AGENCY FOR ACCELERATED REGIONAL DEVELOPMENT (AFARD)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

RSM

Agency For Accelerated Regional Development (AFARD)
Annual report and financial statements
For the year ended 31 December 2022

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General information

Board of Directors	:	Rt. Rev. Dr. Sabino Ocan Odoki	Chairperson
	:	Ms. Royce Gloria Androa	Vice Chairperson
	:	Rtd. Arch-Bishop Henry Luke Orombi	Member
	:	Lady Justice Flavia Anglin Senoga	Member
	:	Ms. Silvia Angey Ufoyuru	Member
	:	Mr. Okecha .B. Michael	Board Secretary
	:	Dr. Sam Orochi Orach	Ex-official Member
Senior Management	:	Dr. Alfred Lakwo	Executive Director
	:	Ms. Florence Candiru	Director Finance and Administration
	:	Mr. Robert Bakyalire	Programme Director
	:	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	
	:	5th 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
CEAP	Community Environment Action Plans
CF	Community Facilitators
CLA	Cluster Level Association
ENCDP	Erussi Ndhew 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
MAYEP	MANZO (Maracha, Nebbi, Zombo) Youth Empowerment Project
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
YMF	Young Model Farmer
YSE	Young Sanitation Entrepreneurs
VSLA	Village Saving and Loan Association

Directors report

Agency For Accelerated Regional Development (AFARD) is a local professional, not for profit Non-governmental development agency currently operating in Nebbi, Arua, Yumbe, Koboko,Pakwach,Moyo, Adjumani, Madi Okollo, Terego 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 District 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 practitioners 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 centre 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;

Organisational 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 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 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:

Thematic focus (continued)

- **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.
- **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 2022

The projects implemented by AFARD during the year ended 31 December 2022 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, Manos Unidas, AWO International and Agriculture Finance Company.

Key achievements for the Year 2022

- Improved nutrition through safe food preparation methods; eating of diverse foods including vegetables, fruits, eggs, and chicken; and better food sharing practices among males and females.
- Improved safe health practices such as deliveries at health facility, completion of prevention of malaria, use of vitamin A supplementation, deworming, family planning, kitchen gardens, pit latrines and energy saving
- Increased adoption of climate smart agricultural practices, vegetation conservation, and diversification of livelihoods through the peer support of Agroecology champions, para-vets, energy saving stove champions and animal traction handlers.
- VSLA has driven the family development planning upon which family economic decisions and gender relations are improving.
- Youths have taken up farming as a source of income in the community and have increased the acreage of land under commercial crops and productivity.
- Improved market access due to collective marketing and value addition.
- Increased accumulation of productive assets at household level (permanent houses and livestock).
- Improved AFARD's policy engagement participation in local government and national umbrella networks.

Thematic focus (continued)

Lessons Learnt

- The use of demonstration plots fosters practical learning and adoption of recommended practices.
- Building economic resilience takes time. In only few months savings were depleted both cash and productive assets.
- Effective market participation is dependent on household food security. During challenging times, most households divert to food production compared to commodities for the market.
- A participatory beneficiary selection process especially of youth reduces conflict and enhances acceptability of a project.
- More awareness of environment degradation has built a momentum among refugees to do good by tree planting so as to build harmony with nationals whose land they have degraded.
- Collaboration with the District and other stakeholders enhances sustainability of projects.
- Transition to active market participation requires suitable enterprise selection and assured food security.
- Community facilitators reduced workload pressure on staff and if well managed, improve project delivery.
- Not all beneficiaries are interested in tree planting. Their interest to plant trees must be sought first to avoid wastage of resources.
- Trees thrive well when intercropped with other crops so that farmers take care of them as they do for their crops.

Challenges

- Inflation standing at over 10% increased cost of doing business as input prices were higher than budgeted. At household level, rise in cost of living meant reduced savings levels and sales of productive assets.
- WFP reduction of food ration coupled with limited land access for refugees is propelling both food insecurity and unprecedented food price volatility.
- Weather variability with unreliable rains grossly affected first season production e.g. beans had 100% loss rate and planting of many crops put on halt. Trees that were to be planted in the season were also delayed. This also affected the budget burn out rate as procurement of agro-inputs was put on hold. Yet, too much rain in the second season led to collapse of many pit latrines especially in Pakwach district.
- Low capital base and weak leadership of Cooperatives continues to affect their business performance.

.....
Dr. Alfred Lakwo
(Executive Director)

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

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 2022. The audit was conducted in accordance with International Standards on Auditing (ISAs).

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 2022 and of incomes and expenditures for the financial year ended 31 December 2022;
- 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 12 to 17, 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 2022 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

.....
Dr. Alfred Lakwo
(Executive Director)

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

RSM

RSM Eastern Africa
Certified Public Accountants

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Firm number: **AF0199**

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), set out on pages 12 to 17, which comprise the fund accountability statement as at 31 December 2022, 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 2022, are prepared in all material respects in accordance with the accounting policies described on page 14 of the financial statements.

Basis for 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 13 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 it's donors and should not be distributed to or used by parties other than the organisation or it's 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.

Partners: Ashif Kassam*(Executive Chairman), John Walabyeki (Managing)
***Kenyan**
RSM Eastern Africa is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.
The Firm is Licensed and Regulated by the **Institute of Certified Public Accountants of Uganda.**

RSM

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 is 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.

RSM

Auditor's responsibilities for the audit of the financial statements continued

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.

