

**AGENCY FOR ACCELERATED REGIONAL
DEVELOPMENT (AFARD)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Agency For Accelerated Regional Development (AFARD)
Annual report and financial statements
For the year ended 31 December 2020

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General information

Board of Directors	:	Rt. Rev. Dr. Sabino Ocan Odoki	Chairperson
	:	Ms. Royce Gloria Androa	Vice Chairperson
	:	Bishop Henry Luke Orombi	Member
	:	Lady Justice Flavia Anglin Senoga	Member
	:	Ms. Silvia Angey Ufoyuru	Member
	:	Mr. Okecha B. Micheal	Board Secretary
	:	Dr. Sam Orochi Orach	Ex-officio Member
Senior Management	:	Dr. Alfred Lakwo	Executive Director
	:	Ms. Florence Candiru	Finance and Administration Manager
	:	Mr. Robert Bakyalire	Programme Manager
	:	Ms. Vuni Julie Flavia	Yumbe Team leader
Registered office	:	Plot 3 - 5 Butiime Road	
	:	Nebbi Municipality, Uganda	
	:	P. O. Box 80	
	:	Nebbi - Uganda	
Independent auditor	:	RSM Eastern Africa	
	:	Certified Public Accountants	
	:	6th Floor, DTB Center	
	:	P. O. Box 31704	
	:	Kampala	
Board secretary/lawyer	:	Mr. Okecha B. Michael	
	:	Okecha Baranyanga & Co. Advocates	
	:	5 Floor Umoja House	
	:	Plot 20 Nakasero Road	
	:	Kampala, Uganda	
Principal banker	:	Centenary Bank	
	:	Plot 1/3/5 Bishop Orombi Road	
	:	Nebbi, Uganda	

Abbreviations and acronyms:

AEO	Agricultural Extension Officer
AES	Agricultural Extension Supervisors
AFARD	Agency for Accelerated Regional Development
ACREP	Atyak Child Rights to Education Project
AFC	Agriculture Finance Company
ALENU	Action for Livelihood Enhancement in Northern Uganda (ALENU)
BOD	Board of Directors
CBT	Community Based Trainers
CBF	Community Based Facilitators
CEGED	Centre for Governance and Economic Development
CEAP	Community Environment Action Plans
CF	Community Facilitators
CLA	Cluster Level Association
ENCDP	Erussi Ndheew Community Development
EC	European Commission
FAB	Farming As a Business
FFSFs	Farmer Field School Facilitators
GAPS	Good Agronomic Practices
GGE	Girls Get Equal
IEC	Information Education Communication
IP	Implementing Partner
KNH	Kindernothilfe
LECS	Local Environment Committees
LLG	Lower Local Government
M&E	Monitoring & Evaluation
MoU	Memorandum of Understanding
NGO	Non-Governmental Organisation
NIDP	Nebbi Inclusive Development
NURI	Northern Uganda Resilience Initiative
PELUM	Participatory Ecological Land Use and Management - Uganda
PI	People's Institutions
PMC	Project Management Committee
PSFU	Private Sector Foundation Uganda
QRM	Quarterly Review Meeting
SHG	Self Help Group
SMC	School Management Committee
UNASO	Uganda National AIDS Services Organisation
UWASNET	Uganda Water and Sanitation NGO Network
UWIN	Uganda Water Integrity Network
VIP	Ventilated Improved Pit Latrine
WENAGIC	West Nile Agriculture Improvement and Conservation
YEEP	Youth Economic Empowerment Project
YMF	Young Model Farmer
YSE	Young Sanitation Entrepreneurs
VSLA	Village Saving and Loan Association

Background information

Agency for Accelerated Regional Development (AFARD) is a local professional, not for profit Non-governmental development agency currently operating in Nebbi, Arua, Yumbe, Pakwach and Zombo districts of West Nile. AFARD was formed in July 2000 and registered with the NGO Board (Reg. No S.5914/3753) and with the Registrar of Companies (Reg. No. 45179).

AFARD is an affiliate member of a number of active networks, namely; Uganda National NGO Forum, Participatory Ecological Land Use and Management - Uganda Chapter (PELUM), Uganda Water and Sanitation NGO Network (UWASNET), Uganda National AIDS Services Organisation (UNASO), District NGO Forum in Nebbi, Yumbe and Moyo Districts and Nebbi AIDS services Organisation Network (NASON).

Vision

"A Prosperous, Healthy and Informed people of West Nile".

Mission

"To contribute to the molding of a region in which the local people, including those who are marginalised, are able to participate effectively and sustainably undertake a lead in the development of the region."

Organizational Objectives;

- To harness the knowledge, skills and experience of the development practioners within the region and channel it for the accelerated, equitable and sustainable development of the region;
- To act as a midwife, an interim link between the grass roots and the sources of the new information, innovations expertise and the funds required for the type of development that places people firmly in the center of all development efforts;
- To avail its expertise by way of consultancy to other development stakeholders interested in obtaining current, detailed, reliable and authoritative information about the region;

Organizational Strategies;

- Skills development covering organizational management and technical training;
- Participatory action research into local problems to make interventions locally sensitive and policy relevant;
- Information gathering and dissemination from and to the grass roots communities informs appropriate for the promotion of knowledge-based growth;
- Resource mobilisation basing largely on locally available resources while external sources are seen as supplements for specific non-substitutable purposes;
- Networking and linkages with other institutions; locally, nationally and globally to share information, useful experiences, skills and other resources;
- Advocacy and lobbying given that regardless of the actors involved development is a human right and must be promoted equitably and to the needs of the voiceless marginalised people;

Thematic Focus

AFARD has a 6-year Strategic Plan 2020 - 2025 that aims to reduce hunger and extreme poverty in 20,000 peaceful families with 138,500 people (70% nationals and 30% refugees; 60% females, 25% youth, and 15% men) for inclusive and resilient livelihoods. For social inclusiveness, AFARD primarily targets children, youth, women, persons living with disabilities and HIV/AIDS. To achieve this goal, AFARD is pursuing six strategic pillars, namely:

- **Pillar 1: Nutrition-sensitive agriculture;** This is to ensure production of diversified food, consumption of diversified foods in hygienic homes and improve vegetation cover and use. To address the high food and nutrition insecurity in the region, AFARD uses climate smart and nutrition-sensitive agriculture practices and community led total sanitation (CLTS) approach.

Thematic focus (continued)

- **Pillar 2: Inclusive Market Participation;** This pillar aims to increased productivity and market access, address youth self-employment in decent jobs and ensure livelihood diversification. To increase family income and net worth, AFARD promotes market-led income diversification strategies through climate smart agribusiness and youth skilling.
- **Pillar 3: Voice and accountability:** Here in, citizen participation in local governance and local government accountability will be addressed. Under this pillar, AFARD addresses the low participation of children youth and women in the affairs of their local governance as well as the abuse meted therefrom.
- **Pillar 4: Organizational Development;** This focuses on a) system and structure improvement, b) staff capacity building, c) financial sustainability development and d) piloting new innovations. To ensure that AFARD is organizationally fit for purpose, investments are made in strengthening the organizational and institutional capacity in areas of Board oversight functions and technical team management competency, as well as capital investments (logistics, software, office space, etc.).

