



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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Agency For Accelerated Regional Development (AFARD)**  
**Annual report and financial statements**  
**For the year ended 31 December 2021**

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**For the year ended 31 December 2021**

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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. Micheal             | Board Secretary                     |
|                        | : | Dr. Sam Orochi Orach               | Ex-official Member                  |
| Senior Management      | : | Dr. Alfred Lakwo                   | Executive Member                    |
|                        | : | Ms. Florence Candiru               | Finance and Administration Director |
|                        | : | 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                      |                                     |

**Agency For Accelerated Regional Development (AFARD)**  
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**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 Committes                                  |
| 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, 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 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 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 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:

- **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 2021**

The projects implemented by AFARD during the year ended 31 December 2021 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 2021**

- Lead Farmers (10 females) were trained in agro-ecology and paravet practices and they set up demo-plots in which they conducted trainings on climate smart agricultural practices.
- 254 solar driers were distributed for preservation of vegetables to ensure all year-round availability and consumption.
- A nutritional expert was hired with funding from Sall Family Foundation to assess the micronutrient density of local foods in order to “bring back local foods on the table.” This study will be concluded in 2022 with a focus on local food sensitive nutrition-sensitive agriculture programming.
- 01 borehole was constructed in Welle village, Atego sub county using Community Fund to increase access to safe water in the community.
- COVID-19 SOP adherence was mainstreamed in all activities – hand washing with soap, wearing face masks and liquid soaps were distributed to groups and social distancing and vaccination were promoted.
- 37 staffs were trained in resilient design which focusses on soil and water management and this has been cascaded to 405 farmer groups
- A total of 100 refugees and nationals were trained in improved energy saving stoves making and business and they made 899 stoves at a fee of UGX 10,000 each. 15 AFARD staff were also as trainers in energy saving stove making.
- Sensitization on environment conservation and tree growing was mainstreamed in all project implementation. Farmers were able to plant trees at garden boundaries and as woodlots.
- Improved agro-inputs were provided namely, 1,917 hoes, 1,701 watering cans, 1,896 spray pumps, 1,585 overalls, 1630 gum boots, seeds/planting materials (60Kgs of simsim, 19,860 Kgs of beans, 7,655 Kgs of soy beans, 687 Kgs of onions, 145 Kgs of tomato, 47 Kgs of cabbage, 37 Kgs of Water melon, 1,638 bags of Irish potato, 2,114 bags of cassava, 19,130Kgs of rice, 2,000 Kgs of Sun flower, 16,620 Kgs of Groundnuts, 12,500 banana suckers, 16 Kgs of Eggplant) and livestock (13,147 chicken, 7,600 goats, 1,875 hives and 20,000 fish fingerlings) and assorted organic fertilizers and pesticides.
- Value addition inputs including honey processing equipment, groundnut shellers and potato crisps and chips making equipment were distributed

**Thematic focus (continued)**


- To improve postharvest management 4,600 tauplins, 11 digital weighing scales, and 13 aphid nets were distributed.
- 60 oxen with ox-ploughs were provided for labour saving.
- 10 youths from 2 groups were trained in cage fish farming and are handling 20,000 fish in number which are stocked in two cages.
- 06 new cooperatives were registered increasing the total to 11 Coops.  
Constructed 2 produce stores with offices for two cooperatives in Yumbe
- 133 youths received DIT certified training in tailoring, building and construction, hair dressing and horticulture. Those in agriculture became peer trainers for 1,308 youth in horticulture agribusiness.
- 795 households benefited from digital cash grants (345 people (169 females) under NIDP and 450 people (315 females) under PSGP). While NIDP offered grant year-round worth UGX 60,000 per month, PSGP only provided consumption support for three months (UGX 114,000 per month).
- A total of 150 business groups (each with three members) also received a one-off business grant worth UGX 980,000. This was accompanied with business skills and financial literacy trainings and a market assessment to identify business opportunities and systemic bottlenecks to inclusive market development.
- Trained 78 local leaders and 18 teachers and 27 members of the school management committees on alternative punishments to children in school instead of corporal punishment
- Held 4 out of school outdoor and indoor games as child rights advocacy events for 2,016 children (1,178 female), 1,000 parents (469 female), 20 traditional leaders and 07 officials from the district.
- 36 AFARD staffs were trained in natural family planning methods.
- AFARD guiding policies were developed – risk management and complaint management. Meanwhile, the human resource and financial and administration policies were revised.
- Construction of the main office in Nebbi Municipality was completed and is undergoing furnishing.

**LESSONS LEARNT**

- WFP reduction of refugees' food ration by 30% (and the expected further reduction to 60%) has created a rush among many refugees in search for land for farming.
- 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.
- In the formation of cooperatives, groups should be mobilized to start the cooperative before any investment is made, away from building it from primary groups who want to own such investments.
- 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
- Not all beneficiaries are interested in tree planting. Their interest to plant trees must be sought first. Besides, trees thrive well when intercropped with other crops so that farmers take care of them as they do for their crops.
- The inclusion of natural family planning method besides the modern contraceptive focus increased the uptake of family planning.

### **Challenges**

- Unreliable weather leading to low yields. The first season had better rains and the few farmers who utilized it got better returns. However, the favoured second season when many farmers plant instead had a very bad weather and high losses.
- Insecurity in Nebbi and Zombo districts as well as in DRC affected implementation of activities in some periods
- COVID-19 disruption has greatly affected our school-based project in Atyak. The discussions with KNH ensured that we reach out to the children at home with rights awareness education.
- Inflation: Higher input prices compared to budget affected the full attainment of the procurement plan both in terms of quantity and timely delivery.
- Delayed mobile money operation: Registration of the Mobile Money Account for AFARD to shift to digital payment has been very cumbersome. Airtel refused to activate our accounts. MTN registration has just been concluded and we await the issuance of the line. However, the net effect of bank and digital payment on bank charges remains unknown. Staffs continued to complain about activity funds paid on their personal account without the bank charges (making them individually meet the charges).

  
\_\_\_\_\_  
**Dr. Alfred Lakwo**  
(Executive Director)

  
\_\_\_\_\_  
**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 2021. 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 2021 and of incomes and expenditures for the financial year ended 31 December 2021;
- 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**

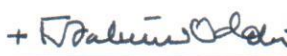
Management of AFARD accepts responsibility for preparation of the organisation's report and financial statements set out on pages 12 to 17, in accordance with the organisation's accounting policies. Management of AFARD is also required to ensure that proper accounting records are maintained, which disclose 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 2021 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 28/04/2022 and signed on its behalf by:

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

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



**RSM Eastern Africa**  
**Certified Public Accountants**

Plot 17/19 Kampala Road, DTB Centre  
6th Floor, Suite 6B  
T +256 (0) 414 342 780/9  
[www.rsm.global/uganda](http://www.rsm.global/uganda)  
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) the organisation, set out on pages 12 to 17, which comprise the fund accountability statement as at 31 December 2021, 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 2021, are prepared in all material respects in accordance with the accounting policies described on page 14 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 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 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.

**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.

*John Walabyeki*  
CPA John Walabyeki

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

*28<sup>th</sup> April* 2022

**Agency For Accelerated Regional Development (AFARD)**  
**Financial statements**  
**For the year ended 31 December 2021**

**Statement of income and expenditure**

|                              | Notes | 2021<br>Shs'000       | 2020<br>Shs'000         |
|------------------------------|-------|-----------------------|-------------------------|
| <b>Grant income</b>          |       |                       |                         |
| Fund balance as at 1 January |       | 1,105,238             | 206,440                 |
| Grants to AFARD              | 3(i)  | 10,555,727            | 9,310,930               |
| Other income                 | 3(ii) | 896,570               | 664,518                 |
| Foreign exchange loss        |       | <u>(3,987)</u>        | <u>(8,789)</u>          |
| <b>Total income</b>          |       | <u>12,553,548</u>     | <u>10,173,099</u>       |
| <b>Expenditures</b>          |       |                       |                         |
| Programme costs              | 4     | 11,149,283            | 8,477,087               |
| Administrative costs         | 5     | 932,030               | 590,774                 |
| <b>Total expenditures</b>    |       | <u>12,081,314</u>     | <u>9,067,861</u>        |
| <b>Surplus for the year</b>  |       | <u><u>472,235</u></u> | <u><u>1,105,238</u></u> |

**Agency For Accelerated Regional Development (AFARD)**  
**Financial statements**  
**For the year ended 31 December 2021**

**Fund accountability statement**

|                                       | Notes | 2021<br>Shs'000 | 2020<br>Shs'000  |
|---------------------------------------|-------|-----------------|------------------|
| <b>Assets</b>                         |       |                 |                  |
| Cash and bank balances                | 6     | 845,647         | 2,200,841        |
| <b>Total assets</b>                   |       | <b>845,647</b>  | <b>2,200,841</b> |
| <b>Current liabilities</b>            |       |                 |                  |
| Trade payables                        |       | (18,539)        | -                |
| Deferred income                       | 7     | (354,874)       | (1,095,603)      |
| <b>Fund balance as at 31 December</b> |       | <b>472,235</b>  | <b>1,105,238</b> |

These financial statements on pages 12 to 17 were approved by management on 28/04/22 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 financial 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.