RSM Eastern Africa

RSM Eastern Africa
Certified Public Accountants
Kampala, Uganda

John Walabyeki

CPA John Walabyeki

25th April **2023**

Statement of income and expenditure

	Notes	2022 Shs'000	2021 Shs'000
Grant income			
Fund balance as at 1 January		472,235	1,105,238
Grants to AFARD	3(i)	8,403,563	10,555,727
Other income	3(ii)	608,907	896,570
Foreign exchange gain/(loss)		14,353	(3,987)
Total income		9,499,058	12,553,549
Expenditures			
Programme costs	4	8,486,574	11,149,283
Administrative costs	5	653,518	932,030
Total expenditures		9,140,092	12,081,314
Surplus for the year		**358,967**	**472,235**

Fund accountability statement

	Notes	2022 Shs'000	2021 Shs'000
Assets			
Cash and bank balances	6	1,169,720	845,647
Total assets		**1,169,720**	**845,647**
Current liabilities			
Trade payables		96,646	18,539
Deferred income	7	714,107	354,874
Fund balance as at 31 December		**358,967**	**472,234**

These financial statements on pages 12 to 17 were approved by management on 13/04/23 and were signed on its behalf by:

Executive Director

Board Chairperson

The accounting policies on page 14 and notes on page 15 to 17 form an integral part of the financial statements.

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 with out share capital with registration Number 45179. The address of its registered office is on, Butiime Road Plot 3 - 5, Nebbi Municipality,Nebbi District.

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 the 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.

f 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 finacial statement.

h) Deferred income

Deferred income relates to designated project funds that had been received by the project in support of the various projects but have not been expended by the said projects as at the year end.

Notes (continued)

Grant Income	**2022**	**2021**
3(i) Grants to AFARD	**Ushs'000'**	**Ushs'000'**
Action for Livelihood Enhancement in Nothern Uganda (ALENU)	993,977	2,321,099
Northern Uganda Resilence Initiative (NURI) Project	1,513,480	2,601,912
West Nile Agriculture Improvement and Conservation (WENAGIC) Project	343,941	362,938
Panyango Community Development Project	223,565	276,610
Girls Get Equal (GGE) Project	509,127	514,217
AFARD Migration Project	249,938	358,650
AFARD GRAND Project	453,049	801,549
Atyak Child Rights to Education Project (ACREP)	269,498	202,461
Strengthening Resilient Livelihoods Project (RELIP)	260,752	457,631
Nebbi Inclusive Development Project (NIDP)	290,001	334,190
AFARD YADE Project	356,687	579,194
AFARD AFC	1,338,029	1,225,297
AFARD PAMANA Project	883,147	-
AFARD CAM Project	718,370	-
AFARD Sure Project	-	519,980
	8,403,563	**10,555,727**

3(ii) Other income		
Members contribution	596,168	871,070
Bid fees	10,161	-
Interest income	2,577	-
Asset Disposal	-	6,500
Audit contribution	-	19,000
	608,907	**896,570**

Notes (continued)

4. Programme costs (Continued)	**2022**	**2021**
	Ushs'000	**Ushs'000**
Panyango Community Development Project	247,768	290,100
West Nile Agriculture Improvement and Conservation (WENAGIC) Project	344,557	395,759
AFARD Decentralization-Nothurmbria University	1,209	12,547
Northern Uganda Resilence Initiative (NURI) Project	1,512,957	2,691,890
Atyak Child Rights to Education Project (ACREP)	258,813	248,910
AFARD Migration Project	262,352	347,751
Action for Livelihood Enhancement in Nothern Uganda (ALENU)	994,085	2,495,361
Nebbi INclusive Development Project (NIDP)	291,982	329,345
AFARD AFC Local Subsidy	-	4,105
AFARD AFC	1,347,687	1,226,786
Girls Get Equal (GGE) Project	507,451	836,626
AFARD Sure Project	111	519,821
Strengthening Resilient Livelihoods Project (RELIP)	327,183	505,930
AFARD GRAND Project	552,565	697,378
AFARD YADE Project	373,069	546,927
AFARD AWO ADH	-	50
AFARD PAMANA Project	843,700	-
AFARD CAM Project	621,084	-
	8,486,574	**11,149,283**
5. Administrative costs		
Governance	42,060	22,051
Personnel cost	99,333	28,173
Other staff costs	22,079	151,932
Capital costs	89,123	462,083
Office supplies	10,258	4,934
Other costs	239,628	252,098
Sage Accounting Software	-	10,760
Aplos Accounting Software	16,336	-
Visibility	3,811	-
Resource Mobilization	43,173	-
Advances	6,000	-
Refund	13,000	-
Consultancy	65,043	-
Third Party Insurance	243	-
Comprehensive Insurance	1,251	-
Training, Research, Documentation & Awareness	2,180	-
	653,518	**932,030**

Notes (continued)

		2022	2021
6.	**Cash and Bank**	**Ushs'000**	**Ushs'000**
	AFARD Operational Account	21,543	19,212
	AFARD Personnel Cost	74,414	30,785
	AFARD Medical Insurance	99,912	88,712
	AFARD NURI	1,365	265
	AFARD WENAGIC - UGX	27	4,034
	Panyango Community Project	22,348	46,489
	AFARD ADA Refugee Project	11	12,277
	AFARD Community Wide Project	-	7,547
	AFARD BMZ Account	6	66,360
	AFARD WENAGIC - USD	714,107	354,969
	Erusii/Ndhew Community Development Account - EURO	182	193
	AFARD AFC	4,106	13,528
	AFARD ACREP	61,383	50,619
	AFARD GGE	9,713	7,750
	AFARD ALENU	206	78
	AFARD NORTHUMBRIA	-	1,208
	AFARD Grand Project - EURO	160	196
	AFARD SURE Project - EURO	49	145
	AFARD DINU/ALENU - EURO	179	180
	AFARD GRAND Project	4,299	103,976
	AFARD YADE Project	16,030	32,268
	AFARD SURE Project - UGX	-	14
	Nebbi Inclusive Development Project	2,864	4,845
	AFARD CAM Project	97,286	-
	AFARD PAMANA Project	1,926	-
	AFARD PAMANA Project-EURO	37,604	-
		1,169,720	**845,647**

7.	**Deferred Income**		
	AFARD WENAGIC Account - USD	714,107	354,877
		714,107	**354,877**

8. Contingent liability

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

9. 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.