Funding for the year ended 31 December 2020

The projects implemented by AFARD during the year ended 31 December 2020 were funded using internally generated funds and funding from donors including: Kinder-not-hilfe (KNH), Danish International Development Agency, Sall Family Foundation, Horizont3000, Plan International Uganda, Caritas Switzerland, Northumbria university, Inclusion, AWO International, Agriculture Finance Company, PSF-Uganda and European Union.

Key achievements for the Year 2020

- Amidst the COVID-19 pandemic, budget utilization was up to 87%;
- All projects were reviewed with COVID-19 sensitivity so as to adapt activity implementation approach;
- Human resource increased to 106 staff. More community-based extension staff were recruited, trained and equipped to reduce on the case loads of extension officers but also to build sustainable community extension system;
- A communication strategy was developed;
- The AFARD Strategy Monitoring and Evaluation Plan is under final development;
- 98% of the planned crop demonstration plots were set up;
- The AFARD ICT policy is in final stages of development;
- The uptake of vegetable production and consumption increased in the year;
- A few families and groups have picked on tree planting. Refugees are more enthusiastic with fruit tree varieties as opposed to nationals who prefer timber tree varieties;
- Nutrition education has helped to improve diet diversification and children feeding practices;
- With low VSLA savings, some families set up alternative Income Generating Activities;
- Youth are enthusiastic to engage in self-employment and join VSLA;
- Community drive for farming as a business is growing. This has led to the emergence of eight cooperatives (six already registered by close of 2020);
- AFARD Headquarter office construction commenced with good progress and is estimated to be completed by mid-2021.

Challenges

- The outbreak of COVID-19 pandemic slowed down field activities like training, VSLA meetings and savings, group demonstration plot activities among others from March to June reducing fund utilization from the planned 63% to 38% for the period January – June 2020;
- Late onset of rainfall delayed the productive use of the animal traction. To keep the oxen active, farmer groups made the animals to use the carts for transport services within their communities;
- High price fluctuations for especially food stuff increased cost of procurement for some inputs especially beans;
- Delay in getting support from local government staffs especially from the sub county veterinary office due to lack of financial budgets to facilitate their field visits;
- Stray animals continued to destroy crops in the refugee farmlands;
- Low commitment from some animal traction handlers especially in WENAGIC project reduced the effective use of the animals;
- The emerging positive commitment to collective marketing is faced with lack of proper storage facilities to facilitate bulking and hoarding of produce to sell at prime price period.

Objectives of the audit

RSM Eastern Africa (RSM), Certified Public Accountants of Uganda, was appointed by AFARD to carry out an audit of the organisation's financial statements for the year ended 31 December 2020. The audit was conducted in accordance with International Standards on Auditing (ISA).

Scope and objective of the Audit

The objective of the audit was to express an opinion on whether:

- The financial statements present in all material respects the financial position of the organisation as at 31 December 2020 and of incomes and expenditures for the financial year ended;
- That the financial statements have been prepared in compliance with AFARD's accounting policies and guidelines and funding agreements terms and conditions;
- The organisation has complied in all material respects, with the provisions of the funding agreements;

In addition to the above, RSM was also required to provide recommendations on how to improve any weaknesses noted in the system of accounting and internal control of the organisation. RSM was also required to report on the status of implementation of the audit recommendations contained in the report relating to the prior audit.

Audit scope

The audit was conducted in conformity with the International Standards on Auditing. The audit included such tests of accounting records, internal controls, and other procedures as were considered essential for due performance of this audit. The audit particularly covered the following:

- Whether proper accounting records have been kept by AFARD and proper supporting documentation has been filed;
- Carry out an assessment of the accuracy and adequacy of the control of flow of funds, the reflection of bank transactions in books and the reconciliation of bank accounts with bank statements;
- Checking whether there is proper approval of cheque expenditure, with a review of supporting documentation and cheque signing procedures;


Statement of management's responsibilities

Management of AFARD accepts responsibility for preparation of the organisation's report and financial statements set out on pages 10 to 15, in accordance with the organisation's accounting policies. Management of AFARD is also required to ensure that proper accounting records are maintained, which disclose with reasonable accuracy the fund accountability statement and performance of the organisation.

Management accepts the responsibility for the internal controls which it designs and implements to provide reasonable assurance as to the integrity and reliability of the financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates applied on a consistent basis and provisions of funding agreements, and to adequately safeguard, verify and maintain accountability of the assets. The systems and controls include proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties.

The managers are of the opinion that the financial statements present in all material respects the financial position of the organisation as at 31st December 2020 and of its financial performance for the year then ended in accordance with the organisation's accounting policies and donor requirements.

The financial Statements were approved by Management of Agency For Accelerated Regional Development (AFARD) on April 26th 2021 and signed on its behalf by:



Dr. Alfred Lakwo
(Executive Director)

+ 

Rt. Rev Dr. Sabino Ocan Odoki
(Board Chairperson)

Report of the independent auditor to the members of Agency For Accelerated Regional Development (AFARD)

Opinion

We have audited the accompanying financial statements of Agency For Accelerated Regional Development (AFARD) the organisation, set out on pages 10 to 15, which comprise the fund accountability statement as at 31 December 2020, the statement of income and expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of Agency For Accelerated Regional Development for the year ended 31 December 2020, are prepared in all material respects in accordance with the accounting policies described on page 12 of the financial statements.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of accounting and restriction on distribution and use

Without modifying our opinion any further, we draw attention to page 12 in the financial statements which describes the basis of accounting used in preparing these financial statements. The financial statements are prepared to provide information to management and the organisation's donors. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the organisation and its donors and should not be distributed to or used by parties other than the organisation or its donors. Our opinion is not modified in respect of this matter.

Other information

Management is responsible for the other information. Other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies of the organisation and financing agreements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not Detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner responsible for the audit resulting in this independent auditor's report was CPA John Walabyeki, Practising Certificate No. P0301.

John Walabyeki
 CPA John Walabyeki

RSM Eastern Africa
RSM Eastern Africa
Certified Public Accountants
Kampala, Uganda

26th April2021

Statement of income and expenditure

	Notes	2020 Shs'000	2019 Shs'000
Grant income			
Fund balance as at 1 January		206,440	541,034
Grants to AFARD	3(i)	9,311,332	2,911,892
Other income	3(ii)	664,518	675,875
Foreign exchange loss		(8,789)	(15,251)
Total income		<u>10,173,501</u>	<u>4,113,550</u>
Expenditures			
Programme costs	4	8,477,087	3,637,413
Administrative costs	5	590,774	269,697
Total expenditures		<u>9,067,861</u>	<u>3,907,110</u>
Surplus for the year		<u><u>1,105,640</u></u>	<u><u>206,440</u></u>

Notes: Significant accounting policies

1. General information

Agency For Accelerated Regional Development (AFARD) is registered in Uganda under the Non Governmental Organisations registration Act 2016 (Previously CAP 113) as a regional Non-Governmental Organisation without share capital with registration Number 45179. The address of its registered office is on, Butiime Road Plot 3-5, Nebbi Municipal council.