**Agency For Accelerated Regional Development (AFARD)**  
**Financial statements**  
**For the year ended 31 December 2021**

**Notes (continued)**

**Grant Income**

**3(i) Grants to AFARD**

|  | <b>2021</b>       | <b>2020</b>      |
|--|-------------------|------------------|
|  | <b>Shs'000</b>    | <b>Shs'000</b>   |
| Action for Livelihood Enhancement in Northern Uganda (ALENU)         | 2,321,099         | 2,237,839        |
| Northern Uganda Resilience Initiative (NURI) Project                 | 2,601,912         | 3,338,843        |
| AFARD Sure Project   | 519,980           |                  |
| West Nile Agriculture Improvement and Conservation (WENAGIC) Project | 362,938           | 378,806          |
| Panyango Community Development Project                               | 276,610           | 288,264          |
| Girls Get Equal (GGE) Project  | 514,217           | 505,298          |
| AFARD Migration Project  | 358,650           | -                |
| AFARD GRAND Project  | 801,549           | -                |
| Atyak Child Rights to Education Project (ACREP)                      | 202,461           | -                |
| Strengthening Resilient Livelihoods Project (RELIP)                  | 457,631           | -                |
| Nebbi INclusive Development Project (NIDP)                           | 334,190           | 119,546          |
| AFARD YADE Project   | 579,194           | -                |
| AFARD AFC Agriculture project  | 1,225,297         | 462,238          |
| Skills Acquisition Project (Funded by University of Northumbria)     |                   | 13,931           |
| Migration Project (Horizont3000 Funded)                              |                   | 675,327          |
| ACREP (KNH Funded)   |                   | 248,716          |
| AWO BMZ Project (AWO International Funded)                           |                   | 683,704          |
| AFARD Decentralization-Northumbria University                        | -                 | 11,972           |
| AFARD AFC Local Subsidy  | -                 | 319,827          |
| AFARD AWO ADH  | -                 | 26,618           |
| Erussi Ndhew Community Development (KNH Funded)                      | -                 |                  |
| Danish Assistance to Refuge (DANIDA Funded)                          | -                 |                  |
| MAYEP (Self Help Africa Funded)                                      | -                 |                  |
|  | <b>10,555,727</b> | <b>9,310,930</b> |

**3(ii) Other income**

|                         |                |                |
|-------------------------|----------------|----------------|
| Members contribution    | 871,070        | 657,028        |
| Audit contribution      | 19,000         | -              |
| Asset Disposal          | 6,500          | -              |
| Hall Hire               | -              | 3,000          |
| Income from Office Rent | -              | 4,230          |
| Interest income         | -              | 260            |
|                         | <b>896,570</b> | <b>664,519</b> |

**Agency For Accelerated Regional Development (AFARD)**  
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**For the year ended 31 December 2021**

**Notes (continued)**

**4. Programme costs (Continued)**

|  | <b>2021</b>       | <b>2020</b>      |
|--|-------------------|------------------|
|  | <b>Shs'000</b>    | <b>Shs'000</b>   |
| Panyango Community Development Project                               | 290,100           | 254,043          |
| West Nile Agriculture Improvement and Conservation (WENAGIC) Project | 395,759           | 341,439          |
| AFARD Decentralization-Nothumbria University                         | 12,547            | 11,981           |
| Northern Uganda Resilience Initiative (NURI) Project                 | 2,691,890         | 3,312,474        |
| Atyak Child Rights to Education Project (ACREP)                      | 248,910           | 151,649          |
| AFARD Migration Project  | 347,751           | 676,282          |
| Action for Livelihood Enhancement in Northern Uganda (ALENU)         | 2,495,361         | 2,063,319        |
| Nebbi INclusive Development Project (NIDP)                           | 329,345           | 119,546          |
| AFARD AFC Local Subsidy  | 4,105             | 315,722          |
| AFARD AFC  | 1,226,786         | 447,222          |
| Girls Get Equal (GGE) Project  | 836,626           | 175,140          |
| AFARD Sure Project   | 519,821           | -                |
| Strengthening Resilient Livelihoods Project (RELIP)                  | 505,930           | -                |
| AFARD GRAND Project  | 697,378           | -                |
| AFARD YADE Project   | 546,927           | -                |
| AFARD AWO ADH  | 50                | -                |
| Erussi Ndhew Community Development (KNH Funded)                      | -                 | 3,324            |
| YEEP (European Union Funded)   | -                 | 1,106            |
| AWO Project (AWO International Funded)                               | -                 | 26,568           |
| AWO BMZ Project (AWO International Funded)                           | -                 | 571,763          |
| Skills Acquisition Project (Funded by University of Nothumbria)      | -                 | 5,510            |
|  | <b>11,149,283</b> | <b>8,477,087</b> |

**5. Administrative costs**

|                          |                |                |
|--------------------------|----------------|----------------|
| Governance               | 22,051         | 4,480          |
| Personnel cost           | 28,173         | 5,491          |
| Other staff costs        | 151,932        | 84,529         |
| Capital costs            | 462,083        | 312,165        |
| Office supplies          | 4,934          | 11,070         |
| Other costs              | 252,098        | 164,088        |
| Sage Accounting Software | 10,760         | 8,950          |
|                          | <b>932,030</b> | <b>590,774</b> |

**Agency For Accelerated Regional Development (AFARD)**  
**Financial statements**  
**For the year ended 31 December 2021**

**Notes (continued)**

|  | <b>2021</b>    | <b>2020</b>      |
|--|----------------|------------------|
|  | <b>Shs'000</b> | <b>Shs'000</b>   |
| <b>6. Cash and Bank</b>  |                |                  |
| AFARD Operational Account                                      | 19,212         | 1,516            |
| AFARD Personnel Cost   | 30,785         | 20,503           |
| AFARD Medical Insurance  | 88,712         | 79,382           |
| AFARD NURI   | 265            | 90,243           |
| AFARD WENAGIC - UGX  | 4,034          | 40,934           |
| Panyango Community Project                                     | 46,489         | 60,173           |
| AFARD ADA Refugee Project                                      | 12,277         | 1,377            |
| AFARD Community Wide Project (Jangokoro Food Security Project) | 7,547          | 61,776           |
| AFARD BMZ Account  | 66,360         | 114,660          |
| AFARD WENAGIC - USD  | 354,969        | 364,069          |
| Erusii/Ndhew Community Development Account - EURO              | 193            | 209              |
| AFARD AFC  | 13,528         | 15,017           |
| AFARD ACREP  | 50,619         | 97,068           |
| AFARD GGE  | 7,750          | 330,159          |
| AFARD ALENU  | 78             | 174,520          |
| AFARD NORTHUMBRIA  | 1,208          | 13,755           |
| AFARD Grand Project - EURO                                     | 196            | 446,288          |
| AFARD SURE Project - EURO                                      | 145            | 284,844          |
| AFARD DINU/ALENU - EURO  | 180            | 193              |
| AFARD GRAND Project  | 103,976        | -                |
| AFARD YADE Project   | 32,268         | -                |
| AFARD SURE Project - UGX                                       | 14             | -                |
| Nebbi Inclusive Development Project                            | 4,845          | -                |
| AFARD AWO  | -              | 50               |
| AFARD AFC Local Subsidy  | -              | 4,105            |
|  | <b>845,647</b> | <b>2,200,842</b> |
| <b>7. Deferred Income</b>                                      |                |                  |
| AFARD WENAGIC ACCOUNT - USD                                    | 354,877        | 364,069          |
| Erussi Ndhew Community Development Project - EURO              | -              | 209              |
| AFARD GRAND Project - EURO                                     | -              | 446,288          |
| DINU/ALENU Project - EURO                                      | -              | 193              |
| AFARD SURE Project - EURO                                      | -              | 284,844          |
|  | <b>354,877</b> | <b>1,095,603</b> |

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

Fund Accountability Statement for the year ended 31 December 2021

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<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|-----------------------------|------------------------|------------------------|
| At 1 January                | -                      | 15,017                 |
| Grants and Donations        | 1,227,627              | 1,225,297              |
| <b>Total Income</b>         | <b>1,227,627</b>       | <b>1,240,314</b>       |
| <b>Expenditure</b>          |                        |                        |
| Administrative cost         | 17,000                 | 16,159                 |
| Personnel cost              | 535,070                | 535,070                |
| Medical insurance           | 55,369                 | 55,369                 |
| CBT VSLA training cost      | 16,887                 | 16,887                 |
| Consultancy fees            | 470,857                | 470,857                |
| Honorario                   | 132,445                | 132,445                |
| <b>Total Expenditure</b>    | <b>1,227,627</b>       | <b>1,226,786</b>       |
| <b>Surplus for the Year</b> |                        | <b>13,528</b>          |

Agency For Accelerated Regional Development (AFARD)  
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Appendix II: Support to refugees and host communities in Northern Uganda (AFC Project)

Fund Accountability Statement for the year ended 31 December 2021

Project duration: 2019- 2022

**Project Objective:** Implementation of training and/or capacity development activities to refugees and host communities in Northern Uganda.