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement
For the year ended 31 December 2022

Appendix I - Panyango community development project
Fund Accountability Statement for the year ended 31 December 2022
Project Duration: 2019-2025
Project objective: To empower women to support themselves and their families.
Funder: Kinder Not Hilfe (KNH)

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	46,681
Interest Revenue	-	52
Grants and Donations	274,096	223,565
Total Income	**274,096**	**270,298**
Expense		
Hold SHG days	2,288	44
Conduct monthly Community Facilitators meeting	132	132
Conduct Qtly CLA Meetings	152	152
Conduct	205	205
Conduct need based training	6,000	5,946
Train CFs and CG book writers	1,372	226
Train CGs on the CG activities	1,658	2,115
Hold education counseling and Guidance days	566	564
Train CG sub-committee and CFs on child rights	338	338
Train CG members on child rights and protection	2,087	2,076
Conduct Community outside Radio Broadcasting	4,353	2,569
Sensitize local leaders and SHGs on child and women right	144	144
Train CLA/CF members on responsible parenting	588	388
Train SHGs members on responsible parenting	88	88
Support Subcounty to develop bye- laws	3,435	1,251
Sensitize the community on child protection initiatives	1,732	982
Hold advocacy dialogue meetings	518	368
Support PIs to participate in Local government planning meetings	275	95
Celebrate 6 Days of African Child	4,096	4,185
Train CLAs on CBT concept	178	1,366
Asses CLAs readiness for CBT and select CBT committees	188	220
Train CBT Commitees on their roles and responsibilities	132	132
Support CLAs to conduct labour scan	308	308
Support CBTs to form Youth Groups	210	204
Train youth in group dynamics and management skills	1,032	332
Train youth groups in saving and credit management	188	188
Train youth groups in business management	188	188
Train youth in CBT Skills	11,926	1,540
Staffing	12,000	12,000
Conduct Management meetings	800	981
Conduct PMC Meetings	2,579	1,385
Hold 6 annual project performance review meetings	1,901	88
Support Board visits and meetings	2,550	2,675

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Appendix I - Panyango community development project (continued)

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
Conduct financial audit	5,000	-
Routinely monitor the sponsored children	158	158
Annual letter writing by children	2,716	2,809
Process X mas cards and organize Xmas party	3,353	88
Repairs and Maintanance	1,000	3,336
Annual Data Collection	2,260	920
Suplimentary Budget	25,240	25,261
Basic Salary	108,720	108,392
Leave Allowance	7,071	-
N.S.S.F 10%	9,429	9,757
Medical Insurance	7,543	7,543
Provident Fund 15%	14,143	14,143
Workman's Compensation	2,829	2,829
Running Cost	13,238	21,635
Stationaries	1,849	966
Welfare	4,320	5,456
Hospitality for Visitors	1,020	1,002
Total Expense	**274,096**	**247,768**
Surplus for the year		**22,530**

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Appendix II - Wenagic Project
Fund Accountability Statement for the year ended 31 December 2022
Project duration: 2017- 2022
Project Objective: Increased market participation and voice of smallholder farmers for increased income and inclusion in local development policy.
Funder: Sall Foundation INC.

Income	Budget 2,022 Ushs	Actual 2022 Ushs
At 1 January	-	139
Interest Revenue	-	504
Grants and Donations	344,233	343,941
Total Income	**344,233**	**344,584**
Expense		
Nutrition(KAP) study	61,250	54,138
Laptop with bag and software	2,500	2,770
Floor weighing scale	2,500	2,500
Moisture meter	438	438
Pallets	750	-
Tri-cvcle	9,500	9,500
Completion of Latrine	1,304	3,491
Solar Panel	11,543	11,408
Tarpaulines	2,250	2,250
Quartely reviews	9,018	9,000
Business Support Officer (100%)	18,000	18,000
Seedlings	9,000	9,000
Macadamia seedlinqs	3,000	3,000
Assorted tools	1,500	1,500
Labour on the field	16,800	16,800
Poultrv rearing (using existing housing facilities)	45,000	45,000
Contribution to Office construction and furnishing	10,500	10,995
Board monitoring	3,480	1,050
Management monitoring visits	10,800	7,744
Conduct district review and close out meeting	4,682	4,060
Financial audit/evaluation	10,000	10,000
Yumbe Team Leader (50%)	19,500	19,500
Project Coordinator (50%)	19,500	19,500
Finance and Administration Manager (25%)	13,000	13,000
Accountant (20%)	9,750	9,750
Executive Director (10%)	26,000	26,000
Telephone cost	2,400	2,400
Office stationery	1,200	1,200
Motor Vehicle/Motorcycle maintenance	7,429	18,528
Fuel for motorcycle and AFARD vehicle for activity implementation	6,000	6,217
Fuel for generator (5% contribution)	5,040	5,040
Bank charges	600	779
Total Expense	**344,233**	**344,557**
Surplus for the year		**27**

Agency For Accelerated Regional Development (AFARD)
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Appendix III - Decentralisation Project
Skills acquisition and employability through volunteering by displaced youth in Uganda project.
Fund Accountability Statement for the year ended 31 December 2022
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

	Budget 2022 Ushs	Actual 2022 Ushs
Income		
At 1 January	2,100	1,208
Interest Revenue	-	1
Total Income	**2,100**	**1,209**
Expense		
Research	2,000	1,150
Bank Charges	100	59
Total Expense	**2,100**	**1,209**
Surplus for the year		-

Agency For Accelerated Regional Development (AFARD)
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Appendix IV - Northern Uganda Resilience Initiative (NURI) Project

Fund Accountability Statement for the year ended 31 December 2022

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 including refugees and refugee hosting communities".

