund operationally closed on **23 April 2024** and is in the process of being financially closed. Subsequent to operational closure, Participating Organizations 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**, **1** contributor deposited US\$ **2,177,013** and US\$ **5,420** was earned in interest.

The cumulative source of funds was US\$ **2,155,022**.

Of this amount, US\$ **2,133,217** has been net funded to **8** Participating Organizations, of which US\$ **2,133,217** has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ **21,770**. Table 1 provides an overview of the overall sources, uses, and balance of the **UN Uganda MPTF** 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	2,177,013	-	2,177,013
Sub-total Contributions	2,177,013	-	2,177,013
Fund Interest and Investment Income Earned	5,396	-	5,396
Interest Income received from Participating Organizations	24	-	24
Refunds by Administrative Agent to Contributors	(27,410)	-	(27,410)
Total: Sources of Funds	2,155,022	-	2,155,022
Use of Funds			
Transfers to Participating Organizations	2,157,036	-	2,157,036
Sub-Total Transfers	2,157,036	-	2,157,036
Refunds received from Participating Organizations	(23,819)	-	(23,819)
Sub-Total Refunds	(23,819)	-	(23,819)
Administrative Agent Fees	21,770	-	21,770
Bank Charges	36	-	36
Total: Uses of Funds	2,155,022	-	2,155,022
Opening Fund balance (1 January)	19,722	-	-
Net Funded Amount	2,133,217	-	2,133,217
Participating Organizations Expenditure	2,133,217	-	2,133,217
Balance of Funds with Participating Organizations	-	-	-

2. PARTNER CONTRIBUTIONS

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

The **UN Uganda MPTF** was funded by **1** contributor, 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.

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

Contributors	Total Commitments	Total Deposits
Government of Norway	2,177,013	2,177,013
Grand Total	2,177,013	2,177,013

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/4ug00>.

3.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

As shown in the table below, the cumulative net funded amount is US\$ **2,133,217** and cumulative expenditures reported by the Participating Organizations amount to **US\$ 2,133,217**. This equates to an overall Fund expenditure delivery rate of **100** 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	
IOM	262,255	262,255	262,255	-	262,255	100.00
UNCDF	208,904	201,554	201,554	-	201,554	100.00
UNDP	183,036	180,381	180,381	-	180,381	100.00
UNFPA	265,148	265,148	265,148	-	265,148	100.00
UNICEF	639,459	639,459	639,459	-	639,459	100.00
UNODC	31,818	25,692	25,692	-	25,692	100.00
UNWOMEN	425,844	418,155	418,155	-	418,155	100.00
WHO	140,571	140,571	140,571	-	140,571	100.00
Grand Total	2,157,036	2,133,217	2,133,217	-	2,133,217	100.00

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.

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	219,989	-	219,989	11.03
Supplies, commodities and materials	449,238	-	449,238	22.53
Equipment, vehicles, furniture and depreciation	19,949	-	19,949	1.00
Contractual Services Expenses	473,606	-	473,606	23.75
Travel	102,335	-	102,335	5.13
Transfers and Grants	377,403	-	377,403	18.93
General Operating	351,193	-	351,193	17.62
Programme Costs Total	1,993,713	-	1,993,713	100.00
¹ Indirect Support Costs Total	139,503	-	139,503	7.00
Grand Total	2,133,217	-	2,133,217	-

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\$ **21,770** 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 no funds were deducted for indirect support cost

5. 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://mptf.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.

UN Uganda MPTF

Annex to Financial Report

Annex. EXPENDITURE BY PROJECT GROUPED BY THEME/OUTCOME

The Annex displays the net funded amounts, expenditures reported and the financial delivery rates by Theme/Outcome by project/ joint programme and Participating Organization

Annex 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 %	
Emergency							
00126339	Emergency assistance to flood	IOM	Financially Closed	241,043	241,043	241,043	100.00
00126504	Life-saving services and socia	UNFPA	Financially Closed	265,148	265,148	265,148	100.00
00126650	Strengthening district capacit	IOM	Financially Closed	21,212	21,212	21,212	100.00
00126682	Improving Water, Sanitation an	UNICEF	Financially Closed	239,776	239,776	239,776	100.00
00126757	Improving Availability and Uti	UNICEF	Financially Closed	399,684	399,684	399,684	100.00
00126901	Increased access to finance fo	UNCDF	Operationally Closed	64,278	64,278	64,278	100.00
00126901	Increased access to finance fo	UNDP	Operationally Closed	64,278	61,623	61,623	100.00
00126901	Increased access to finance fo	UNWOMEN	Operationally Closed	64,278	63,201	63,201	100.00
00126963	Improving Availability and Uti	WHO	Financially Closed	140,571	140,571	140,571	100.00
00127013	Scaling up the Small Business	UNCDF	Financially Closed	144,626	137,276	137,276	100.00
00127167	Promote women-s active partici	UNWOMEN	Financially Closed	96,417	95,554	95,554	100.00
00127279	Strengthening Access to Integr	UNWOMEN	Financially Closed	265,148	259,400	259,400	100.00
00127621	Ensuring human rights complian	UNODC	Financially Closed	31,818	25,692	25,692	100.00
00129086	Support UN Coherence Efforts i	UNDP	Operationally Closed	118,758	118,758	118,758	100.00
Emergency: Total				2,157,036	2,133,217	2,133,217	100.00
Grand Total				2,157,036	2,133,217	2,133,217	100.00

Contributors



Government of
Norway

UN Participating Organizations