2. Significant accounting policies

The significant accounting policies adopted in the preparation of these general purpose financial statements are set out below:

The financial statements have been prepared under the modified cash receipts and expenses basis of accounting. Therefore, this report is not intended to be presented in conformity with the International Financial Reporting Standards (IFRS). IFRS includes the International Accounting Standards (IAS), IFRS Pronouncements and interpretations of the International Accounting Standards Board (IASB).

b) Revenue

Revenue is credited as income when received provided conditions for receipt have been complied with.

c) Costs

Programme direct costs include expenditures that are attributed to the programme. Where costs are not directly attributed to the programme they are allocated to the various activities.

d) Tangible property and equipment

Tangible property and equipment is expensed in full in year of purchase. The organisation however maintains a fixed asset register.

e) Foreign currency translation

All transactions in foreign currencies are initially recorded in Uganda Shillings, using the spot rate at the date of the transaction. Foreign currency monetary items at the reporting date are translated using the closing rate. All exchange differences arising on settlement or translation are recognised in statement of income and expenditure.

g) Retirement benefit obligation

AFARD contributes to the National Social Security Fund. This is a defined contribution scheme registered under the National Social Security Fund Act. The organization's obligations under the scheme are specific contributions legislated from time to time, and are currently limited to 10% of the respective employees' gross cash emoluments. AFARD's contributions are charged to the statement of income and expenditure in the year to which they relate.

g) Current tax

AFARD has a tax exemption certificate. The organisation deals in activities which are not for profit and therefore the entity is not subject to tax. Accordingly, no provision for current tax is recognised in the financial statement.

Notes (continued)

Grant Income

3(i) Grants to AFARD

	2020	2019
	Shs'000	Shs'000
AFARD Decentralization (PSFU Funded)	11,971	12,904
Panyango Community Project (KNH Funded)	288,473	123,229
Migration Project (Horizont3000 Funded)	675,327	410,626
AWO ADH Project (AWO International Funded)	26,618	189,740
AWO BMZ Project (AWO International Funded)	683,704	236,333
NURI Project (DANIDA Funded)	3,338,842	1,438,736
Skills Acquisition Project (Funded by University of Nothumbria)	13,931	-
ALENU (Caritas Switserland Funded)	2,238,032	-
WENAGIC (Sall Family Foundation Funded)	370,020	-
GGE (Plan International Uganda Funded)	505,298	-
ACREP (KNH Funded)	248,716	-
NIDP (Inclusion Funded)	119,546	-
AFC Local Subsidy (AFC Funded)	319,827	-
AFC (AFC Funded)	462,238	-
Jangokoro Food Security Project (Funded by Manos Unidas)	-	79,850
Erussi Ndheew Community Development (KNH Funded)	-	187,547
Danish Assistance to Refuge (DANIDA Funded)	-	192,689
MAYEP (Self Help Africa Funded)	-	40,238
	<u>9,302,543</u>	<u>2,911,892</u>

Less: Foreign exchange loss

8,789 -

9,311,332 2,911,892

3(ii) Other income

Members contribution	657,028	257,086
Hall Hire	3,000	1,650
Income from Office Rent	4,230	9,000
Interest income	260	138
AFARD contribution (YEPP)	-	310,591
AFARD contribution (AWO)	-	26,590
AFARD contribution (Decentralization)	-	7,250
Honorarion from AFC	-	60,000
Income Guest House Yumbe	-	1,249
Asset Disposal	-	2,320
	<u>664,518</u>	<u>675,875</u>

Notes (continued)

4. Programme costs

	2020	2019
	Shs'000	Shs'000
Erussi Ndheh Community Development (KNH Funded)	3,324	206,499
Panyango Community Project (KNH Funded)	254,043	100,510
WENAGIC (Sall Family Foundation Funded)	341,439	305,999
AFARD Decentralization (PSFU Funded)	11,981	21,068
YEEP (European Union Funded)	1,106	373,568
AWO Project (AWO International Funded)	26,568	204,786
AWO BMZ Project (AWO International Funded)	571,762	233,615
NURI Project (DANIDA Funded)	3,312,474	1,374,862
ATYAK Project (KNH Funded)	151,649	51,346
Migration Project (Horizont3000 Funded)	676,282	446,342
Skills Acquisition Project (Funded by University of Nothumbria)	5,510	-
ALENU (Caritas Switzerland Funded)	2,063,319	-
NIDP (Inclusion Funded)	119,546	-
AFC Local Subsidy (AFC Funded)	315,722	-
AFC (AFC Funded)	447,222	-
GGE (Plan International Uganda Funded)	175,140	-
Jangokoro Food Security Project (Manos Unidas Funded)	-	80,703
Danish Assistance to Refuge (DANIDA Funded)	-	194,745
Food and Nutrition (FAO Funded)	-	77
MAYEP (Self Help Africa Funded)	-	43,295
	<u>8,477,087</u>	<u>3,637,413</u>

5. Administrative costs

Governance	4,480	10,214
Personnel cost	5,491	119,236
Other staff costs	84,529	34,905
Capital costs	312,165	20,261
Office supplies	11,070	6,583
Other costs	164,089	62,311
Sage Accounting Software	8,950	5,952
Visibility	-	3,935
Hall Hire	-	1,200
Development of AFARD Strategic Plan	-	5,100
	<u>590,774</u>	<u>269,697</u>

Notes (continued)

	2020	2019
	Shs'000	Shs'000
6. Cash and Bank		
AFARD Operational Account	1,516	18,501
AFARD Personnel Cost	20,503	310
AFARD Medical Insurance	79,382	70,392
AFARD NURI	90,243	63,874
AFARD WENAGIC - UGX	40,934	12,326
Panyango Community Project	60,173	25,952
AFARD AWO	50	28
AFARD ADA Refugee Project	1,377	2,333
AFARD Community Wide Project (Jangokoro Food Security Project)	61,776	47
AFARD BMZ Account	114,660	118,074
AFARD WENAGIC - USD	364,069	370,047
Erusii/Ndhew Community Development Account - EURO	209	514
AFARD AFC	15,017	-
AFARD AFC Local Subsidy	4,105	-
AFARD ACREP	97,068	-
AFARD GGE	330,159	-
AFARD ALENU	174,520	-
AFARD NORTHUMBRIA	13,755	-
AFARD Graduation Project - EURO	446,288	-
AFARD SURE Project - EURO	284,844	-
AFARD DINU/ALENU - EURO	193	-
AFARD Decentralization	-	9
AFARD YEOP UGX	-	1,076
Erusii/Ndhew Community Development Account UGX	-	2,810
AFARD Jangokoro Food Security Project - EURO	-	185
AFARD AWO Project Account - EURO	-	5,334
	<u>2,200,841</u>	<u>691,815</u>
7. Advances	<u>-</u>	<u>29</u>
8. Deferred Income		
AFARD WENAGIC ACCOUNT - USD	364,069	485,404
AFARD GRAND Project - EURO	446,288	-
AFARD SURE Project - EURO	284,844	-
	<u>1,095,201</u>	<u>485,404</u>

9. Contingent liability

No provision has been recognised in these financial statements as management does not consider any probable loss will arise.

10. Events after the end of the reporting period

There were no events after the end of the reporting period and through to the date of these financial statements that require disclosure.