Funder: DANIDA

	Budget 2022 Ushs	Actual 2022 Ushs
Income		
At 1 January	-	265
Interest Revenue	-	577
Income from DANIDA	1,646,245	1,513,480
Total Income	**1,646,245**	**1,514,322**
Expense		
Prepare plans with the selected farmer groups	16,860	14,213
Train in Climate Smart Agriculture (CSA) practices including soil & water management	480,197	332,460
Train in & support collective marketing	61,716	60,557
Train target farmer groups in financial literacy	58,204	53,928
Provide capacity building & operational support to IP	1,029,269	1,051,800
Total Expense	**1,646,245**	**1,512,957**
Net Income (Loss)		**1,365**

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement
For the year ended 31 December 2022

Appendix V - Atyak Child Rights To Education Project (ACREP) (continued)

	Budget 2022 Ushs	Actual 2022 Ushs
Support development of information, education, and communication materials	1,400	500
sensitizing children & school management team on CP initiatives	374	324
Conduct quarterly review meeting with school management	2,780	2,752
Hold FPCs bi annual meeting	2,819	1,839
Conduct advocacy on school meeting on school feeding programs	479	608
Form and strengthen feeding program committees	609	626
Support schools in establishing gardens	6,900	6,896
Staffing	12,000	12,000
Conduct Management Meeting	800	600
Conduct PMC Meeting	3,240	2,210
Annual project performance review	3,428	3,566
Support board visit and meetings	2,550	2,495
Conduct of Financial audit	5,000	5,000
Form and strengthen child protection committees	120	95
Form CRACs	141	165
Train CRACs on roles and responsibilities	300	410
Hold drama competition shows	2,271	2,236
Amended Budget	19,693	7,367
Basic Salary	81,600	81,396
Leave Allowance	6,120	6,120
N.S.S.F 10%	8,160	8,364
Medical Insurance	6,528	6,528
Provident fund 15%	12,240	12,240
Workman's Compensation	1,224	1,224
Running Costs	18,460	23,773
Stationaries	1,445	1,901
Welfare	3,288	3,455
Hospitality for visitors	870	870
Repairs and maintenance	2,000	4,675
Annual Data collection	2,086	990
Total Expense	**264,778**	**258,813**
Surplus for the year		**61,383**

Agency For Accelerated Regional Development (AFARD)

Fund Accountability Statement

For the year ended 31 December 2022

Appendix VI - Migration Project

Project Duration: 2020-2022

Project objective: "Secure Livelihoods for South Sudanese Refugees and Host Communities" in West Nile

Funder: HORIZONT3000, Austrian Organisation for Development Cooperation.

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	12,277
Interest Revenue	-	148
Grants and Donations	286,341	249,938
Total Income	**286,341**	**262,362**
Expense		
Executive Director (AFARD- 12%)	24,000	24,000
Finance & Admin Manager (AFARD -25%)	24,000	24,000
Yumbe Team Leader (AFARD -50%)	20,400	20,400
Field Officers (3 AFARD-100%)	66,600	66,600
Accountant (AFARD-25%)	9,600	9,600
Driver (AFARD-50%)	4,800	4,800
Watchman (AFARD-50%)	3,600	3,600
Gratuity	63,750	40,680
Stipend for FFS Facilitators	9,000	7,500
Conduct market linkages – marketing strategy	4,000	4,000
Transport for seedling distribution	1,000	958
Internal travel costs (fuel - AFARD)	2,000	2,000
Vegetable seeds	4,000	3,958
Pawpaw seeds	800	-
Tree seedlings	2,400	5,203
Establish Farmer field school learning sites	2,050	2,029
Train in Kitchen gardening	500	624
Train in poultry management	6,500	10,389
Conduct agribusiness mentoring and coaching	2,000	1,998
Conduct awareness on natural resource conservation	1,450	1,120
Support LECs to implement CEAP	200	200
Hold dialogue meetings	2,100	491
Exchange visit on agribusiness developtment SOS Kinderdorf	7,500	7,770
Telephone cost	2,100	2,010

Agency For Accelerated Regional Development (AFARD)

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For the year ended 31 December 2022

Appendix VI - Migration Project (continued)

	Budget 2022 Ushs	Actual 2022 Ushs
Internet	2,560	2,393
Electricity & water bills	1,000	937
Fuel for standby generator	550	-
Stationery and computer consumables	1,431	2,535
Motor vehicle maintenance	1,000	2,670
Contribution to office consumables	2,500	2,778
Motor cycle maintenance and repairs	2,750	2,171
PSC meetings	2,000	1,225
Bank charges	1,200	550
Public awareness raising	7,000	3,165
Total Expense	**286,341**	**262,352**
Surplus for the year		**11**

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement for the year ended 31 December 2022
For the year ended 31 December 2022

Appendix VII - Nebbi INclusion Development project (NIDP)

Fund Accountability Statement for the year ended 31 December 2022

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 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	4,845
Grants and Donations	346,288	290,001
Total Income	**346,288**	**294,846**
Expense		
Life Payments	295,488	255,836
Banners	500	325
Project Management Cost	40,000	31,462
Local Government Monitoring	10,000	4,134
Bank Charges	300	226
Total Expense	**346,288**	**291,982**
Net Income (Loss)		**2,864**

Agency For Accelerated Regional Development (AFARD)
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Appendix VIII - AFC Project

Project duration: 2019- 2023

Project Objective: To strengthen Local authorities in delivering government services to all people in the refugee hosting Districts of Arua, Terego, Moyo, Adjumani, and Madi Okollo and to enable greater resilience, self reliance among both refugees and host communities by creating economic opportunities.