**Funder:** AFC Agriculture & Finance Consultants GmbH

| Income                      | Budget<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|-----------------------------|------------------------|------------------------|
| At 1 January                | 4,105                  | 4,105                  |
| Grants and Donations        | -                      | -                      |
| <b>Total Income</b>         | <b>4,105</b>           | <b>4,105</b>           |
| <b>Expenditure</b>          |                        |                        |
| Administrative cost         | 4,105                  | 4,105                  |
| <b>Total Expenditure</b>    | <b>4,105</b>           | <b>4,105</b>           |
| <b>Surplus for the Year</b> |                        | <b>-</b>               |

Agency For Accelerated Regional Development (AFARD)  
Financial statements  
For the year ended 31 December 2021

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**Appendix III: AWO ADH PROJECT**

**Fund Accountability Statement for the year ended 31 December 2021**

**Project Duration:** January 2019-December 31, 2021

**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

| <b>Income</b>               | <b>Budget<br/>2021</b> | <b>Actual<br/>2021</b> |
|-----------------------------|------------------------|------------------------|
| At 1 January                | 50                     | 50                     |
| Grants and Donations        | -                      | -                      |
| <b>Total Income</b>         | <b>50</b>              | <b>50</b>              |
| <b>Expenditure</b>          |                        |                        |
| Administration              | 50                     | 50                     |
| <b>Total Expenditure</b>    | <b>50</b>              | <b>50</b>              |
| <b>Surplus for the Year</b> |                        | <b>-</b>               |

**Agency For Accelerated Regional Development (AFARD)**  
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**Appendix IV: Girls Get Equal (GGE)**

**Fund Accountability Statement for the year ended 31 December 2021**

**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

|  | <b>Budget 2021</b> | <b>Actual 2021</b> |
|--|--------------------|--------------------|
| <b>Income</b>                                      |                    |                    |
| At 1 January                                       | -                  | 330,159            |
| Grants and Donations                               | 867,458            | 514,217            |
| <b>Total Income</b>                                | <b>867,458</b>     | <b>844,375</b>     |
| <b>Expenditure</b>                                 |                    |                    |
| 1.1 AFARD- 3 Project Coordinators 100%             | 91,257             | 60,000             |
| 1.2 AFARD-Finance & Administration Manager 15%     | 21,971             | 16,794             |
| 1.3 AFARD Accountant 35%                           | 10,068             | 11,261             |
| 1.4 AFARD Executive Director 10%                   | 22,671             | 21,720             |
| 1.5 AFARD Programmes Manager 15%                   | 14,632             | 20,798             |
| 2.1 Airtime - accountant 50%                       | 350                | 350                |
| 2.10 Motorcycle service 100%                       | 2,800              | 3,012              |
| 2.11 Motorcycle tyres 100%                         | 7,000              | -                  |
| 2.12 Internet( Nebbi & Zombo) 17%                  | 7,000              | 4,091              |
| 2.13 Contribution to board meeting 25%             | 2,000              | -                  |
| 2.14 Board monitoring 25%                          | 4,250              | -                  |
| 2.15 Electricity (Nebbi) 9%                        | 800                | 500                |
| 2.18 Rent (Zombo) 100%                             | 2,400              | -                  |
| 2.2 Airtime - project staff 100%                   | 2,000              | 1,860              |
| 2.22 Office consumables 100%                       | 1,000              | 1,547              |
| 2.23 Bank charges 100%                             | 1,140              | 1,202              |
| 2.3 Airtime ED 25%                                 | 400                | 400                |
| 2.4 Airtime FAM 25%                                | 400                | 400                |
| 2.5 Airtime PM 25%                                 | 400                | 400                |
| 2.7 Car service 7%                                 | 1,300              | 484                |
| 2.8 Car tyres 20%                                  | 5,000              | 3,000              |
| 2.9 Motorcycle repair 100%                         | 2,000              | 798                |
| 3.1.1.2 Conduct labour market assessment for youth | 8,550              | -                  |
| 3.1.2.2 Develop functional market oriented youth   | 24,975             | 12,210             |
| 3.1.2.3 Orient 100 tutors and lecturers from 4     | 25,337             | 26,933             |
| 3.1.3.1 Place 100youth on apprenticeship trainin   | 86,290             | 85,078             |
| 3.1.4.1 Develop artisan based curriculum for tra   | 16,840             | 16,827             |
| 3.1.4.2 Orient 3,000 artisans trainees on DIT      | 4,195              | 3,588              |
| 3.1.5.1 500youth trained on vocational skills      | 120,001            | 120,346            |
| 3.1.5.2 Startup kits for youth in vocational ski   | 41,942             | 43,248             |
| 3.1.5.3 Startup kits for youth agric entre         | 41,942             | 48,933             |
| 3.2.1.1 Selection and training of 200 mentors      | 31,065             | 31,512             |
| 3.2.1.2 Formation of 100 youth VSLA groups         | 46,894             | 45,825             |
| 3.2.1.3 Train 100youth VSLA groups on IGA,Fin      | 18,698             | 18,450             |
| 3.3.1.1 Mapping and formation of 100 family grps   | 5,055              | 3,806              |
| 3.3.1.2 IGA investment start capital               | 186,202            | 203,706            |
| 4.1 Audit, Monitoring and Evaluation               | 3,597              | 3,640              |
| 1.7 AFARD-Driver 100%                              | 5,034              | -                  |
| 1.6 AFARD Project Assistant 100%                   | -                  | 15,000             |
| 5.0 Procurement                                    | -                  | 1,438              |
| 3.1.1.1 Conduct agri-enterprise viability assess   | -                  | 7,467              |
| <b>Total Expenditure</b>                           | <b>867,458</b>     | <b>836,626</b>     |
| <b>Surplus for the Year</b>                        |                    | <b>7,750</b>       |

Agency For Accelerated Regional Development (AFARD)  
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Appendix V: SURE Project

Fund Accountability Statement for the year ended 31 December 2021

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<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|---|------------------------|------------------------|
| At 1 January  | -                      | -                      |
| Grants and Donations  | 569,238                | 519,980                |
| <b>Total Income</b>   | <b>569,238</b>         | <b>519,980</b>         |
| <b>Expenditure</b>  |                        |                        |
| Activity 0.0 Common activities (Running Costs)                                  | 17,792                 | 17,664                 |
| Activity 1 of R1: Form, Register and train beneficiary groups in group dynamics | 3,865                  | 3,787                  |
| Activity 1 of R2: Train in VSLA methodology                                     | 11,581                 | 10,563                 |
| Create awareness on human & women rights  | 1,544                  | 1,044                  |
| Activity 2 of R1: Select and train Lead farmers                                 | 26,080                 | 25,789                 |
| Activity 2 of R2: Train in IGA  | 3,529                  | 1,779                  |
| Train in Advocacy skills  | 3,700                  | 3,694                  |
| Activity 3 of R1: Provide agro inputs   | 266,200                | 231,209                |
| Basic Furnishing  | 6,782                  | 6,842                  |
| Conduct annual dialogue meetings on local development issues                    | 4,800                  | 4,756                  |
| Activity 4 of R1: Train in climate smart agronomy                               | 7,779                  | 8,436                  |
| Activity 5 of R1: Train in safe nutrition and kitchen gardening                 | 7,158                  | 5,104                  |
| Activity 5 of R2: Train in Financial Literacy                                   | 11,584                 | 10,228                 |
| Activity A0.1 Procure Equipment and visibility materials                        | 23,000                 | 22,930                 |
| Activity A0.2: Recruit and induct staffs  | 500                    | 418                    |
| Activity A0.3: Hold stakeholders meeting  | 5,460                  | 5,110                  |
| Activity A0.4: Conduct baseline study   | 9,761                  | 9,711                  |
| Activity A0.5: Management monitoring visits                                     | 2,608                  | 2,608                  |
| Activity A0.6: Strengthen community COVID-19 response                           | 35,105                 | 36,195                 |
| Activity A0.7: Conduct district closeout meeting                                | 5,085                  | 5,157                  |
| Activity A0.8: Conduct audit  | 5,000                  | -                      |
| Project Officer 100%  | 30,000                 | 30,000                 |
| Programmes Manager 15%  | 15,413                 | 15,413                 |
| Finance and Administration Manager 10%  | 10,275                 | 10,275                 |
| Accountant 25%  | 11,009                 | 11,009                 |
| Executive Director 6%   | 12,771                 | 12,771                 |
| Member Sensitization  | 3,988                  | 3,648                  |
| Training of leaders   | 21,685                 | 20,731                 |
| Train in Collective Marketing   | 1,540                  | 1,340                  |
| Market Survey   | 1,950                  | 1,450                  |
| Mentorship by PM and PO   | 1,694                  | 160                    |
| <b>Total Expenditure</b>  | <b>569,238</b>         | <b>519,821</b>         |
| <b>Surplus for the Year</b>   | <b>-</b>               | <b>159</b>             |

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**Appendix VI: Graduation Project**