Appendix: Fund accountability statements for individual projects implemented during the year

The fund accountability reports for the different projects implemented by AFARD during the year compared to the budget are as follows;

Appendix I: Support to refugees and host communities in northern uganda (AFC Agriculture Local Subsidy Project)**Fund Accountability Statement for the year ended 31 December 2020****Project duration: 2019- 2022**

Project Objective: Implementation of training and /or capacity development activities to refugees and host communities

Funder: AFC Agriculture & Finance Consultants GmbH

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	-
Grants and Donations	-	319,827
Total Income	-	319,827
Expenditure		
Administrative cost	852	722
Consultancy fees	307,020	307,020
Bicycles	7,980	7,980
Total Expenditure	315,852	315,722
Surplus for the Year		4,105

Appendix II: Support to refugees and host communities in Northern Uganda (AFC Agriculture Project)

Fund Accountability Statement for the year ended 31 December 2020

Project duration: 2019- 2022

Project Objective: Implementation of training and /or capacity development activities to refugees and host communities

Funder: AFC Agriculture & Finance Consultants GmbH

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	462,238	-
Grants and Donations	-	462,238
Total Income	462,238	462,238
Expenditure		
Administrative cost	3,163	3,163
Personnel cost	343,769	343,769
Medical insurance	37,765	37,765
CBT VSLA training cost	12,773	12,773
Training in FFS methodology	18,600	18,600
Consultancy fees	31,152	31,152
Total Expenditure	447,222	447,222
Surplus for the Year	15,016	15,016

Appendix III: AWO ADH Project

Fund Accountability Statement for the year ended 31 December 2020

Project Duration: January 2019-December 31, 2019

Project objective: To contribute to Food and Income Security of 150 South Sudanese Refugees and Host Communities HH (1270 People) in Yumbe District, Uganda

Funder: AWO International

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	28
Grants and Donations	-	26,590
Total Income	-	26,618
Expenditure		
Administration	26,540	26,568
Total Expenditure	26,540	26,568
Surplus for the Year		50

Appendix IV: Girls Get Equal (GGE)

Fund Accountability Statement for the year ended 31 December 2020

Project duration: 2020- 2024

Project Objective: To reduce incidents of Child early and forced marriage in 100 communities in the 4 districts of (Adjumani, Pakwach and Zombo) in the Western Nile region.

Funder: Plan International Uganda

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	-
Grants and Donations	521,638	505,298
Total Income	521,638	505,298
Expenditure		
1.1 AFARD- 3 Project Coordinators 100%	36,000	12,000
1.2 AFARD-Finance & Administration Manager 15%	7,340	7,340
1.3 AFARD Accountant 35%	7,340	7,340
1.4 AFARD Executive Director 10%	10,136	10,136
1.5 AFARD Programmes Manager 15%	7,340	7,340
1.6 AFARD Project Assistant 100%	9,000	3,000
2.1 Airtime - accountant 50%	210	140
2.12 Internet(Nebbi & Zombo) 17%	4,200	1,400
2.13 Contribution to board meeting 25%	2,000	2,000
2.14 Board monitoring 25%	4,250	4,250
2.15 Electricity (Nebbi) 9%	480	320
2.16 Fees for sign posts 100%	500	500
2.23 Bank charges 100%	450	292
2.3 Airtime ED 25%	240	160
2.4 Airtime FAM 25%	240	160
2.5 Airtime PM 25%	240	160
2.2 Airtime - project staff 100%	630	245
2.20 COVID items for staff 100%	800	800
2.21 Service of generator 11%	960	480
2.7 Car service 7%	2,400	2,400
2.8 Car tyres 20%	7,500	7,500
3.1.1.1 Conduct agri-enterprise viability assess	16,620	9,750
3.1.1.2 Conduct labour market assessment for youth	8,550	7,400
2.17 Fuel for generator 8%	1,200	-
2.18 Rent (Zombo) 100%	2,100	-
2.19 Security (Nebbi Office) 10%	2,400	-
2.22 Office consumables 100%	4,200	-
2.10 Motorcycle service 100%	2,400	-
2.11 Motorcycle tyres 100%	800	-
2.6 Car repair 11%	1,700	-
2.9 Motorcycle repair 100%	800	-

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	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Expenditure (Continued)		
3.1.2.1 Conduct capacity assessment of TVET	8,420	8,590
3.2.1.1 Selection and training of 200 mentors	49,033	47,332
3.2.1.2 Formation of 100 youth VSLA groups	28,775	28,652
3.2.1.3 Train 100youth VSLA groups on IGA,Fin	8,775	3,255
3.3.1.1 Mapping and formation of 100 family grps	5,055	2,200
3.1.2.2 Develop functional market oriented youth	24,975	-
3.1.2.3 Orient 100 tutors and lecturers from 4	25,337	-
3.1.3.1 Place 100youth on apprenticeship trainin	43,125	-
3.1.4.1 Develop artisan based curriculum for tra	8,450	-
3.1.5.1 500youth trained on vocational skills	43,000	-
3.1.5.2 Startup kits for youth in vocational ski	20,971	-
3.1.5.3 Startup kits for youth agric entre	20,971	-
3.3.1.2 IGA investment start capital	89,927	-
4.1 Audit, Monitoring and evaluation	1,798	-
Total Expenditure	521,638	175,142
Surplus for the Year	-	330,156

Appendix V:AFARD Decentralisation (PSFU) SDF Project

Fund Accountability Statement for the year ended 31 December 2020

Project duration: 2018 - 2020

Project Objective: Facilitate training in Poultry production and post-harvest handling (ref. W2/01/726/2017).

Funder: PSF - Uganda

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	9
Grants and Donations	-	11,971
Total Income	-	11,981
Expenditure		
Support to AFARD Staff Fund	11,839	11,839
Bank Charges	142	142
Total Expenditure	11,981	11,981
Surplus for the Year		-

Appendix VI: Youth Economic Empowerment (YEEP)

Fund Accountability Statement for the year ended 31 December 2020

Project duration: July 2016-June 2019

Project objective: To contribute to youth inclusive economic growth and poverty reduction in West Nile region of Uganda through sustainable and gainful employment opportunities (for 2,500 youth).