Funder: AFC Agriculture & Finance Consultants GmbH

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	13,528
Interest Revenue	-	236
Grants and Donations	1,325,324	1,338,029
Total Income	**1,325,324**	**1,351,793**
Expense		
Personnel costs	714,389	649,095
Consultancy fees	493,680	511,930
Medical Insurance	58,653	58,653
Honourary	53,601	123,832
Bank charges	5,000	4,177
Total Expense	**1,325,324**	**1,347,687**
Net Income (Loss)		**4,106**

Agency For Accelerated Regional Development (AFARD)
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Appendix X - Girls Get Equal (GGE)
Fund Accountability Statement for the year ended 31 December 2022
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, Nebbi and Zombo) in the Western Nile region.

Funder: Plan International Uganda

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	7,750
Interest Revenue	-	287
Grants and Donations	498,346	509,127
Total Income	**498,346**	**517,164**
Expense		
AFARD-3 Project Coordinators	75,629	76,500
AFARD-Finance and Admn Manager	24,445	24,445
AFARD- Accountant	11,202	11,202
Executive Director	25,223	24,445
Programmes Manager	24,445	25,223
Airtime Accountant	360	330
Airtime project staff	1,680	2,040
Airtime ED	360	400
Airtime FAM	360	360
Motorcycle Tyres	3,200	3,322
Internet (Nebbi & Zombo)	1,000	1,000
Contribution to Board meetings	750	-
Board Monitoring	1,000	-
Electricity	1,200	1,200
Rent(Zombo)	3,000	-
Service of Generator	1,080	1,080
Other Office Expenses	10,000	9,364
Office Consumables	1,884	1,928
Airtime PM	360	360
Bank Charges	603	1,049
Car Repair	600	612
Car Service	1,200	1,200

Agency For Accelerated Regional Development (AFARD)
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Appendix X - Girls Get Equal (GGE) (continued)	**Budget 2022 Ushs**	**Actual 2022 Ushs**
Motorcycle Repair	2,400	3,509
Motorcycle Service	1,600	2,277
Selection and training of 200 mentors for 100 youth VSLA groups	28,004	28,450
Formation of 100 VSLA groups and training in VSLA methodology	40,021	40,375
Train 100 youth VSLA groups on IGA, Financial literacy and collective marketing	28,004	30,472
Place 500 youth on apprenticeship training	48,025	48,064
IGA Investment start capital for 100 vulnerable groups	40,021	41,350
Develop artisan based curriculum for training	9,335	9,335
Orient 3000 artisan trainees on DIT assessment guidelines	4,668	4,640
500 youth trained on vocational skills	48,025	46,000
Startup kits for 500 youth in Vocational skills entrepreneurship	23,332	28,798
Start up kits for 500 youth in agric entrepreneurship	23,332	23,279
M&E AFARD	2,001	4,845
Adjumani Operating cost	10,000	10,270
Total Expense	**498,346**	**507,451**
Surplus for the year		**9,713**

Agency For Accelerated Regional Development (AFARD)
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Appendix XI - SURE Project

Project duration: 2020- 2023

Project Objective: (SURE) "to empower 335 smallholder farmer households in Jangokoro Subcounty to increase their production, consumption, and marketing of diversified agricultural commodities.

Funder: Manos Unidas

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
Income		
At 1 January	160	160
Total Income	**160**	**160**
Expense		
Financial charges	160	111
Total Expense	**160**	**111**
Surplus for the year		**49**

Agency For Accelerated Regional Development (AFARD)
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Appendix XII - Strengthening Resilient Livelihood Project (RELIP)

Fund Accountability Statement for the year ended 31 December 2022

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 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	66,360
Member's Contribution	-	20
Bank Interest	-	57
Grants and Donations	342,145	260,752
Total Income	**342,145**	**327,189**
Expense		
Pawpaws	1,050	-
Egg plants, Collards and Amaranthus	6,000	7,740
Transport for inputs	1,500	816
Train in good agricultural and climate smart practices	2,208	2,178
Train in kitchen gardening	1,512	1,548
Train in safe nutrition	1,512	1,500
Organize annual cooking galla	4,667	4,660
Procure and distribute start-up and value addition kits	60,000	59,987
Train in good agricultural & climate smart practices, poultry & value addition	11,040	10,924
Train in good business management practices, financial literacy & collective ma	1,104	1,104
Train in value addition	10,104	10,104
Conduct business mentorship and coaching	5,124	5,114
Train in gender equality	7,896	6,570
Create awareness about environment conservation	5,724	8,423
Procure and supply seedlings	12,720	10,020
Train in improved energy saving stove	2,880	4,252
Conduct dialogue meetings on peaceful co-existence.	4,881	4,075
Salary-executive director-ed (6%)	13,315	13,315
Salary-manager programs-pm (10%).	10,966	10,966
Salary-finance and administration manager-FAM(10%).	10,966	10,966

Agency For Accelerated Regional Development (AFARD)
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Appendix XII - Strengthening Resilient Livelihood Project (RELIP) (continued)

	Budget 2022 Ushs	Actual 2022 Ushs
Salary-yumbe team (29%).	13,002	13,002
Salary-project officer (100%)	24,050	24,050
Salary-accountant (29%)	13,315	13,315
Salary-yumbe driver (50%).	3,029	3,029
Salary-yumbe watchman (50%).	3,786	3,786
Salary-project officer (100%)	24,050	24,050
Telephone cost	1,200	798
Vehicle maintenance	1,200	1,267
Motor cyle maintenance	840	1,284
Bank chrages	600	933
Coordination/monitoring visits	7,200	6,505
Hold district and board monitoring /reviews	4,831	4,414
Annual review/evaluation meeting	6,958	6,954
Contribution to AFARD's integrated annual financial audit.	5,000	2,500
Train in family planning	6,768	6,456
Set-up a primary producer cooperative	19,750	19,243
Construct and equip a producer store with small office	21,247	21,336
Form and strengthen 08 fgs	10,150	-
Total Expense	**342,145**	**327,183**
Net Income (Loss)		**6**

Agency For Accelerated Regional Development (AFARD)
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Appendix XIII - Graduation Project

Fund Accountability Statement for the year ended 31 December 2022

Project Duration: 2020-2023

Project objective: Extremely poor refugee and host community households in West Nile, Uganda have built resilience and reduced the risk of children living and working in the streets.