**Fund Accountability Statement for the year ended 31 December 2021**

**Project Duration:** 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

| <b>Income</b>   | <b>Budget<br/>2021<br/>Ushs</b> | <b>Actual<br/>2021<br/>Ushs</b> |
|---|---------------------------------|---------------------------------|
| At 1 January  | -                               | -                               |
| Grants and donations  | 837,534                         | 801,549                         |
| <b>Total income</b>   | <b>837,534</b>                  | <b>801,549</b>                  |
| <b>Expenditure</b>  |                                 |                                 |
| 1.1.1 Develop IEC materials on children's rights and GBV  | 2,025                           | 100                             |
| 1.1.2 Support child paralegals to create community awareness for children and duty bearers on children's rights and protection and GBV through community meetings | 990                             | 900                             |
| 1.1.4 Conduct community dialogues events on common children's rights and gender issues  | 3,000                           | 3,000                           |
| Yumbe Team Leader (Coordinator/Livelihoods Advisor)   | 12,000                          | 13,000                          |
| Graduation Advisor (100%)   | 42,000                          | 35,000                          |
| Project Officers (Coaches@1=50HHs) (excl. 2 for IUCN)   | 60,000                          | 54,000                          |
| Finance and Admin Manager   | 10,275                          | 11,132                          |
| Accountant  | 12,000                          | 13,000                          |
| Driver  | 6,000                           | 6,500                           |
| Travel expenses   | 46,395                          | 48,535                          |
| 2.1.1. Enrolled households receive consumption support  | 226,540                         | 152,473                         |
| 2.1.2 Enrolled participants take part in health, nutrition and WASH trainings   | 31,106                          | 21,664                          |
| Vehicle costs   | 3,900                           | 4,362                           |
| Office expenses   | 5,099                           | 6,486                           |
| Other costs   | 3,125                           | 3,311                           |
| Equipments  | 58,971                          | 54,387                          |
| Recruitment and Induction   | 9,360                           | 9,800                           |
| Visibility Materials  | 20,150                          | 18,625                          |
| 2.2.1. Enrolled participants complete entrepreneurship and livelihoods training to inform livelihood selection  | 66,918                          | 30,412                          |
| 2.2.2. Participants receive productive asset transfers  | 126,540                         | 149,000                         |
| Beneficiary Selection   | 8,370                           | 9,215                           |
| 2.3.1. Participants form community-based savings groups and complete training on financial literacy   | 7,200                           | -                               |
| Stakeholders Meeting  | 4,386                           | 5,491                           |
| Mentors initial training  | 8,858                           | 9,126                           |
| VSLA Methodology & microtraining  | 11,358                          | -                               |
| NRM & agribusiness TOT for mentors  | 10,358                          | -                               |
| Refresher mentor training   | 8,358                           | -                               |
| SOLI Training   | 15,226                          | 19,414                          |
| Executive Director  | 17,028                          | 18,447                          |
| <b>Total Expenditure</b>  | <b>837,534</b>                  | <b>697,378</b>                  |
| <b>Surplus for the Year</b>   | <b>-</b>                        | <b>104,172</b>                  |

**Agency For Accelerated Regional Development (AFARD)**

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**Appendix VII: Strengthening Resilient Livelihood Project (RELIP)**

**Fund Accountability Statement for the year ended 31 December 2021**

**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

| <b>Income</b>  | <b>Budget<br/>2021<br/>Ushs</b> | <b>Actual<br/>2021<br/>Ushs</b> |
|--|---------------------------------|---------------------------------|
| At 1 January   | -                               | 114,660                         |
| Grants and Donations   | 551,767                         | 457,631                         |
| <b>Total Income</b>  | <b>551,767</b>                  | <b>572,291</b>                  |
| <b>Expenditure</b>   |                                 |                                 |
| 1.1.1 Form and strengthen 8 FGs                              | 1,520                           | 1,520                           |
| 1.1.2 Procure and distribute agricultural inputs             | 30,000                          | 30,600                          |
| 1.1.3 Train in Good Agricultural and Climate smart practices | 10,706                          | 3,314                           |
| 1.1.4 Train in Kitchen gardening                             | 2,250                           | 2,250                           |
| 1.1.6 Organise annual cooking galla                          | 14,001                          | 14,514                          |
| 1.2.1 Train in VSLA methodology                              | 12,150                          | 7,145                           |
| 1.2.2 Procure and distribute startup and value addition kits | 85,650                          | 88,413                          |
| 1.2.3 Train in Good Agricultural and Climate Smart Practices | 2,460                           | 2,368                           |
| 1.2.4 Train in Good Business Management Practice             | 11,070                          | 9,657                           |
| 1.2.5 Train in value addition                                | 1,170                           | 1,295                           |
| 1.2.6 Conduct Business mentorship                            | 4,770                           | 3,890                           |
| 2.8 Train community based extension agents                   | 8,960                           | 8,704                           |
| 2.9 Training Oxen Handlers                                   | 5,510                           | 6,148                           |
| 1.3.1 Train in family planning                               | 5,330                           | 5,325                           |
| 1.3.2 Train in gender equality                               | 7,380                           | 8,100                           |
| 1.3.5 Hold community dialogue                                | 4,845                           | 5,741                           |
| 1.2.10a AFARD Staff Training(15 staff) Coop                  | 32,389                          | 30,870                          |
| 1.2.10b Member recruitment into primary Coop                 | 4,350                           | 4,185                           |
| 1.2.10c Train the executive & Board Leaders COOP             | 11,576                          | 10,688                          |
| 1.2.10d Conduct enterprise feasibility Study COO             | 10,900                          | -                               |
| 1.2.10e Construct & Equip produce store COOP                 | 100,408                         | 92,869                          |
| 1.2.11 Provide Office Furniture                              | 10,670                          | -                               |
| 1.3.9 TOT for staff and comm champs on energy                | 15,400                          | 15,660                          |
| 5.2.1 Executive Director(6%)                                 | 13,315                          | 13,332                          |
| 5.2.2 Programmes Manager(10%)                                | 10,966                          | 10,989                          |
| 5.2.3 Finance & Aministrative Manager(10%)                   | 10,966                          | 10,989                          |
| 5.2.4 Yumbe Team Leader(29%)                                 | 13,002                          | 13,082                          |
| 5.2.5 Project Officer(100%)                                  | 48,100                          | 48,677                          |
| 5.2.6 Accountant(29%)  | 13,315                          | 13,397                          |
| 5.2.7 Yumbe Driver(50%)                                      | 3,029                           | 3,061                           |
| 5.2.8 Yumbe Watchman(50%)                                    | 3,786                           | 3,826                           |
| 5.4.1 Telephone cost   | 1,200                           | 723                             |
| 5.4.2 Vehicle Maintenance                                    | 1,200                           | 837                             |
| 5.4.3 Motorcycle Maintenance                                 | 840                             | 2,923                           |
| 5.4.4 Bank Charges   | 600                             | 945                             |
| 5.4.5 Personal Protective Equipment(COVID 19)                | 7,034                           | 5,699                           |
| 6.2.1 Coordination/Monitoring visits                         | 5,580                           | 6,918                           |
| 6.2.2 Hold stakeholders meetings                             | 3,150                           | 3,713                           |
| 6.2.3 Hold District & land Board monitoring/Rerview          | 5,375                           | 5,090                           |
| 6.2.4 Annual review/Evaluation meeting                       | 8,310                           | 1,725                           |
| 6.2.5 Designing and Printing Visibility Materials            | 3,535                           | 1,750                           |
| 6.2.6 Contribution to AFARDs Annual Financial Audit          | 5,000                           | 5,000                           |
| <b>Total Expenditure</b>                                     | <b>551,767</b>                  | <b>505,930</b>                  |
| <b>Surplus for the year</b>                                  | <b>-</b>                        | <b>66,360</b>                   |

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

Fund Accountability Statement for the year ended 31 December 2021

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<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|-----------------------------|------------------------|------------------------|
| At 1 January                | 13,755                 | 13,755                 |
| Grants and donations        | -                      | -                      |
| <b>Total income</b>         | <b>13,755</b>          | <b>13,755</b>          |
| <b>Expenditure</b>          |                        |                        |
| Research                    | 13,560                 | 12,373                 |
| Bank charges                | 195                    | 175                    |
| <b>Total expenditure</b>    | <b>13,755</b>          | <b>12,547</b>          |
| <b>Surplus for the year</b> |                        | <b>1,208</b>           |

**Agency For Accelerated Regional Development (AFARD)**  
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**Appendix IX: WENAGIC Project**