Funder: European Union

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	1,106
Grants and Donations	-	-
Total Income	-	1,106
Expenditure		
Administration	1,000	1,000
Bank Charges	106	106
Total expenditure	1,106	1,106
Surplus for the Year		-

Appendix VII: Strengthening Resilient Livelihood Project (RELIP)

Fund Accountability Statement for the year ended 31 December 2020

Project Duration: 2019- 2022

Project objective: To ensure that Refugee and host communities in Yumbe District are economically integrated and have resilient livelihoods

Funder: AWO International

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	2,718
Grants and Donations	619,733	683,704
Total Income	619,733	686,422
Expenditure		
1.1.1 Form and strengthen 8 FGs	2,600	2,600
1.1.2 Procure and distribute agricultural inputs	51,338	51,338
1.1.3 Train in Good Agricultural and Climate smart practices	11,374	1,664
1.1.4 Train in Kitchen gardening	50	1,010
1.1.5 Train in safe nutrition	960	960
1.1.6 Organise annual cooking galla	3,075	3,075
1.1.7 Train AFARD in TOT kitchen gardening	2,815	2,815
1.1.8 Training on COVID 19	2,480	2,480
1.2.1 Train in VSLA methodology	8,630	6,247
1.2.2 Procure and distribute startup and value addition kits	92,496	89,611
1.2.3 Train in Good Agricultural and Climate Smart Practices	7,762	11,541
1.2.4 Train in Good Business Management Practice	1,360	1,280
1.2.5 Train in value addition	1,560	2,334
1.2.6 Conduct Business mentorship	1,260	1,120
2.8 Animal Traction	76,000	72,500
2.9 Training Oxen Handlers	45,898	42,732
1.3.1 Train in family planning	2,170	2,570
1.3.2 Train in gender equality	16,875	16,161
1.3.3 Train in Tree Planting and management	14,894	17,369
1.3.5 Hold community dialogue	30,996	32,035
3.7 Initial and Equipment support for Patner	59,397	59,397
5.2.1 Executive Director(6%)	13,315	13,315
5.2.2 Programmes Manager(10%)	10,966	10,966
5.2.3 Finance & Aministrative Manager(10%)	10,966	10,966
5.2.4 Yumbe Team Leader(29%)	13,002	13,002
5.2.5 Project Officer(100%)	48,100	48,100
5.2.6 Accountant(29%)	13,315	13,315
5.2.7 Yumbe Driver(50%)	3,029	3,029
5.2.8 Yumbe Watchman(50%)	3,786	3,786
5.3.1 Local Poultry Market Assessment Study	-	2,718
5.3.2 GALs Methodology Training Expert Fee	5,000	5,000
5.4.1 Telephone cost	1,200	678
5.4.2 Vehicle Maintenance	1,200	1,200

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	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Expenditure (Continued)		
5.4.3 Motorcycle Maintenance	840	1,206
5.4.4 Bank Charges	600	754
5.4.5 Personal Protective Equipment(COVID 19)	5,564	3,084
5.4.6 Institutional Development	30,659	-
6.2.1 Coordination/Monitoring visits	5,580	6,480
6.2.2 Hold stakeholders meetings	1,950	1,950
6.2.3 Hold District & \and Board monitoring/Rerview	4,981	5,379
6.2.4 Annual review/Evaluation meeting	6,530	3,280
6.2.5 Designing and Printing Visibility Materials	2,660	2,715
6.2.6 Contribution to AFARDs Annual Financial Audit	2,500	-
Total Expenditure	619,733	571,762
Surplus for the year	-	114,660

Appendix VIII: Skills acquisition and employability through volunteering by displaced youth in uganda project.

Fund Accountability Statement for the year ended 31 December 2020

Project duration: 2019 - 2021

Project Objective: To advance knowledge and understanding through teaching and research and to contribute to an economically diverse nation

Funder: UNIVERSITY OF NORTHUMBRIA AT NEWCASTLE

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	5,334
Grants and donations	-	13,931
Total income	-	19,265
Expenditure		
Stakeholders meeting	5,035	5,035
Bank charges	483	475
Total expenditure	5,518	5,510
(Deficit)/Surplus for the year	(5,518)	13,755

Appendix IX: WENAGIC Project

Fund Accountability Statement for the year ended 31 December 2019

Project duration: 2017- 2021

Project Objective: To support a sustainable and equitable food and income security of 450 smallholder farmer households.

Funder: Sall Foundation INC.

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	12,326
Grants and Donations	361,998	370,047
Total Income	361,998	382,373
Expenditure		
Staff Training & capacity building-AFARD	3,744	3,744
Member mobilisation (awareness & recruitment)	1,365	525
Evaluating the co-operative	2,500	1,250
Training the interim leaders	9,742	7,236
Conduct a feasibility (viability & sustainability)	4,500	2,250
Development of business plan/work plan	6,500	3,250
Completing application form for registration	1,500	750
Obtaining 1st set of by laws	3,500	1,750
Capacity building for the leaders	8,864	1,050
Business mentorship and coaching	18,000	9,000
Filling returns	389	250
Market surveys/linkages	6,000	6,344
Kitchen gardening	2,084	2,084
Animal traction followup	4,500	3,400
Climate smart training	24,000	24,000
Digital weighing scale	1,500	1,500
Startup branded packing materials	8,003	8,890
Tree seedlings	20,250	21,060
Transport cost for input delivery	10,000	10,000
Books of accounts	300	253
Furniture (3 tables & 40 plastic chairs)	1,800	1,790
Filling cabinet (1pc)	750	900
Vemipro organic fertilizers for Rice	1,000	1,000
Rice hurler repairs	205	510
Training and management inputs	36,256	36,256
0.0 Field officer(100%)-Bashir	24,000	24,000
0.0 Field officer (100%)-Moses	6,000	6,000
0.0 Yumbe team leader(50%)	18,000	18,000
Selection of task force promoters	1,568	-
Opening an account	150	-
Payment for registration	150	-
Registering the cooperative	600	-
Organise first AGM	5,318	-

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	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Expenditure (Continued)		
0.0 Project coordinator(50%)	18,000	21,000
0.0 Finance & Administration manager(25%)	12,000	12,000
0.0 Accountant (20%)	9,000	9,000
0.0 Executive Director (10%)	24,000	24,000
A0.0 Telephone cost	2,400	2,850
A0.0 Office stationery	1,200	1,984
A0.0 Motor cycle maintainance	4,200	2,800
A0.0 Support to proposal development	10,040	10,700
A0.0 Bank charges	780	630
A0.1 Procurement of equipment and visibility material	20,956	20,956
A0.2 Board monitoring	3,480	1,725
A0.3 Management monitoring visits	3,780	5,595
A0.5 Financial audit	14,000	5,000
A0.6 Conduct district review and close out	5,124	5,055
Overstated 2019 closing balance	-	12,313
Total Expenditure	361,998	332,650
Surplus for the year	-	49,724
Exchange loss	-	(8,789)
Fund balance for the year	-	40,934

Appendix X: Migration Project

Fund Accountability Statement for the year ended 31 December 2020

Project Duration: 2020-2022

Project objective: Secure Livelihoods for South Sudanese Refugees and Host Communities in West Nile region, Uganda

Funder: HORIZONT3000, Austrian Organisation for Development Cooperation.