Funder: Caritas Switzerland

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	103,976
Grants and Donations	606,789	453,049
Total Income	**606,789**	**557,025**
Expense		
Executive Director	17,028	17,028
Yumbe Team Leader	12,000	12,000
Graduation Advisor	42,000	42,000
Project Officers	72,000	72,000
Finance and Admin Manager	10,275	10,275
Accountant	12,000	12,000
Driver	6,000	6,000
Travel Cost	46,395	49,820
Vehicle	3,900	6,220
Office Expenses	5,100	7,133
Other Costs	3,125	2,356
Equipment	17,635	13,084
Project Inception activities	18,863	13,488
Develop IEC Materials on children's rights and GBV	8,200	7,292
Support child paralegals to create community awareness for children and duty	5,240	600
Conduct community dialogue events on common children's rights and gender issues	5,310	14,655
Enrolled Households receive consumption support	74,067	66,788
Enrolled participants take part in health, nutrition and WASH training	40,549	24,303
Enrolled participants complete entrepreneurship and livelihood training	90,423	85,584
Participants receive productive asset transfers	104,080	82,699
Participants form community based saving groups and complete training on financial literacy	7,200	7,240
Refresher Training on CP for Paralegals and Staff	5,400	-
Total Expense	**606,789**	**552,565**
Surplus for the year		**4,459**

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Appendix XIV - Youth Agri-skilling for Decent Employment project (YADE)

Fund Accountability Statement for the year ended 31 December 2022

Project Duration:

Project objective: To increase access to gainful agricultural employment opportunities for 500 youths through sustainable marketable and non-formal vocational and complementary Agri-enterprise development skills training to reduce on poverty among the youth ."in Wadelai S/C, Pakwach district.

Funder: Horizont 3000

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	32,268
Interest Revenue	-	144
Grants and Donations	388,286	356,687
Total Income	**388,286**	**389,099**
Expense		
Personnel	-	-
Executive Director	18,000	18,000
Finance & Admn Manager	18,000	18,000
Programmes Manager	18,000	18,000
Project Officers	48,000	48,000
Accountant	7,800	7,800
Driver	4,200	4,200
Watchman	3,000	3,000
Fish Cages	16,149	16,313
Tools for Youth in Vocational Skills	85,000	70,387
Tree Seedlings	7,500	7,350
Transport for Youth Start-up kits	3,000	3,136
Transport for Seedling distribution	1,500	1,325
Procure logistics, recruit and induct staff and conduct annual planning	987	1,100
Train Young Model Farmers	19,217	19,617
Train youth in entrepreneurship & life skills	441	404
Train Youth in Financial literacy	303	304
Train Youth in Marketable Vocational skills	100,343	100,750
Start up demonstration plots	4,550	4,867
Train in Good Agronomic Management	3,703	3,731
Conduct agribusiness mentoring and coaching	1,463	1,435
Conduct exchange visit	1,000	-

Agency For Accelerated Regional Development (AFARD)
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Appendix XIV - Youth Agri-skilling for Decent Employment project (YADE) (continued)

	Budget 2022 Ushs	Actual 2022 Ushs
Moto vehicle maintenance	1,500	1,598
Telephone cost	2,100	1,350
Internet	2,400	1,972
Electricity & water bills	1,183	1,000
Bank Charges	994	741
Consumables	5,940	6,119
Fuel for standby generator	1,188	1,188
Motor cycle maintenance and repair	2,324	4,225
Monitoring visits by management staff and Board of Directors	2,643	3,463
Hold annual district monitoring, review and learning workshops	5,860	3,695
Total Expense	**388,286**	**373,069**
Net Income (Loss)		**16,030**

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Appendix XV - PAMANA Project

Fund Accountability Statement for the year ended 31 December 2022

Project Duration: 2022- 2026

Project objective: Commuinities in Nebbi and Pakwach Districts are resilient to climate change, Health and Economic shocks

Funder: CARITAS

	Budget 2022 Ushs	Actual 2022 Ushs
Income		
Members Contribution	-	83
Grants and Donations	927,494	883,147
Total Income	**927,494**	**883,230**
Expense		
Executive Director local AFARD 10%)	21,726	18,464
Programm Manager local (AFARD 15%)	15,733	13,371
Project Manager local (AFARD 100%)	45,015	37,513
Director Finance & Admin local (AFARD 15%)	15,733	13,371
Sub Accountant local (AFARD 50%)	13,505	11,476
Driver local (AFARD 40%)	3,169	2,693
Project Officer	9,056	5,400
Laptop (AFARD)	4,885	5,808
Digital Camera	2,477	2,650
Desk and Chair	992	1,250
Filing cabinets	496	-
Electricity and cleaning services and security	5,605	5,204
Vehicle /Motorcycle maintenance cost	5,038	6,514
Purchase of new motorcycles with riding gears and insurance)	32,732	35,503
Fuel costs for operations)	7,693	10,110
Hold stakeholders meeting (Hall hire, stationary, Tnpst refund, fuel, Mgt LSWG,Board visits)	5,255	11,595
Consumables(Office supplies, Detergents etc)	1,982	1,913
Staff Communication/ Internet	713	934
Bank charges	1,189	3,523
COVID -19 Office support	496	-
Distribution of farming inputs	392,949	429,097
Training of local structures in most pressing issues of NRM	266,466	223,265
Training local structures in Value adding elements	70,017	-
Visibility (T-shirts, printing)	2,589	2,066
Institutional audit contribution	1,982	1,982
Total Expense	**927,494**	**843,700**
Surplus for the year		**39,530**