**Fund Accountability Statement for the year ended 31 December 2021**

**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.

| <b>Income</b>                                  | <b>Budget<br/>2021<br/>Ushs</b> | <b>Actual<br/>2021<br/>Ushs</b> |
|--|---------------------------------|---------------------------------|
| At 1 January                                   | -                               | 40,934                          |
| Grants and Donations                           | 432,030                         | 358,951                         |
| <b>Total Income</b>                            | <b>432,030</b>                  | <b>399,885</b>                  |
| <b>Expenditure</b>                             |                                 |                                 |
| Member mobilisation & awareness & recrui       | 840                             | 840                             |
| Evaluating the co-operative                    | 1,250                           | 1,250                           |
| Selection of Task force promoters              | 1,568                           | 1,568                           |
| Training the interim Leaders                   | 2,506                           | 2,506                           |
| Conduct a feasibility/viability & sustai       | 2,250                           | 2,250                           |
| Development of Business plan/work plan         | 3,250                           | 3,250                           |
| Completing application form for Regtn          | 750                             | 750                             |
| Opening An Account                             | 150                             | 150                             |
| Obtaining 1st Set of by laws                   | 1,750                           | 1,750                           |
| Payment for Registration                       | 150                             | 150                             |
| Registering the Cooperative                    | 600                             | 600                             |
| Capacity building for the leaders              | 7,814                           | 7,814                           |
| Business Mentorship and coaching               | 2,443                           | 2,443                           |
| Organise first AGM                             | 5,318                           | 5,115                           |
| Filling returns                                | 138                             | 138                             |
| Animal Traction Followup                       | 1,100                           | 1,220                           |
| Books of accounts                              | 47                              | -                               |
| Furniture (3 Tables & 40 plastic chairs)       | 10                              | -                               |
| 0.0 Field officer(100%)-Bashir                 | 6,000                           | 6,000                           |
| 0.0 District Commercial Officer (PTE 10%)      | 3,000                           | -                               |
| 0.0 Yumbe team leader(50%)                     | 19,500                          | 18,000                          |
| 0.0 Project Coordinator(50%)                   | 19,500                          | 18,000                          |
| 0.0 Finance & Admn Manager(25%)                | 13,000                          | 12,000                          |
| 0.0 Accountant(20%)                            | 9,750                           | 9,000                           |
| 0.0 Executive Director (10%)                   | 26,000                          | 24,000                          |
| A0.0 Telephone cost                            | 2,400                           | 2,810                           |
| A0.0 Office Stationery                         | 1,200                           | 1,199                           |
| A0.0 Motor cycle maintainance                  | 4,200                           | 3,942                           |
| A0.0 Fuel for Generator(5% contribution)       | 5,040                           | 5,040                           |
| A0.0 Bank Charges                              | 780                             | 631                             |
| A0.1 Procure Equipment and visibility Material | 10,500                          | 9,757                           |
| A0.2 Board Monitoring                          | 3,930                           | 3,873                           |
| A0.3 Management Monitoring Visits              | 11,076                          | 6,971                           |
| A0.5 Financial Audit/Evaluation                | 15,500                          | 15,500                          |
| A0.4 Conduct District review and Close out     | 10,785                          | 3,670                           |
| A0.6 Contribution to Office Construction       | 50,000                          | 50,000                          |
|  | <b>244,095</b>                  | <b>222,186</b>                  |

**Agency For Accelerated Regional Development (AFARD)**  
**Financial statements**  
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**Appendix IX: WENAGIC Project (continued)**

|  |                |                |
|--|----------------|----------------|
| A.0.3 Conduct Coop performance review meetings | 2,149          | 2,146          |
| A1.1 Construct a store with Office Annex       | 52,000         | 52,000         |
| A.2 Develop a Marketing Strategy               | 38,725         | 36,363         |
| A.3 Contribution to Market Survey              | 10,440         | 10,413         |
| A.4 Train on Financial Literacy                | 14,850         | 12,718         |
| A.5 Train in Climate smart Agronomy & good A   | 6,624          | 6,624          |
| A.2.1 Train in forage production               | 9,900          | 9,900          |
| A.2.2 Train in Energy saving stove             | 10,125         | 10,125         |
| A.2.3 Train in Soil Fertility                  | 5,940          | 1,335          |
| A.2.4 Conduct Micronutrient Assessment         | 17,700         | 13,950         |
| A.2.5 Provide Business Advisory services       | 10,482         | 9,000          |
| Bicycle for CBTs                               | 9,000          | 9,000          |
| <b>Total Expenditure</b>                       | <b>432,030</b> | <b>395,759</b> |
| <b>Surplus for the Year</b>                    |                | <b>4,126</b>   |
| <b>Exchange loss</b>                           |                | <b>(3,987)</b> |
| <b>Fund Balance for the year</b>               |                | <b>139</b>     |

Agency For Accelerated Regional Development (AFARD)  
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Appendix X: Migration Project

Fund Accountability Statement for the year ended 31 December 2021

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<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|--|------------------------|------------------------|
| At 1 January   | -                      | 1,377                  |
| Grants and donations   | 361,541                | 358,650                |
| <b>Total income</b>  | <b>361,541</b>         | <b>360,027</b>         |
| <b>Expenditure</b>   |                        |                        |
| 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                  |
| 1.3.4 Train in Poultry Management                                | 4,000                  | 1,509                  |
| 1.3.8 Train in improved energy saving stoves                     | 3,500                  | 1,821                  |
| 1.4.2 Transport for solar driers                                 | 4,500                  | 3,950                  |
| 1.4.3 Transport for poultry/paravet kits                         | 4,500                  | 4,475                  |
| 1.4.6 Transport for VSLA Kits                                    | 100                    | -                      |
| 1.4.8 Internal travel costs(fuel-AFARD)                          | 1,800                  | 2,552                  |
| 2.10 Birds   | 33,000                 | 33,000                 |
| 2.24VSLA Kits  | 900                    | 900                    |
| 2.8 Simple solar driers  | 10,800                 | 10,800                 |
| 2.9 Paravet kits   | 15,000                 | 14,600                 |
| 3.11 A3.4: Train in Village Savings and Loans Association (VSLA) | 771                    | 1,381                  |
| 3.12 A3.5: Train FFS members in IGA management                   | 1,033                  | 1,033                  |
| 3.13 A3.6: Conduct business mentoring and coaching               | 1,400                  | 1,400                  |
| 3.14 Conduct awareness on natural resource co                    | 1,760                  | 1,760                  |
| 3.15 Train in improved energy stove making                       | 24,702                 | 24,702                 |
| 3.16 A4.4: Support LECs to implement CEAP                        | 375                    | 375                    |
| 3.17 A4.5: Hold dialogue meetings                                | 5,333                  | 5,331                  |
| 3.18 Exchange visit on agribusiness devt SOS                     | 7,560                  | -                      |
| 3.3 A1.2: Establish Farmer field school learning sites           | 2,760                  | 2,760                  |
| 3.4 A1.4: Train in Kitchen gardening                             | 3,867                  | 3,866                  |
| 3.5 A1.5: Conduct nutritional education                          | 3,967                  | 3,916                  |
| 3.6 Train in Poultry Management                                  | 19,247                 | 18,627                 |
| 3.7 A2.1: Develop farming as a business for FFS members          | 7,680                  | 6,932                  |
| 3.8 A2.2: Conduct agribusiness mentoring and coaching            | 1,540                  | 900                    |
| 4.1.1 Telephone cost   | 2,100                  | 1,640                  |
| 4.1.10 PSC meetings  | 4,000                  | 3,950                  |
| 4.1.2 Internet   | 3,600                  | 4,088                  |
| 4.1.3 Electricity & water bills                                  | 1,200                  | 749                    |
| 4.1.4 Fuel for standby generator                                 | 264                    | 264                    |
| 4.1.5 Stationery and computer consumables                        | 2,400                  | 2,899                  |
|  | <b>335,659</b>         | <b>322,180</b>         |

Agency For Accelerated Regional Development (AFARD)  
Financial statements  
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**Appendix X: Migration Project (continued)**

|  |                |                |
|--|----------------|----------------|
| 4.1.6 Motor vehicle maintenance  | 3,000          | 3,016          |
| 4.1.7 Contribution to office consumables                                 | 4,800          | 5,099          |
| 4.1.8 Motor cycle maintenance and repairs                                | 4,977          | 5,027          |
| 4.1.9 Periodic performance report production                             | 4,500          | 4,500          |
| 4.2.1 Bank charges (AFARD)   | 1,200          | 657            |
| 6.4 A0.7: Field Visits by management staff and Board of Directors        | 3,260          | 4,390          |
| 6.5 Conduct bi-annual grp performance review                             | 1,410          | 600            |
| 6.6 A0.9: Hold annual district monitoring, review and learning workshops | 2,735          | 2,283          |
| <b>Total Expenditure</b>   | <b>361,541</b> | <b>347,751</b> |
| <b>Surplus for the Year</b>  |                | <b>12,277</b>  |