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	2,333
Grants and donations	676,793	675,327
Total income	676,793	677,660
Expenditure		
1.1 Executive Director (AFARD- 12%)	24,000	24,000
1.1.2 Finance & Administration Manager (AFARD -25%)	24,000	24,000
1.1.3 Yumbe Team Leader (AFARD -50%)	20,400	20,400
1.1.4 Field Officers (3 AFARD-100%)	66,600	66,600
1.1.5 Accountant (AFARD-25%)	9,600	9,600
1.1.6 Driver (AFARD-50%)	4,800	4,800
1.1.7 Watchman (AFARD-50%)	3,600	3,600
1.1.9 Stipend for FFS facilitators	9,000	9,000
1.3.2 A0.4 Conduct gender analysis	6,750	12,000
1.3.3 A1.4: Train in kitchen gardening	3,500	3,920
1.3.5 A2.3: Conduct market linkages – marketing strategy	6,750	147
1.3.6 A3.1: Conduct labor market scan	6,750	9,429
1.3.7 A3.4: Train in VSLA - market assessment for informal business opportunities	4,750	2,071
1.4.1 Transport for ago-inputs	7,500	6,500
1.4.4 Transport for value addition inputs	3,000	2,000
1.4.8 Internal travel costs (fuel - AFARD)	1,800	3,363
2.1 Laptop	2,000	2,100
2.2 Vegetable seeds	15,000	6,500
2.3 Cassava cuttings (for host communities)	45,000	38,320
2.4 Sorghum (for refugees)	8,750	11,137
2.6 Pumpkins seeds	750	790
2.7 Forked hoes (with handle)	5,000	5,000
2.11 Onion	4,320	11,100
2.12 Simsim	8,000	7,920
2.13 Water melon	2,000	1,200
2.14 Agro-chemicals	750	740
2.16 Paste grinding machine	5,000	6,510
2.17 Packaging machine	1,995	465
1.3.1 A0.2: Conduct staff induction	2,000	-
1.4.5 Transport for youth startup kits	3,000	-
1.4.7 Transport for seedling distribution	2,250	-
2.5 Pawpaw seeds	800	-

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	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Expenditure (Continued)		
2.18 Packaging materials	12,000	12,390
2.19 Tauplins	4,250	6,250
2.20 Digital scale	1,000	1,000
2.21 Solar power	5,000	-
2.22 Production house	5,000	431
2.23 Assorted tools, stock, etc for youth in vocational skills	80,000	79,908
2.25 Tree seedlings	22,500	20,100
3.1 AO2: Staff induction (VSLA agro-input product, IGA-SPM)	8,250	8,335
3.2 A1.1: Conduct refresher training farmer field school facilitators (FFSF)	9,530	9,990
3.3 A1.2: Establish Farmer field school learning sites	2,760	2,595
3.4 A1.4: Train in Kitchen gardening	3,867	6,308
3.5 A1.5: Conduct nutritional education	3,967	3,760
3.8 A2.2: Conduct agribusiness mentoring and coaching	1,540	1,360
3.9 A3.2: Train youth, women and girls in entrepreneurship skills	2,600	2,699
3.10 A3.3: Train and equip youth, women and girls in marketable vocational skills	108,000	123,883
3.11 A3.4: Train in Village Savings and Loans Association (VSLA)	1,499	1,813
3.12 A3.5: Train FFS members in IGA management	2,067	1,900
3.13 A3.6: Conduct business mentoring and coaching	1,400	1,300
3.16 A4.4: Support LECs to implement CEAP	375	375
4.1.1 Telephone cost	2,100	2,600
4.1.2 Internet	3,600	4,152
4.1.3 Electricity & water bills	1,200	190
4.1.4 Fuel for standby generator	264	-
4.1.5 Stationery and computer consumables	2,400	2,862
4.1.6 Motor vehicle maintenance	3,000	4,614
4.1.7 Contribution to office consumables	4,800	5,844
4.1.8 Motor cycle maintenance and repairs	3,600	2,023
4.1.9 Periodic performance report production	2,473	2,473
4.1.10 PSC meetings	4,000	2,370
4.2.1 Bank charges (AFARD)	1,200	980
6.1 A0.3 Stakeholders meetings	2,637	2,365
6.3 Attend LSWG meetings	5,400	6,204
6.4 A0.7: Field visits by management staff and board of directors	3,260	2,665
6.6 A0.9: Hold annual district monitoring, review and learning workshops	2,735	2,735
8.0 New : COVID-19 Measures	49,105	50,463
3.17 A4.5: Hold dialogue meetings	-	1,817
3.7 A2.1: Develop farming as a business for FFS members	-	4,317
Total expenditure	676,793	676,283
Surplus for the Year		1,377

Appendix XI: Erussi NDHEW Community Development Deleopment Projec (ENC DP)-KNH
Fund Accountability Statement for the year ended 31 December 2020

Project Duration: 2015-2019

Project objective: Education, the realization of children's rights and the rehabilitation and development of marginalized children/adolescents and their communities, while taking into consideration relevant cultural, social and religious aspects.

Funder: Kinder Not Hilfe (KNH)

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	3,324
Grants and donations	-	-
Total income	-	3,324
Expenditure		
Salaries	1,870	1,870
Telephone	50	50
Motorcycle repair	117	117
Transfer to panyango CDP account	609	609
Bank charges	678	678
Total expenditure	3,324	3,324
Surplus for the year		-

Appendix XII: Atyak Child Rights to education project (ACREP)

Fund Accountability Statement for the year ended 31 December 2020

Project Duration: 2020 - 2023

Project objective: To Carry out Child Rights Situation Analysis of the violation of the right of children to Education in Atyak- Subcounty, Zombo District, Uganda

Funder: Kindernothilfe (KNH)

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	-
Grants and Donations	229,023	248,716
Total Income	229,023	248,716
Expenditure		
1.1.1 Carry out sensitization meetings for parents and community members	226	226
1.2.1 Sensitize children on importance of education, career guidance and counseling sessions	719	719
2.2.1 Hold community dialogue meetings	2,720	120
3.1 Form and strengthen 4 Child Rights Advocacy Committees (CRACS)	1,131	1,131
3.1.1 Formation of CRACS	1,131	1,131
3.1.2 Train CRACS on their roles and responsibilities	1,119	1,119
3.1.3 Hold CRACS Quaterly review meetings	2,825	2,720
3.1.5 Hold training on reusable pads for girls	2,271	2,219
3.3.1 Form and strengthen child protection committees	231	231
3.3.2 Train child protection committees on their roles	231	231
3.3.4 Conduct quaterly meetings with CPCs	2,834	2,834
2.2 Train CRACs on their roles and Responsibilities	1,131	231
1.3 Commemorate Day of the African Child	4,805	-
2.1 Conduct stakeholders dialogue events involving all stakeholders	3,119	-
2.2 Conduct Radio Talk Shows	2,520	-
1.1.2 Conduct outside radio broadcasting	1,320	-
1.1.3 Conduct trainings on Human rights	756	-
2.3 Sensitize parents, local leaders, government and communities on relevant laws against human harmful norms and cultural practices and girl child education	219	-
2.3.1 Hold sensitization meetings	219	-
3.3 Sensitize children and stakeholders on CP initiatives	1,074	-
3.4 Facilitate children to attend Sub County planning meetings	300	-
4.2.1 Form CRACs	1,131	-
4.2.3 Hold CRACs quarterly review meetings	2,834	-
4.2.5 Train Girls on making re-usable pads	2,331	-
4.2.7 Form and strengthen debate clubs in schools and hold inter school debate competitions	4,034	-
4.2.8 Facilitate children to attend Sub County facilitation meeting	300	-
4.3 Sensitize children & School Management Committees on CP initiative	1,074	-
4.4 Build capacity of School Management teams (SMCs, PTAs and staff) to make schools safe and child friendly	219	-
4.4.1 Hold sensitization meetings with School Management teams on their roles and responsibilities	219	-