Agency For Accelerated Regional Development (AFARD)
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Appendix XVI - Climate Action Model (CAM)Village Project

Fund Accountability Statement for the year ended 31 December 2022

Project Duration: 2022- 2026

Project objective: Commuinities in Nebbi and Pakwach Districts are resilient to climate change, Health and Economic shocks

Funder: AWO International

	Budget 2022 Ushs	Actual 2022 Ushs
Income		
Grants and Donations	775,084	718,370
Total Income	**775,084**	**718,370**
Expense		
Motorcycles with riding gears	52,800	52,990
Laptops with Bags	20,000	20,000
Digital Camera	10,500	14,000
Desks and Chairs	5,500	5,450
Filling cabinets	3,000	3,000
Vehicle	175,000	184,314
Spray Pumps	37,500	37,500
Watering Cans	5,625	5,625
Provide Hand washing facilities for members	24,375	25,350
Provide Hand Washing Facilities for groups	975	-
Provide Mosquito nets	75,000	75,000
Form, register and strengthen 15 CSCGs and develop village bye-laws	1,375	1,073
Select, train and equip Lead Farmers (crop) and poultry paravets as agroecology champions	53,775	53,139
Train Lead Farmers, Paravets and VSLA Mentors in GALS Methodology	75,000	6,567
Train VSLA Mentors in VSLA methodology, IGA-SPM and financial literacy and provide VSLA Kits	36,900	37,712
AFARD Staff training on M&E	42,894	-
Contribution to office maintanance	750	1,256
Contribution to Utilities	1,800	1,299
Bank charges	450	533
Contribution to communication of 100% BENGO project staff	1,275	400
Contribution to Communication for project support staff	960	960
Contribution to stationaries	1,800	3,810

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Appendix XVI - Climate Action Model (CAM)Village Project

	Budget 2022 Ushs	Actual 2022 Ushs
Other office costs (Insurance of equipment)	2,000	147
Contribution to COVID 19 office support	304	300
Vehicle maintenance costs including assorted vehicle accesories	1,830	2,530
Contribution to Fuel (for standby generator incase of power outage)	390	390
Baseline study and Endline study	54,500	16,785
Stakeholders meeting	2,850	3,566
Local Government Visit/closeout	2,440	1,255
T-shirt and caps	7,700	7,700
Pull ups	1,400	1,050
Project brief	1,095	1,125
Micro climate change Adaptation and mitigation	24,232	7,269
Recruiting Costs	4,060	3,960
Project Officer 1 (100%)	4,300	4,300
Project Officer 2 (100%)	4,300	4,300
Project Officer 3 (100%)	4,300	4,300
Driver (100%)	1,360	1,360
Project Coordinator (100%)	6,500	6,500
Director Programs (20%)	5,610	5,610
Director Finance & Admin (20%)	5,610	5,610
Accountant (30%)	4,050	4,050
Executive Director (15%)	9,000	9,000
Total Expense	**775,084**	**621,084**
Net Income (Loss)		**97,286**

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Appendix XVII - Action for Livelihood Enhancement in Northern Uganda (ALENU)
Fund Accountability Statement for the year ended 31 December 2022
Project duration: 2020- 2023
Project Objective: To increase food security, improve maternal and child nutrition and enhance household
Funder: EUROPEAN UNION THROUGH CARITAS SWITZERLAND

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	258
Interest Revenue	-	235
Grants and Donations	1,076,255	993,977
Total Income	**1,076,255**	**994,470**
Expense		
Executive Directors (15%)	33,976	30,407
Technical Advisors (Min 40%)	41,591	39,144
Project Officers-Nutrition, Production, Business Development.	216,000	216,000
Driver (100%)	10,800	10,800
Administrative Assistant	12,000	12,000
Accountants (60%)	11,470	11,470
Travel	8,000	7,870
Vehicle and Motorcycle Fuel	32,000	34,974
Vehicle Insurance, Tyres, Service and Repairs	15,000	29,916
Motorcycle Insurance, Tyres, Service and Repairs	7,200	9,051
Office Rent	4,800	2,400
Consumables-Office Supplies	2,600	2,876
Staff Telephone Communication and Mobile Data for Project Staff	7,600	7,312
Utilities-Water	900	1,129
Utilities-Electricity and Generator	4,000	2,635
Website, Internet and IT Costs	8,800	8,921
Vehicle and Motorcycle Fuel-SIDECOST CASH	10,542	11,564
Develop Trainer Manuals on Pdn, Train Peer- Trainers and equip Peer-Trainers with tool Kits	48,082	1,425
600 ORCs by LG Extension Staff to conduct seasonal Agric Clinics & technical backstopping .	17,720	10,635
Sensitize Community Leaders in Equitable access to Land	40,028	34,465
Develop Manuals on prodn, train P-trainers and equip P-trainers with kits-SIDECOST CASH	76,300	87,655
Set up Group Demonstration Gardens	40,000	29,600

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement
For the year ended 31 December 2022

Appendix XVII - Action for Livelihood Enhancement in Northern Uganda (ALENU)

	Budget 2022 Ushs	Actual 2022 Ushs
Conduct Agro-Ecoly and Poultry Management Training	63,753	30,678
Set up group demonstration gardens-SIDECOST CASH	73,450	72,774
Provide Startup Kits	29,600	17,045
Provide Start-up Kits-SIDECOST CASH	41,234	39,991
Seasonal Agro-inputs Fairs, build the Capacity of Suppliers & increase access	29,619	23,717
Form Commodity Cooperatives, provide them help to develop B'nes Plans & es	16,107	13,355
Register strong VSLAs with Local Governments and federate into SACCOs	29,750	17,389
Link SACCOs and Progressive SGs with Formal Banks	10,000	6,480
Train FG Mbers in VSLA and provide FGs with VSLA kits-SIDECOST CASH	33,000	33,375
Indirect Costs (Maximum 7% of 7, sub total of Direct Eligible Costs of the Actio	20,000	20,064
Indirect Costs (Contribution for Finance and Administration Manager)	12,052	12,052
Security Services	6,000	9,711
Financial Services (Bank, Guarantee Costs etc)	600	4,552
Costs of Conferences/ Stationery including Cartridge, training Kit and writing Ki	60,000	60,615
Project Sign Posts	100	-
Third Party Service Contract Academia	**31,180**	**30,040**
Total Expense	**1,105,855**	**994,085**
Fund Balance for the Year		**385**