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

Fund Accountability Statement for the year ended 31 December 2021

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<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|---------------------------------------|------------------------|------------------------|
| At 1 January                          | -                      | -                      |
| Grants and Donations                  | 641,746                | 579,194                |
| <b>Total Income</b>                   | <b>641,746</b>         | <b>579,194</b>         |
| <b>Expenditure</b>                    |                        |                        |
| Executive Director                    | 18,000                 | 13,500                 |
| Finance & Admn Manager                | 18,000                 | 13,500                 |
| Programmes Manager                    | 18,000                 | 13,500                 |
| Project Officers                      | 48,000                 | 36,000                 |
| Accountant                            | 7,800                  | 5,850                  |
| Driver                                | 4,200                  | 3,150                  |
| Watchman                              | 3,000                  | 2,250                  |
| Consultant for Manual Production      | 5,000                  | 5,000                  |
| Baseline study                        | 8,000                  | 10,000                 |
| VSLA Mentor Training                  | 2,000                  | 2,000                  |
| Trainer for Animal Traction           | 3,000                  | 3,000                  |
| Trainer for Cage fish farming         | 3,500                  | 1,500                  |
| Motorcycles                           | 20,000                 | 20,150                 |
| Hand Washing Facilities               | 31,440                 | 31,395                 |
| Laptops                               | 7,500                  | 7,200                  |
| Digital cameras                       | 1,700                  | 2,215                  |
| Chairs and Desks                      | 1,700                  | 1,680                  |
| VSLA Kits                             | 4,200                  | 4,200                  |
| Animal Traction inputs                | 60,750                 | 60,750                 |
| Horticulture kit                      | 172,546                | 168,950                |
| Fish cages                            | 83,598                 | 33,236                 |
| Annual Planning                       | 1,987                  | 1,501                  |
| Training on VSLA and forming YIGs     | 3,948                  | 3,948                  |
| Training of Young Model Farmers       | 45,947                 | 31,925                 |
| Training in Entrepreneurship          | 2,703                  | 2,703                  |
| Training on Financial literacy        | 1,858                  | 1,670                  |
| Training in agronomic management      | 4,284                  | 3,911                  |
| Training on mentoring and coaching    | 1,562                  | 1,780                  |
| Vehicle maintainance cost             | 2,000                  | 1,500                  |
| Transport for fish cage               | 2,000                  | 1,880                  |
| Motorcycle maintainance and repairs   | 1,800                  | 344                    |
| Consumables                           | 7,200                  | 12,582                 |
| Other services                        | 5,700                  | 4,986                  |
| Bank Charges                          | 1,200                  | 958                    |
| Fuel(Standby generator & motorcycles) | 1,584                  | 1,584                  |
| Transport for VSLA kits               | 500                    | 500                    |
| Transport for animal traction kits    | 4,000                  | 3,760                  |
|                                       | <b>610,206</b>         | <b>514,557</b>         |

Agency For Accelerated Regional Development (AFARD)

Financial statements

For the year ended 31 December 2021

Appendix XI: Youth Agri-skilling for Decent Employment project (YADE) (continued)

|                                 |                |                |
|---------------------------------|----------------|----------------|
| Transport for horticulture      | 1,000          | 1,000          |
| Manual production               | 15,750         | 15,750         |
| Baseline study report prodn     | 2,500          | 2,500          |
| Workshop on district monitoring | 5,860          | 5,649          |
| Stakeholders meetings           | 3,370          | 4,333          |
| Internal review visits          | 3,060          | 3,139          |
| <b>Total Expenditure</b>        | <b>641,746</b> | <b>546,927</b> |
| <b>Surplus for the year</b>     |                | <b>32,268</b>  |

**Agency For Accelerated Regional Development (AFARD)**  
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**Appendix XII: Atyak Child Rights to Education project (ACREP)**

**Fund Accountability Statement for the year ended 31 December 2021**

**Project Duration:** 2020 - 2023

**Project objective:** To Increase enrolment and retention of Children in Schools with 30% more girls and 20% more boys in Atyak Subcounty, Zombo District by 2023.

**Funder:** Kindernothilfe (KNH)

| <b>Income</b>  | <b>Budget<br/>2021<br/>Ushs</b> | <b>Actual<br/>2021<br/>Ushs</b> |
|--|---------------------------------|---------------------------------|
| At 1 January   | -                               | 97,068                          |
| Grants and Donations   | 355,505                         | 202,461                         |
| <b>Total Income</b>  | <b>355,505</b>                  | <b>299,528</b>                  |
| <b>Expenditure</b>   |                                 |                                 |
| 0.10 Hold 3 annual project performance review meetings                                       | 3,516                           | 3,470                           |
| 0.11 Support Board visits and meetings   | 2,550                           | 2,550                           |
| 0.13 Conduct 3 financial Audits  | 10,000                          | 10,000                          |
| 0.2 Staffing   | 18,150                          | 12,000                          |
| 0.6 Conduct baseline survey  | 5,000                           | 2,765                           |
| 0.7 Conduct staff meetings   | 4                               | 4                               |
| 0.8 Conduct management meetings  | 800                             | 800                             |
| 0.9 Conduct PMC meetings   | 3,530                           | 3,485                           |
| 1.1.2 Conduct outside radio broadcasting   | 2,640                           | 2,190                           |
| 1.1.3 Conduct trainings on Human rights  | 890                             | 44                              |
| 1.2.1 Sensitize children on importance of education, career guidance and counseling sessions | 719                             | 219                             |
| 1.2.2 Build capacity of local councils   | 3,280                           | 180                             |
| 1.2.3 Support local leaders to make local appr   | 710                             | 210                             |
| 1.2.4 Disseminate local by laws  | 1,686                           | 2,120                           |
| 1.3 Commemorate Day of the African Child   | 9,610                           | 5,928                           |
| 2.1 Conduct stakeholders dialogue events involving all stakeholders                          | 3,119                           | -                               |
| 2.2 Conduct Radio Talk Shows   | 5,040                           | 3,720                           |
| 2.2.1 Hold community dialogue meetings   | 5,320                           | 2,140                           |
| 2.3 Sensitize parents, local leaders, govt on  | 219                             | -                               |
| 2.3.1 Hold sensitization meetings  | 219                             | -                               |
| 3.1.2 Train CRACS on their roles and responsibilities  | 1,099                           | 1,159                           |
| 3.1.3 Hold CRACS Quaterly review meetings  | 2,910                           | 2,387                           |
| 3.1.4 Support CRACs with outdoor & indoor game   | 7,020                           | 11,100                          |
| 3.1.5 Hold training on reusable pads for girls   | 2,323                           | 2,271                           |
| 3.2 Support devt of infor comm materials   | 3,556                           | 216                             |
| 3.3 Sensitize children and stakeholders on CP initiatives                                    | 1,074                           | -                               |
| 3.3.1 Form and strengthen child protection committees  | 190                             | 70                              |
| 3.3.2 Train child protection commites on their roles   | 211                             | 211                             |
| 3.3.3 Train CPCs on case mgt   | 225                             | 225                             |
| 3.3.4 Conduct quaterly meetings with CPCs  | 2,830                           | 3,125                           |
| 3.4 Facilitate children to attend Sub County planning meetings                               | 600                             | -                               |
| 4.1 Hold school mgt meetings on how to minim   | 12,219                          | 2,819                           |
| 4.2.1 Form CRACs   | 2,262                           | 2,121                           |
| 4.2.2 Train CRACs on their roles & Responsibil   | 2,031                           | 1,631                           |
| 4.2.3 Hold CRACs quarterly review meetings   | 5,665                           | 4,889                           |
| 4.2.4 Support CRACs with outdoor and indoor gam  | 8,220                           | 720                             |
| 4.2.5 Train Girls on making re-usable pads   | 4,662                           | 231                             |
|  | <b>134,099</b>                  | <b>84,999</b>                   |

**Agency For Accelerated Regional Development (AFARD)**  
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**Appendix XII: Atyak Child Rights to education project (ACREP) (continued)**

|   |                |                |
|---|----------------|----------------|
| 4.2.6 Hold Drama competition shows  | 2,274          | 1,370          |
| 4.2.7 Form and strengthen debate clubs in schools and hold inter school debate competitions       | 8,068          | 234            |
| 4.2.8 Facilitate children to attend Sub County facilitation meeting                               | 600            | -              |
| 4.2.9 Support devt of information education   | 3,556          | 156            |
| 4.3 Sensitize children & SMC on CP initiative   | 1,074          | -              |
| 4.4 Build capacity of SMCs, PTAs & staff  | 219            | 219            |
| 4.4.1 Hold sensitization meetings with School Managemnt teams on their roles and responsibilities | 438            | 438            |
| 4.4.2 Conduct quarterly review meetings with school management                                    | 5,560          | 3,420          |
| 4.4.3 Conduct dialogue meetings on special needs  | 269            | 269            |
| 4.5 Support schools to intergrate feeding programmes  | 438            | 438            |
| 4.5.1 Conduct advocacy meetings on school feeding programmes                                      | 4,438          | 2,359          |
| 4.5.2 Form and strengthen feeding programmes committees   | 2,209          | -              |
| 4.5.3 Hold FPCs bi-annual meetings  | 5,638          | 219            |
| 4.5.4 Support schools to establish kitchen gardens  | 7,912          | 219            |
| Basic Salary  | 81,600         | 81,000         |
| Leave Allowance   | 6,120          | 6,120          |
| N.S.S.F 10%   | 8,160          | 8,100          |
| Medical Insurance   | 6,528          | 6,528          |
| Provident Fund 15%  | 12,240         | 12,240         |
| Workmans compensation   | 1,224          | 1,224          |
| Running Costs   | 22,716         | 20,310         |
| Stationaries  | 1,295          | 1,753          |
| Welfare   | 3,288          | 4,210          |
| Hospitality for visitors  | 1,595          | 316            |
| Repair and maintainance   | 3,432          | 3,928          |
| Assets  | 8,841          | 8,841          |
| Annual Data Collection  | 1,980          | -              |
| Exchange Gain   | 19,693         | -              |
| <b>Total Expenditure</b>  | <b>355,505</b> | <b>248,910</b> |
| <b>Surplus for the Year</b>   |                | <b>50,619</b>  |

Agency For Accelerated Regional Development (AFARD)  
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Appendix XIII: Panyango community development project

Fund Accountability Statement for the year ended 31 December 2021

Project Duration: 2019-2025

Project objective: To empower women to support themselves and their families.