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	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Expenditure (Continued)		
0.2 Staffing	10,500	4,350
0.3 Hold stakeholders briefing meetings	2,239	2,239
0.4 Form and induct PMC	898	898
0.5 Build the capacity of AFARD staff on child protection policies and case management	9,342	9,398
0.7 Conduct staff meetings	120	120
0.8 Conduct management meetings	400	400
0.9 Conduct PMC meetings	2,240	1,950
0.10 Hold 3 annual project performance review meetings	3,428	3,340
0.11 Support Board visits and meetings	2,550	2,550
Basic Salary	40,800	40,800
Leave Allowance	3,060	3,060
N.S.S.F 10%	4,080	4,080
Medical Insurance	3,264	3,264
Provident fund 15%	6,120	6,120
Workmans compensation	612	612
Running costs	10,650	6,312
Stationaries	2,195	2,225
Welfare	2,781	2,777
Repair and maintainance	1,500	68
Assets	53,015	44,174
0.13 Conduct 3 financial audits	5,000	-
4.4.2 Conduct quarterly review meetings with school management	2,780	-
0.6 Conduct baseline survey	5,000	-
4.4.3Conduct dialogue meetings on special needs	269	-
4.5 Support schools to intergrate feeding programmes	219	-
4.5.1 Conduct advocacy meetings on school feeding programmes	2,219	-
4.5.2 Form and strengthen feeding programmes committees	2,209	-
4.5.3 Hold FPCs bi-annual meetings	2,819	-
4.5.4 Support schools to establish kitchen gardens	3,956	-
Hospitality for visitors	725	-
Annual data collection	990	-
Total expenditure	229,023	151,649
Surplus for the year	-	97,067

Appendix XIII:Panyango community development project

Fund Accountability Statement for the year ended 31 December 2020

Project Duration: 2019-2025

Project objective: To contribute to an empowered community of Panyango Sub-County to protect the rights of children and ensure their basic needs are met."

Funder: Kinder Not Hilfe (KNH)

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	25,952	25,952
Grants and Donations	274,386	288,473
Total Income	300,338	314,425
Expenditure		
1.1.1 Create Community Awareness about the project	390	390
1.1.2.1 Form New SHGs	1,283	1,275
1.1.2.2 Form New CLAs	592	456
1.1.3 Hold 1 SHG Days	3,360	-
1.2.1 Train CFs in SHGs and CLA concept	525	350
1.2.1.1 Train SHGs in SHG Concept	525	350
1.2.1.2 Train CLAs in CLA concept	525	350
1.2.2 Conduct IGA assessment	254	-
1.3.1 Conduct monthly CFs meetings	440	330
1.3.2 Conduct Quaterly CLA meetings	260	185
1.3.3 Conduct biannual self monitoirng & assessment for SHGs and CLAs	296	258
1.3.4 Conduct peer learning visits among CLAs and SHGs	6,240	5,650
1.4.1 Conduct need assessment	321	321
1.4.2 Conduct need based training	2,500	-
1.4.3 Train SHG members on nutrition	2,860	3,080
1.4.4 Train SHGs on kitchen gardening	2,816	3,616
2.1.1 Train CLAs on Children Group concept	496	496
2.1.2 Form Children Groups	1,526	476
2.1.3 Train CFs & CG Book writers	1,529	476
2.1.4 Train CGs on the CG Activities	2,486	2,618
2.1.5 Hold Education counselling & guidance days	1,532	955
2.2.1 Train CG Sub comitees & CFs on Child rights	1,128	419
2.2.2 Train CG Members on child rights and protection	1,220	147
2.2.3 Conduct community outside radio broadcast on child rights and womens rights	2,532	66
2.2.4 Sensitise local leaders and SHGs on child and womens rights	314	314
2.2.5 Train CLA/CFs members on responsible parenting	646	-
2.2.6 Train SHG members on responsible parenting	220	110
2.3.1 Train CLAs in advocacy skills	346	346
2.3.2 Support Subcounty to develop by laws	3,743	147
2.3.3 Sensitise the comm on child protection	720	220
2.3.4 Hold advocacy dialogue meeting	283	110
2.3.5 Support PIs to participate in Local Government Plannining meetings	225	-
2.3.6 Celebrate 1 Day of African Child	4,683	158

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	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Expenditure (Continued)		
3.1 Train CLAs on CBT Concept	275	138
3.2 Assess CLAs readiness for CBT select CBT committees	341	171
3.3 Train CBT Commites on their roles and Responsibilities	311	156
3.4 Support CLAs to conduct labour market scan	220	110
3.5 Support CBTs to form youth groups	230	115
3.6.1 Train youth in group dynamics and management skills	252	126
3.6.2 Train youth groups in Saving and credit management	302	151
3.6.3 Train Youth groups in business management	299	150
3.7 Train youth in CBT skills	7,676	-
3.8 Hold business clinics and linkages	226	75
4.1 Staffing	15,160	12,000
4.4.1 Conduct baseline survey	5,000	5,050
4.4.2 Conduct staff meetings	176	176
4.4.3 Conduct management meetings	800	-
4.4.4 Conduct PMC meetings	3,252	2,639
4.4.5 Hold 6 annual project performance review meetings	3,632	3,594
4.4.6 Support board visits and meetings	2,550	1,500
4.4.8 Conduct 6 financial audits	10,000	5,000
4.5.1 Sensitise the community on child sponsorship	220	220
4.5.4 Routinely monitor the sponsored children	316	202
4.5.5 Annual letter writing by children	3,617	3,964
4.5.6 Process christmas cards for the 400 sponsored children and organise Christmas party	4,026	1,976
Basic salary	104,400	104,400
Leave allowance	7,830	7,830
N.S.S.F 10%	10,789	10,440
Medical insurance	8,352	8,352
Provident fund 15%	19,290	19,290
Workmans compensation	3,132	3,132
Running costs	26,088	24,455
Stationery	1,295	1,594
Welfare	4,590	4,976
Hospitality for visitors	870	862
Repairs and maintainance	2,060	2,125
Assets	4,105	4,105
Annual data collection	1,840	1,300
Total expenditure	300,338	254,043
Surplus for the year	-	60,382

Appendix XIV:Northern Uganda Resilience Initiative (NURI) Project
Fund Accountability Statement for the year ended 31 December 2020

Project Duration: 2019-2023

Project Objective: To increase resilience and create equitable participation of Northern Uganda in the economic development of the country and to increase the production and marketing of agricultural produce for small scale farmers