Appendix XVIII - 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	Total Ushs '000
Cost							
At 1 Jan 2022	184,743	2,492,987	1,437,381	146,922	279,126	123,882	4,665,043
Additions	45,050	25,162	315,560	18,140	19,645	29,500	453,057
At 31 December 2022	**229,793**	**2,518,149**	**1,752,942**	**165,062**	**298,771**	**153,382**	**5,118,100**
Depreciation							
At 1 January 2022	-	397,150	1,324,218	93,183	236,186	108,477	2,159,213
Charge for the year	-	132,214	87,153	12,563	10,337	17,536	259,803
At 31 December 2022	**-**	**529,364**	**1,411,371**	**105,745**	**246,523**	**126,013**	**2,419,017**
Net book value							
At 31 December 2021	184,743	2,095,837	113,163	53,739	42,940	15,405	2,505,830
At 31 December 2022	**229,793**	**1,988,785**	**341,570**	**59,317**	**52,248**	**27,369**	**2,699,083**

Agency For Accelerated Regional Development (AFARD)
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Appendix XIX - Administration:Medical Insurance Account

Project Duration: Open

Project objective: To meet administration and Staff Insurance costs

Funder: Projects

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	88,712
Interest Revenue	-	106
Other Income	141,694	152,788
Total Income	**141,694**	**241,606**
Expense		
Health Insurance	67,114	67,114
Workmans compensation	32,219	32,219
Comprehensive insurance for Assets	1,251	1,251
Other Operational costs	526	526
Capital developments	6,248	6,248
Consultancy	18,000	18,000
Aplos Accounting Software	16,336	16,336
Total Expense	**141,694**	**141,694**
Net Income (Loss)		**99,912**

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement
For the year ended 31 December 2022

Appendix XX - Administration: Community Wide Account

Project Duration: Open

Project objective: To support AFARD's day to day operations

Funder: Founder Members

	Budget 2022 Ushs	Actual 2022 Ushs
Income		
At 1 January	-	7,547
Member's Contribution	50,000	3,000
Interest Revenue	-	3
Total Income	**50,000**	**10,550**
Expense		
Other Staff Costs	2,000	3,330
Capital Cost	36,000	-
Research and development	3,000	2,180
Telecommunications	3,000	2,890
Bank Charges	2,500	253
Visibility & engraving Assets	200	194
Postage	800	704
Public Relations	1,000	1,000
Donations	1,500	-
Total Expense	**50,000**	**10,550**
Net Income (Loss)		-

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement
For the year ended 31 December 2022

Appendix XXI - Administration: Personnel Account
Project Duration: Open
Project objective: To meet Staff personnel costs
Funder: Projects

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At 1 January	-	30,785
Member's Contribution	178,900	143,167
Interest Revenue	-	122
Total Income	**178,900**	**174,074**
Expense		
Legal cost	12,000	11,500
Salary	81,600	-
Office construction	10,900	10,756
Consultancy	41,000	42,698
Bank charges	1,000	456
Transport Refund	900	12,325
Resource Mobilisation	18,000	21,425
Board cost	12,000	-
Tax liability topup	1,500	500
Total Expense	**178,900**	**99,660**
Net Income (Loss)		**74,414**

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement
For the year ended 31 December 2022

Appendix XXII - Administration: Operations Account

Project Duration: Open

Project objective: To support AFARD's day to day operations

Funder: Founder Members

Income	**Budget 2022 Ushs**	**Actual 2022 Ushs**
At January 1	-	19,212
Member's Contribution	401,340	297,110
Interest Revenue	-	26
Bid fees	-	10,161
Total Income	**401,340**	**326,509**
Expense		
Staff travels and subsistence	8,500	800
Staff Meals	3,500	6,231
Staff training(Staff Development)	25,000	525
Per Diems	4,800	10,943
Orbituary	8,000	250
Construction	35,000	8,275
Computers and Accessories	1,500	17,150
Furniture and Fittings	12,000	1,634
Other Tools	1,500	1,624
Land	45,060	45,060
Computer consumables	3,500	-
Stationery	2,500	350
Professional Fees	6,000	4,345
Vehicle Hire	3,500	2,900
Manual, Guidelines, reports	6,500	18,848
Audit	6,700	16,452
Legal fees	25,000	14,108
Insurance	500	243
Telecommunications	6,500	2,424
Charity and donations	2,500	500

Agency For Accelerated Regional Development (AFARD)
Fund Accountability Statement
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Appendix XXII - Administration: Operations Account

	Budget 2022 Ushs	Actual 2022 Ushs
License and other statutory charges	1,500	-
Motor Vehicle Operations (Repairs & maintenance)	15,000	5,722
Motor Vehicle Fuel	3,500	655
Printing and statutory expenses	3,500	-
Subscription and news papers	1,400	820
Computer software	1,500	250
Miscellaneous taxes	500	390
Bank charges	950	891
Agency expenses	100,000	98,015
Visibility	1,200	3,618
Imprest	2,500	400
Utilities(water,electricity)	2,508	471
Casual Labour	500	325
Public Relations	4,550	-
Resource Mobilization	35,173	21,748
Advances	6,000	6,000
Refund to WNH Ltd	13,000	13,000
Total Expense	**401,340**	**304,967**
Net Income (Loss)		**21,543**