Funder: Kinder Not Hilfe (KNH)

| Income  | Budget<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|---|------------------------|------------------------|
| At 1 January  | -                      | 60,173                 |
| Grants and Donations  | 338,213                | 276,610                |
| <b>Total Income</b>   | <b>338,213</b>         | <b>336,782</b>         |
| <b>Expenditure</b>  |                        |                        |
| 1.1.1 Create Community Awareness about the project                      | 100                    | 66                     |
| 1.1.2.1 Form New SHGs   | 717                    | 823                    |
| 1.1.2.2 Form New CLAs   | 420                    | 420                    |
| 1.1.3 Hold 1 SHG Days   | 7,282                  | 8,395                  |
| 1.2.1 Train CFs in SHGs and CLA concept                                 | 392                    | 392                    |
| 1.2.1.1 Train SHGs in SHG Concept                                       | 392                    | 392                    |
| 1.2.1.2 Train CLAs in CLA concept                                       | 392                    | 392                    |
| 1.2.2 Conduct IGA assessment  | 254                    | 254                    |
| 1.3.1 Conduct monthly CFs meetings                                      | 242                    | 189                    |
| 1.3.2 Conduct Quaterly CLA meetings                                     | 225                    | 225                    |
| 1.3.3 Conduct biannual self monitoring & assessment for SHGs and CLA    | 246                    | 242                    |
| 1.3.4 Conduct peer learning visits among CLAs and SHGs                  | 9,778                  | 9,778                  |
| 1.4.1 Conduct need assessment   | 213                    | 191                    |
| 1.4.2 Conduct need based training                                       | 11,500                 | 8,900                  |
| 1.4.3 Train SHG members on nutrition                                    | 2,072                  | 2,361                  |
| 1.4.4 Train SHGs on kitchen gardening                                   | 1,422                  | 1,375                  |
| 2.1.1 Train CLAs on Children Group concept                              | 408                    | 408                    |
| 2.1.2 Form Children Groups  | 2,438                  | 2,117                  |
| 2.1.3 Train CFs & CG Book writers                                       | 2,441                  | 1,068                  |
| 2.1.4 Train CGs on the CG Activities                                    | 2,216                  | 220                    |
| 2.1.5 Hold Education counselling & guidance days                        | 1,709                  | 1,264                  |
| 2.2.1 Train CG Sub comitees & CFs on Child rights                       | 1,249                  | 540                    |
| 2.2.2 Train CG Members on child rights and protection                   | 2,205                  | 1,000                  |
| 2.2.3 Conduct community outside radio broadcast on child rights and wo  | 4,365                  | 2,500                  |
| 2.2.4 Sensitise local leaders and SHGs on child and womens rights       | 226                    | 203                    |
| 2.2.5 Train CLA/CFs members on responsible parenting                    | 904                    | 281                    |
| 2.2.6 Train SHG members on responsible parenting                        | 330                    | 330                    |
| 2.3.1 Train CLAs in advocacy skills                                     | 258                    | 258                    |
| 2.3.2 Support Subcounty to develop by laws                              | 6,052                  | 2,617                  |
| 2.3.3 Sensitise the comm on child protection                            | 1,732                  | -                      |
| 2.3.4 Hold advocacy dialogue meeting                                    | 367                    | -                      |
| 2.3.5 Support PIs to participate in Local Government Plannining meeting | 500                    | 383                    |
| 2.3.6 Celebrate 1 Day of African Child                                  | 9,808                  | 8,505                  |
| 3.1 Train CLAs on CBT Concept   | 187                    | 28                     |
| 3.2 Assess CLAs readiness for CBT select CBT committees                 | 284                    | 223                    |
| 3.3 Train CBT Commites on their roles and Responsibilities              | 311                    | 266                    |
|   | <b>73,636</b>          | <b>56,606</b>          |

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**Appendix XIII: Panyango community development project (continued)**

|  |                |                |
|--|----------------|----------------|
| 3.4 Support CLAs to conduct labour market scan   | 220            | -              |
| 3.5 Support CBTs to form Youth Groups  | 614            | 499            |
| 3.6.1 Train youth in group dynamics and Management skills                                    | 752            | 214            |
| 3.6.2 Train youth Groups in Saving and Credit management                                     | 302            | 261            |
| 3.6.3 Train Youth Groups in Business Management  | 321            | 282            |
| 3.7 Train youth in CBT skills  | 7,876          | -              |
| 3.8 Hold business clinics and linkages   | 377            | 362            |
| 4.1 Staffing   | 15,160         | 12,000         |
| 4.4.2 Conduct staff meetings   | 214            | 154            |
| 4.4.3 Conduct Management meetings  | 1,600          | 1,600          |
| 4.4.4 Conduct PMC Meetings   | 3,865          | 3,504          |
| 4.4.5 Hold 6 annual project performance review meetings                                      | 3,670          | 3,184          |
| 4.4.6 Support Board visits and meetings  | 3,600          | 3,600          |
| 4.4.8 Conduct 6 financial Audits   | 10,000         | 10,000         |
| 4.5.1 Sensitise the community on child sponsorship   | 220            | 220            |
| 4.5.4 Routinely monitor the sponsored children   | 430            | 360            |
| 4.5.5 Annual letter writing by children  | 3,270          | 3,528          |
| 4.5.6 Process christmas cards for the 400 sponsored children and<br>organise Christmas party | 6,076          | 5,344          |
| Basic Salary   | 106,200        | 106,800        |
| Leave Allowance  | 6,904          | 6,924          |
| N.S.S.F 10%  | 9,205          | 10,680         |
| Medical Insurance  | 7,364          | 8,544          |
| Provident fund 15%   | 13,807         | 13,807         |
| Workmans Compensation  | 2,761          | 3,204          |
| Running Costs  | 22,601         | 23,964         |
| Stationery   | 810            | 642            |
| Welfare  | 4,309          | 6,195          |
| Hospitality for Visitors   | 1,123          | 1,339          |
| Repairs and Maintenance  | 2,432          | 3,083          |
| Annual Data Collection   | 1,460          | -              |
| Ear marked Grant   | 3,200          | 3,200          |
| Exchange Gain  | 23,834         | -              |
| <b>Total Expenditure</b>   | <b>338,213</b> | <b>290,100</b> |
| <b>Surplus for the Year</b>  |                | <b>46,682</b>  |

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Appendix XIV: Northern Uganda Resilience Initiative (NURI) Project

Fund Accountability Statement for the year ended 31 December 2021

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

| Income  | Budget<br>2021<br>Ushs | Actual<br>2021<br>Ushs |
|---|------------------------|------------------------|
| At 1 January  | -                      | 90,243                 |
| Grants and Donations  | 2,875,318              | 2,601,912              |
| <b>Total Income</b>   | <b>2,875,318</b>       | <b>2,692,155</b>       |
| <b>Expenditure</b>  |                        |                        |
| 1.1.2.A. Preparation of production and marketing plans for all selected | 15,960                 | 15,960                 |
| 1.1.2.B. Refresher of AEOs on PMP Preparation                           | 4,040                  | 4,010                  |
| 1.1.3.1 Hold Open days  | 68,040                 | 16,608                 |
| 1.1.3.2 Conduct Weekly Radio Talk Shows                                 | 60,060                 | 12,968                 |
| 1.1.3.3 Support DLG Monitoring  | 5,520                  | 5,520                  |
| 1.1.3.A. Training in Climate Smart Agricultural Practices               | 99,510                 | 81,282                 |
| 1.1.3.B. Refresher Training on applicable CSA Practices                 | 105,159                | 92,613                 |
| 1.1.3.C. Demo Establishment   | 32,362                 | 47,460                 |
| 1.1.3.D. Radio Talk Show  | 34,830                 | 33,090                 |
| 1.1.4.A. Organise Stakeholders Review Meetings                          | 23,770                 | 18,910                 |
| 1.1.4.B. Marketing Activities   | 79,523                 | 83,013                 |
| 1.1.4.C. Sensitisation of AEOs on Collective Marketing                  | 5,780                  | 2,166                  |
| 1.1.4.D. Demo Establishment   | 44,778                 | 28,200                 |
| 1.1.4.F. Stores Management Training                                     | 33,033                 | 23,848                 |
| 1.1.4.G. Old Groups Project End Meeting                                 | 43,988                 | 22,209                 |
| 1.1.4.H. ToR Dissemination Meeting                                      | 12,982                 | 12,268                 |
| 1.1.4.I. Cooperative Strengthening Training                             | 46,961                 | 33,942                 |
| 1.2.1.2 Recruit and pay VSLA CBTs                                       | 93,000                 | 97,193                 |
| 1.2.3.1 Hold Quarterly Review Meetings with VSLA CBTs                   | 5,300                  | 2,652                  |
| 1.2.A. Staff Employed in 2021(VSLA)                                     | 16,075                 | 6,918                  |
| 1.2.B. VSLA Consultants   | 158,433                | 138,971                |
| 1.2.C. Training CBTs on SPM of IGA(IGA/SPM)                             | 12,445                 | 15,714                 |
| 1.3.1. Provide Capacity Building & Operational Support to Partners      | 620,449                | 820,439                |
| 1.3.1.1 Facilitate IP Staff and Office operations                       | 1,102,466              | 923,010                |
| 1.3.2.1 Training  | 16,676                 | 17,347                 |
| 1.3.2.3 Team Building   | 21,000                 | 22,400                 |
| CF Costs  | 113,180                | 113,180                |
| <b>Total Expenditure</b>  | <b>2,875,318</b>       | <b>2,691,890</b>       |
| <b>Surplus for the Year</b>   | <b>-</b>               | <b>265</b>             |