Funder: DANIDA

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	63,874
Grants and Donations	3,983,400	3,338,842
Total Income	3,983,400	3,402,717
Expenditure		
1.1.1a Assessment of new farmer groups	9,738	9,738
1.1.1b Planning for old project farmer groups	819	819
1.1.1c Train new staff on enterprise selection	2,044	2,044
1.1.2a Preparation of PMPs	13,350	13,350
1.1.2b Refresher of Old AEOs on PMP preparation	4,238	4,238
1.1.2c Pretest of PMP tool by new AEOs	1,121	1,121
1.1.2d Induction of new AEOs, AESs & VOs	820	939
1.1.3a Training in climate smart agriculture	271,346	176,757
1.1.3b Refresher on applicable CSA practices	12,045	8,330
1.1.3c Demo establishment	75,591	141,438
1.1.3e Radio talk show	87,660	55,881
1.1.4a Enterprise selection(train on cost benefit)	3,215	3,215
1.1.4b Organise stakeholders review meetings	22,459	22,426
1.1.4c Marketing activities	602,258	573,308
1.1.4d Sensitization of AEOs on collective mark	4,675	5,688
1.1.4e Qtrly review with old project groups	3,274	474
1.1.4f 50% Co-funding support to old grps	518,910	489,562
1.2a VSLA Activities-staff employed in 2020	114,308	99,101
1.2b Assessment of new farmer groups	6,562	3,186
1.2c Sensitization of AEOs on VSLA methodology	1,783	1,783
1.3a1 Airtime	2,700	3,215
1.3a10 Service of equipment	111,000	62,048
1.3a11 Team building	124,500	24,351
1.3a12 Furniture and equipment	82,259	75,254
1.3a13 Staff capacity building	14,400	23,180
1.3a15 Motorcycle purchase	275,864	275,864
1.3a2 Vehicle cost	74,800	49,675
1.3a3 Internet	15,840	10,142
1.3a4 Salary topups	1,029,103	769,650
1.3a5 Board cost	30,000	33,515
1.1.3d Open day event	60,900	-
1.3a14 IP coordinators meeting	3,200	-

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	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Expenditure (Continued)		
1.3a6 Administration costs	100,355	90,555
1.3a7 Other costs	20,800	139,853
1.3a8 Rent	9,000	2,592
1.3a9 Armed security	34,800	8,880
1.3b Assessment of new FGs (VSLA)	208,858	107,103
1.4a DLG monitoring	28,805	23,202
Total expenditure	3,983,400	3,312,474
Surplus for the year	-	90,243

Appendix XV: Action for Livelihood Enhancement in Northern Uganda (ALENU)

Fund Accountability Statement for the year ended 31 December 2020

Project duration: 2020- 2024

Project Objective: Improving livelihoods through increased production of diversified food, enhanced market opportunities and better maternal and child nutrition.

Funder: EUROPEAN UNION THROUGH CARITAS SWITZERLAND

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	-
Grants and Donations	2,402,476	2,238,032
Total Income	2,402,476	2,238,032
Expenditure		
1.1.1.2 Executive Director (15%)	33,283	33,283
1.1.1.4 Technical Advisor (40%)	41,591	41,591
1.1.1.5 Project Officers (100%)	120,000	120,000
1.1.2.1 Driver (100%)	3,600	3,600
1.1.2.2 Administrative assistant (100%)	12,000	12,000
1.1.2.3 Accountant (60%)	9,558	9,558
1.3.2.1 Perdiems for missions	8,700	8,665
2.2 Travel	21,188	23,075
4.1.1 Vehicle and motorcycle fuel	25,252	21,316
4.1.2 Vehicle insurance, tyres, service repairs	32,647	9,718
4.1.3 Motorcycle insurance, tyres, service, repairs	7,896	654
4.2 Office rent	6,000	1,473
4.3 Consumables-office supplies	6,000	5,535
4.4.1 Staff telephone communication and data	5,964	5,006
4.4.2 Utilities-water	2,160	500
4.4.3 Utilities-electricity and generator	3,180	2,702
4.4.4 Website, internet, IT costs	6,000	3,682
5.1.3 Manuals (VSLA, Agroecology, IGA, Fin	140,000	155,965
5.1.4 Train poultry paravets and VSLA	50,000	32,540
5.3.1 Contribution to institutional audit	3,000	3,200
5.3.2 Contribution to institutional planning and reflection	4,000	951
5.3.3 Contribution to institutional planning and reflection	4,000	4,000
5.5 Security services	5,755	480
5.6 Financial services	2,400	1,596
5.7 Cost of conferences	35,200	14,390
5.8.1 T Shirts	11,667	11,667
5.8.2 Pull ups, banners, tear-drops	4,000	3,935
5.8.3 Project sign post	1,200	1,190
6.0 Staff recruitment and induction	5,467	3,251
6.2.1 Develop trainer manuals on production.	448,200	311,093
6.2.1a Set up group demo gardens	38,748	14,845
6.2.1b Provide start-up kits	1,055,878	1,055,893
6.1 Project inception meeting	-	7,419

	Budget 2020 Ushs'000	Actual 2020 Ushs'000
Ecpenditure (Continued)		
6.2.1c Conduct agroecology and poultry management training	27,000	23,383
6.2.3 Facilitate 600 Outreaches by local government	13,000	6,080
6.4.1 Train VSLA mentors on VSLA methodology	108,450	62,890
6.4.2 Train FG Members in VSLA and peovide FGs	15,000	15,000
8.0 Finance & Admnistration manager (30%)	34,660	31,193
6.2.4 Sensitize community leaders	34,000	-
6.3.1 Organise seasonal agro input fairs	13,332	-
6.4.4 Link SACCOs and progressive FGs	2,500	-
Total expenditure	2,402,476	2,063,319
Surplus for the year	-	174,713

Appendix XVI: Nebbi INclusion Development project (NIDP)

Fund Accountability Statement for the year ended 31 December 2020

Project Duration: 2020-2026

Project objective: To improve the quality of life of the people in the project area and Micropartnership approach is tested and improved for replicability of Inclusion's approach in fighting global poverty

Funder: INclusion

Income	Budget 2020 Ushs'000	Actual 2020 Ushs'000
At 1 January	-	-
Grants and donations	-	119,546
Total Income	-	119,546
Expenditure		
WELLE payments	119,500	119,500
Bank charges	46	46
Total expenditure	119,546	119,546
Surplus for the year		-

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Appendix XVII: Property and equipment schedule (summary of fixed asset register)

	Free-hold land Ushs '000	Buildings Ushs '000	Motor vehicles and cycles Ushs '000	Furniture Ushs '000	Equipment Ushs '000	Computer equipment Ushs '000	Work in progress Ushs '000	Total Ushs '000
Cost								
At 1 Jan 2020	40,611	399,165	1,345,124	100,105	240,239	100,774	336,328	2,562,347
Revaluation	144,132	744,372	-	-	-	-	-	888,504
Transfer	-	336,328	-	-	-	-	(336,328)	-
Additions	-	-	48,757	3,660	38,887	15,700	-	107,004
At 31 December 2020	184,743	1,479,865	1,393,881	103,765	279,126	116,474	-	3,557,856
Depreciation								
At 1 January 2019	-	159,738	1,027,687	72,406	216,000	78,614	-	1,554,444
Charge for the year	-	23,457	135,369	5,201	4,821	6,352	-	175,199
At 31 December 2019	-	183,194	1,163,056	77,607	220,821	84,966	-	1,729,643
Charge for the year	-	81,650	92,630	4,977	7,442	10,267	-	196,966
At 31 December 2020	-	264,844	1,255,685	82,584	228,263	95,232	-	1,926,608
Net book value								
At 31 December 2020	184,743	1,215,021	138,196	21,181	50,863	21,242	-	1,631,247
At 31 December 2019	40,611	215,971	182,068	22,498	19,418	15,808	336,328	832,704

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