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

Fund Accountability Statement for the year ended 31 December 2021

Project duration: 2020- 2024

**Project Objective:** To increase food security, improve maternal and child nutrition and enhance household incomes through support to diversified food production and commercial Agriculture and through improving household resilience (notably to climate change) and women empowerment.

**Funder:** EUROPEAN UNION THROUGH CARITAS SWITZERLAND

|   | <b>Budget</b>         | <b>Actual</b>         |
|---|-----------------------|-----------------------|
| <b>Income</b>                                       | <b>2021 Ushs'000</b>  | <b>2021 Ushs'000</b>  |
| At 1 January  | -                     | 174,520               |
| Grants and Donations                                | 2,513,380             | 2,321,099             |
| <b>Total Income</b>                                 | <b>2,513,380</b>      | <b>2,495,619</b>      |
| <b>Expenditure</b>                                  | <b>Project Budget</b> | <b>Project Actual</b> |
| 1.1.1.2 Executive Director (15%)                    | 33,283                | 27,530                |
| 1.1.1.4 Technical Advisor (40%)                     | 41,591                | 36,697                |
| 1.1.1.5 Project Officers (100%)                     | 216,000               | 180,000               |
| 1.1.2.1 Driver (100%)                               | 10,800                | 10,800                |
| 1.1.2.2 Administrative assistant (100%)             | 12,000                | 12,000                |
| 1.1.2.3 Accountant (60%)                            | 11,470                | 12,107                |
| 1.3.2.1 Perdiems for missions                       | 8,718                 | 8,496                 |
| 2.2 Travel  | 14,000                | 12,204                |
| 4.1.1 Vehicle and motorcycle fuel                   | 25,252                | 24,683                |
| 4.1.2 Vehicle insurance, tyres, service repairs     | 32,647                | 32,055                |
| 4.1.3 Motorcycle insurance, tyres, service, repairs | 14,000                | 5,821                 |
| 4.2 Office rent                                     | 6,000                 | 2,400                 |
| 4.3 Consumables-office supplies                     | 6,000                 | 9,123                 |
| 4.4.1 Staff telephone communication and data        | 5,964                 | 5,497                 |
| 4.4.2 Utilities-water                               | 2,160                 | 2,158                 |
| 4.4.3 Utilities-electricity and generator           | 3,180                 | 3,180                 |
| 4.4.4 Website, internet, IT costs                   | 6,000                 | 5,435                 |
| 5.1.4 Train poultry paravets and VSLA               | 55,000                | 55,000                |
| 5.5 Security services                               | 5,755                 | 5,755                 |
| 5.6 Financial services                              | 1,955                 | 2,008                 |
| 5.7 Cost of conferences                             | 35,200                | 29,700                |
| 5.8.1 T Shirts                                      | 23,333                | 23,345                |
| 6.2.1 Develop trainer manuals on production.        | 303,404               | 330,124               |
| 6.2.1a Set up group demo gardens                    | 51,664                | 50,636                |
| 6.2.1b Provide start-up kits                        | 1,221,439             | 1,283,045             |
| 6.2.1c Conduct agroecology & Poultry mgt traini     | 36,000                | 24,827                |
| 6.2.3 Facilitate 600 Outreaches by local gv         | 13,000                | 15,200                |
| 6.2.4 Sensitize comm leaders in equitable acce      | 34,000                | 27,972                |
| 6.3.1 Organise seasonal agro input fairs.           | 13,333                | -                     |
| 6.3.2 Form community based cooperatives             | 14,875                | 4,650                 |
| 6.4.1 Train VSLA mentors on VSLA Methodology        | 87,415                | 94,325                |
| 6.4.2 Train FG Members in VSLA and provide FGs      | 15,000                | 15,000                |
| 6.4.3 Register strong VSLAs with LG                 | 14,875                | -                     |
| 6.4.4 Link SACCOs and progressive FGs               | 2,500                 | 250                   |
| 8.0 Finance & Admn Manager (30%)                    | 31,194                | 27,522                |
| 80.1 Indirect Cost                                  | 42,194                | 49,390                |
| 9 Living income study                               | 49,345                | 49,345                |
| 10 COVID 19 PPE                                     | 12,835                | 11,692                |
| 5.1.3 Training manuals                              | -                     | 5,388                 |
| <b>Total Expenditure</b>                            | <b>2,513,380</b>      | <b>2,495,361</b>      |
| <b>Surplus for the Year</b>                         |                       | <b>258</b>            |

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Appendix XVI: Nebbi INclusion Development project (NIDP)

Fund Accountability Statement for the year ended 31 December 2021

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

| <b>Income</b>                    | <b>Budget<br/>2021 Ushs'000</b> | <b>Actual 2021<br/>Ushs'000</b> |
|----------------------------------|---------------------------------|---------------------------------|
| At 1 January                     | -                               | -                               |
| Grants and donations             | 334,190                         | 334,190                         |
| <b>Total Income</b>              | <b>334,190</b>                  | <b>334,190</b>                  |
| <b>Expenditure</b>               |                                 |                                 |
| WELLE payments                   | 266,855                         | 263,564                         |
| Operational Cost                 | 19,500                          | 19,472                          |
| Project Monitoring               | 8,480                           | 8,459                           |
| Personnel cost                   | 5,900                           | 5,900                           |
| Monitoring Borehole construction | 9,000                           | 9,000                           |
| Intermediate Research            | 21,005                          | 19,640                          |
| Solar Instalation                | 2,800                           | 2,709                           |
| SIM Cards                        | 250                             | 235                             |
| Bank charges                     | 400                             | 365                             |
| <b>Total expenditure</b>         | <b>334,190</b>                  | <b>329,345</b>                  |
| <b>Surplus for the year</b>      |                                 | <b>4,845</b>                    |

Agency For Accelerated Regional Development (AFARD)  
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Appendix XVII: Property and equipment schedule (summary of fixed asset register)

|                       | Free-hold<br>land<br>Ushs '000 | Buildings<br>Ushs '000 | Motor<br>vehicles and<br>cycles<br>Ushs '000 | Furniture<br>Ushs '000 | Equipment<br>Ushs '000 | Computer<br>equipment<br>Ushs '000 | Total<br>Ushs '000 |
|-----------------------|--------------------------------|------------------------|--|------------------------|------------------------|------------------------------------|--------------------|
| <b>Cost</b>           |                                |                        |  |                        |                        |                                    |                    |
| At 1 Jan 2021         | 184,743                        | 1,479,865              | 1,393,881                                    | 103,765                | 279,126                | 116,474                            | 3,557,856          |
| Additions             | -                              | 1,013,122              | 43,500                                       | 43,157                 | -                      | 7,408                              | 1,107,187          |
| At 31 December 2021   | <u>184,743</u>                 | <u>2,492,987</u>       | <u>1,437,381</u>                             | <u>146,922</u>         | <u>279,126</u>         | <u>123,882</u>                     | <u>4,665,043</u>   |
| <b>Depreciation</b>   |                                |                        |  |                        |                        |                                    |                    |
| At 1 January 2021     | -                              | 264,844                | 1,255,685                                    | 82,584                 | 228,263                | 95,232                             | 1,926,608          |
| Charge for the year   | -                              | 132,306                | 68,533                                       | 10,599                 | 7,923                  | 13,244                             | 232,605            |
| At 31 December 2020   | <u>-</u>                       | <u>397,150</u>         | <u>1,324,218</u>                             | <u>93,183</u>          | <u>236,186</u>         | <u>108,477</u>                     | <u>2,159,213</u>   |
| <b>Net book value</b> |                                |                        |  |                        |                        |                                    |                    |
| At 31 December 2020   | 184,743                        | 1,215,021              | 138,196                                      | 21,181                 | 50,863                 | 21,242                             | 1,631,247          |
| At 31 December 2021   | <u>184,743</u>                 | <u>2,095,837</u>       | <u>113,163</u>                               | <u>53,739</u>          | <u>42,940</u>          | <u>15,405</u>                      | <u>2,505,829</u>   |

# THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING