



AFRICAN CENTER OF EXCELLENCE IN AGROECOLOGY AND LIVELIHOOD SYSTEMS



FINANCIAL REPORT FOR SIX MONTHS ENDING 31ST DECEMBER 2017.

1.0 Content:

The report covers the following major key areas;

- (i) Statement of Sources and Uses of Funds.
- (ii) Statement of Uses of Funds as per PIM
- (iii) Statement of Expenditure.
- (iv) Statement of Eligible Expenditure Programs
- (v) Bank reconciliation statements
- (vi) Statement of achieved Disbursement Linked Indicators

1) Statement of Sources and Uses of Funds.

The total funding received for the period of six months ending 31st December 2017 amounts to **USD 1,129,838** including World Bank IDA funds and other externally generated funds. The total actual expenditure for period amounts to **USD 231,032**. However by 31st December the project had committed expenditure worth **USD 80,679** in both pre-financed activities as per the financing agreement and in statutory obligations.

2) Statement of Uses of Funds as per PIM

The project has strived to spend according to Project Implementation Manual however being the first year of the project operation a lot of expenditure on budget lines is to take place in the remaining two quarters of the financial year. We have provided appropriate explanations for each variance in the report.

3) Statement of Expenditure

This statement details the actual expenditures in the period as per the sub-class of each expenditure classification.

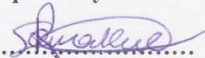
4) Statement of Eligible Expenditure Programs

This statement states the expenditure of the University on salaries for six months and all the non procurable expenditures in the period.

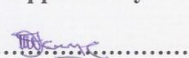
5) Statement of Achieved Disbursement Linked Indicators

The statement narrates all the achieved disbursement indicators with the money allocated to each for the reporting period.

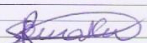
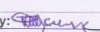
Prepared by:


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SSEMAKULA RICHARD
PROJECT BUDGET/ACCOUNTS OFFICER

Approved by:


.....
Dr. JUDE SSEBUWUFU
PROJECT HEAD



UGANDA MARTYRS UNIVERSITY		
AFRICAN CENTRE FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS (ACALISE)		
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974)		
Statement of Sources and Uses of Funds		
for the semi-annual period ending 31st December 2017		
Sources of Fund	Semi-Annual Period ending 31st December 2017	Cummulative for Financial Year End
	USD	USD
Opening Cash Balance		
Government Funds	-	-
World Bank IDA Funds	1,127,676	1,127,676.00
Student Fees	-	-
Others (Initial deposit by UMU)	1,000	1,000.00
Total	1,128,676	1,128,676.00
Add Receipts		
Government Funds	-	-
World Bank IDA Funds	-	-
Student Fees	-	-
Others (Subsidy from French Embassy)	1,162	1,162.00
Total Financing	1,129,838	1,129,838.00
Less: ACE Expenditure as per Project Implementation Plan		
CLASS 5.1-Learning Excellence	74,581	74,581
CLASS 5.2-Research Excellence	18,700	18,700
CLASS 5.9 - Operational Costs-Management and Governance	117,275	117,275
CLASS 5.10 -Sustainable Financing	-	-
CLASS 5.11 -Monitoring and Evaluation	20,476	20,476
Total Uses of Funds by Components	231,032	231,032
Closing Balances	898,806	898,806
Government Funds	-	-
World Bank IDA Funds-Bank of Uganda-USD	872,675.46	872,675.46
World Bank IDA Funds-Bank of Uganda-UGX	25,087.78	25,087.78
Student Fees	-	-
Others (Petty cash)	1,111.11	1,111.11
Total Closing Cash Balance	898,874.35	898,874.35
Less Commitments		
Prefinance expenses	24,569	
Nssf and PAYE	56,110	
Actual available funds by 31st December 2017	818,195.65	
NOTE		
Exchange rate difference	(68.23)	
The rate used for translation is: 1 USD = LOCAL 3600.		
1. The prefinanced expenses were incurred before the project received funds but using the retroactive financing in the financing agreement		
2. National Social Security Fund (NSSF) and Pay as You Earn (PAYE) is to be paid in 2018 after attaining the Tax Identification Number (TIN) for the project.		
3. Student fees; We received student tuition of around Usd 70,000 in the first and second years but it was deposited on the University account due to the fact that the project had not yet opened an account		
4. We are also expecting more external funds from Private Sector Foundation Uganda worth Usd 350,000 on a project with BOBO ECO Farm		
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UGANDA MARTYRS UNIVERSITY		
AFRICAN CENTRE FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS (ACALISE)		
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974)		
Statement of Expenditure (SOE)		
for the semi-annual period ending 31st December 2017		
DESCRIPTION	AMOUN(UGX)	AMOUNT(USD)
5.1.4b Staff training in agro-ecology (MSC &PHD)	55,949,510	15,542
Tuition fees for Kamugisha Marsiale- Nairobi Unive	13,949,000	
Tuition fees for Byamugisha Michael PHD 17/18	5,421,000	
Tuition fees for Mugjejera Emmanuel PHD 17/18	9,000,000	
Tuition fees for Namugumya Josephine PHD 17/18	8,735,000	
Up keep for Byamugisha PHD for sem1 17/18	4,550,000	
Up keep for Kamugisha PHD for sem1 17/18	2,468,010	
Up keep for Kizza Daniel PHD for sem1 17/18	2,975,000	
Up keep for Mugjejera PHD for sem1 17/18	2,760,500	
PHD Allowance to Bwogi Godfrey	3,198,000	
Up keep for Namugumya PHD for sem1 17/18	2,893,000	
5.1.4c ACALISE students recruited and supported	181,049,587	50,292
Cashwithdraw for phd students upkeep 4 months	11,584,000	
Fees for MSC scholarships 16/17 at UMU	128,965,587	
PHD Scholarships for 5 students 17/18	40,500,000	
5.1.4d Non academic staff trained in soft skills	31,494,000	8,748
60% Payment to CIDE-retooling in softskills 5.1.4d	31,494,000	
5.11.1 M&E Implementation-ACALISE	73,714,496	20,476
60% Consultancy fee for M&E Implementation	73,581,696	
Milage refund to Frida Kakooza-documentation	132,800	
5.2.1 Agro-ecology skills gap analysis	37,150,000	10,319
60% Payment to Pelum for skills gap analysis 5.2.1	32,580,000	
Cash withdraw for tool validation workshop	4,570,000	
5.2.6a Strengthening ACALISE Research output	30,168,200	8,380
Cash withdraw for the International conference on Agro-Ecology-Kalanga	30,168,200	
5.9.11 ACALISE Consumables and Utilities	9,200,000	2,556
Airtime facilitation for ACALISE Staff Dec 2017	950,000	
Payment for notebooks,pens,fldrs, stamps...	7,240,000	
Part payment for folders,pens,fyers,pullups, stamps	1,010,000	
5.9.2 ACALISE Inauguration and Marketing	5,328,640	1,480
Facilitation to members at the ACE Launch	5,328,640	
5.9.4 ACALISE Staff salaries	352,881,539	98,023
ACALISE Staff salaries for Dec 2017	28,096,960	
October 2017 ACALISE Staff salaries including arrears	147,354,170	

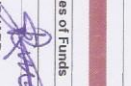

Salaries for Nov 17 and arrears from Mar-Sept17		
5.9.7 ACALESE Management meetings	177,430,409	
Transport refund to Mbeiza Sarah-visitors book for a meeting	301,000	83.61
Transport refund to the Launch-RUCID	45,000	
Transport to Dr Ssemakula Kia to Nkozi-Meeting	100,000	
Refreshments world bank Implementation Support Mission meeting to UMU	130,000	
5.9.8 ACALESE Visibility in the region	26,000	
Payment for ACALESE sign posts	48,917,812	13,588
Final payment for the ACALESE Sign posts	1,000,000	
Part payment for ACALESE sign posts	1,870,000	
Cashwithdraw for perdiem for four people to Ghana	2,000,000	
Travel insurances to China and Ghana trips	30,408,000	
Payment of Airticket to UTB-Ghana Trip	1,534,532	
5.9.9 Furnishing ACALESE offices	12,105,280	
Payment for call for bids advert in New Vision	5,560,000	1,544
Purchase of office carpet	5,400,000	
	160,000	
Grand Total	831,714,784	231,032

The rate used for translation is: 1 USD = LOCAL 3600.

**UGANDA MARTYRS UNIVERSITY
AFRICAN CENTRE FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS(ACALISE)
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT**

Uses of Funds in USD

For the semi-annual period ending 31st December 2017

Expenditure	Semi-Annual Period ending 31st December 2017			Cumulative for Financial Year End			Explanation of Variance	PAD /Life of Project Budget	Revised PAD
	Actual	Planned	Variance	Actual	Planned	Variance			
Expenditure Classification 5.1 -Learning Excellence									
5.1.2 Review of Curricula	-	15,125	15,125	-	15,125	15,125	Awaiting baseline skills gap analysis report	15,125	
5.1.3a Retraining Faculty in Student Centred Learning	-	13,750	13,750	-	13,750	13,750	Activity was shifted to year two	13,750	
5.1.3b Review of Courses for Community Skilling	-	7,250	7,250	-	7,250	7,250	Short courses are being developed	7,250	
5.1.4a Retraining Staff in thematic areas of agro-ecology	-	-	-	-	-	-		358,599	
5.1.4b Staff Training in agro-ecology(MSc&PHD)	15,542	-	23,258	15,542	38,800	23,258	The balance is intended to cater for second semester 17/18	770,800	
5.1.4c ACALISE students recruited and supported	50,292	97,480	47,188	50,292	97,480	47,188	The balance is intended to cater for second semester 17/18	67,480	
5.1.4d Non academic staff trained in soft skills	8,748	9,920	1,172	8,748	9,920	1,172	The training is still ongoing	9,920	
5.1.8 Upgrading teaching and learning facilities	-	223,000	223,000	-	223,000	223,000	Activity to be undertaken in 2018	1482000	
Sub Total	74,581	405,325	330,744	74,581	405,325	330,744		2,754,924	
Expenditure Classification 5.2 Research Excellence									
5.2.1 Agro-ecology skills gap analysis	10,319	41,250	30,931	10,319	41,250	30,931	Research mainly started in January 2018 at 70% completion stage	41,250	
5.2.3 Upgrading teaching and learning equipment	8,380	11,000	11,000	8,380	11,000	11,000	Procurement processes ongoing	589,740	
5.2.6a Strengthening ACALISE Research output	-	85,250	76,870	-	85,250	76,870	More research activities are to be undertaken in 2018	222,750	
5.2.6b Publishing in peer reviewed Journals	-	9,000	9,000	-	9,000	9,000	Most research activities are envisaged in 2018	45,000	
Sub Total	18,700	146,500	127,801	18,700	146,500	127,801		898,740	
Expenditure Classification 5.9 Operational costs-Management&Governance									
5.9.2 ACALISE officially inaugurated and marketed	1,480	27,370	25,890	1,480	27,370	25,890	The University level batch of ACALISE to be done in the fourth of	27,370	
5.9.4 ACALISE Staff salaries	98,023	150,600	52,577	98,023	150,600	52,577	This included payment of salary arrears for 2018/2017 using the	753,000	
5.9.5 Management and Financial Controls executed	-	4,900	4,900	-	4,900	4,900	Activities to be undertaken in the third quarter	4,900	
5.9.6 Main streaming Risk Management at ACALISE	-	17,650	17,650	-	17,650	17,650	Activities to be undertaken in the third quarter	43,650	
5.9.7 Management meetings conducted	84	9,189	9,115	84	9,189	9,115	To cater for the ongoing Management meetings	160,731	
5.9.8 Increasing ACALISE Visibility	13,588	40,750	27,162	13,588	40,750	27,162	More visibility activities to come the remaining two quarters	308,750	
5.9.9 Furnishing ACALISE offices	1,544	92,645	91,101	1,544	92,645	91,101	More procurements to come in 2018 after fulfilling the procurem	544,485	
5.9.11 Office consumables and utilities	2,556	32,500	29,944	2,556	32,500	29,944	More activities to come in 2018	162,500	
Sub Total	117,275	375,614	258,339	117,275	375,614	258,339		2,007,386	
Expenditure Classification 5.10 Sustainable Financing									
5.10.2 Sustainability activities	-	19,000	19,000	-	19,000	19,000	Activities yet to be undertaken in 2018	128,000	
Sub Total	-	19,000	19,000	-	19,000	19,000		128,000	
Expenditure Classification 5.11 Monitoring and Evaluation									
5.1.1.1 M&E Implementation	20,476	36,550	16,074	20,476	36,550	16,074	Activities are ongoing and the balance of expenditure to be done	211,550	
Sub Total	20,476	36,550	16,074	20,476	36,550	16,074		211,550	
Grand Total Uses of Funds	231,032	982,989	751,957	231,032	982,989	751,957		6,000,000	
Prepared by: 							Approved by: 		
SSEMAKURU A. RICHARD PROJECT BUDGET/ACCOUNTS OFFICER							DR JUDE SSEBUNYU PROJECT HEAD		

UGANDA MARTYRS UNIVERSITY
 AFRICAN CENTRE FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS (ACALISE)
 AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974)
 Statement of Reimbursable Eligible Expenditure Programs (EEPs)
 for the semi-annual period ending 31st December 2017

Eligible Expenditure Program (EEP)	Semi-Annual Period ending 31st December 2017	Cumulative for Financial Year End
EEP 1: Salaries	902,005	902,005
EEP 2: Non Procurement Expenditure as defined in Financing Agreement	229,679	229,679
Total EEPs	1,131,684	1,131,684

NOTE: The audit report for 2016/2017 is not yet approved by Council
 The total expenditure on salaries for 2016/2017 amounts to Ugx 6,494,438,000
 The total expenditure on salaries for six months of 2016/17 is half of the expenditure i.e Ugx 3,247,219,000
 The amount in USD 902,005

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 DR JUDE SSEBUNUFU
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UGANDA MARTYRS UNIVERSITY
AFRICAN CENTRE FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS (ACALISE)
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT
Bank Reconciliation Statement-USD

Account Name: African Center of Excellence in Agro-ecology and Livelihood Systems
 Bank: Bank of Uganda
 Bank Account: 000130088400026
 Date: 31st December 2017
 Period: Six months

CLOSING BALANCE AS PER BANK STATEMENT	872,675.46
LESS	
PAYMENT IN THE CASHBOOK NOT IN THE BANK STATEMENT	-
RECEIPTS IN THE BANK STATEMENT NOT IN THE CASHBOOK	872,675.46
ADD	
PAYMENTS IN THE BANK STATEMENT NOT IN THE CASHBOOK	-
RECEIPTS IN THE CASHBOOK NOT IN THE BANK STATEMENT	872,675.46
CLOSING BALANCE AS PER CASHBOOK	872,675.16
Prepared by: <i>SSEMAKULA RICHARD</i>	Approved by: <i>Dr JUDE SSEBUWUFU</i>
SSEMAKULA RICHARD PROJECT BUDGET/ACCOUNTS OFFICER	Dr JUDE SSEBUWUFU PROJECT HEAD

UGANDA MARTYRS UNIVERSITY
AFRICAN CENTRE FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS (ACALISE)
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT
Bank Reconciliation Statement-UGX

Account Name: African Center of Excellence in Agro-ecology and Livelihood Systems
 Bank: Bank of Uganda
 Bank Account: 000130088000061
 Date: 31st December 2017
 Period: Six months

CLOSING BALANCE AS PER BANK STATEMENT **90,316,003**

LESS

PAYMENT IN THE CASHBOOK NOT IN THE BANK STATEMENT -
 RECEIPTS IN THE BANK STATEMENT NOT IN THE CASHBOOK 90,316,003

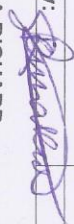

ADD

PAYMENTS IN THE BANK STATEMENT NOT IN THE CASHBOOK -
 RECEIPTS IN THE CASHBOOK NOT IN THE BANK STATEMENT 90,316,003

CLOSING BALANCE AS PER CASHBOOK **90,316,003**

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SSEMAKULA RICHARD **Dr. JUDE SSEBUNWUFU**
PROJECT BUDGET/ACCOUNTS OFFICER **PROJECT HEAD**

UGANDA MARTYRS UNIVERSITY
 AFRICAN CENTER FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS (ACALISE)
 AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974)
 DISBURSEMENT LINKED INDICATORS STATEMENT
 NOTES ANNEX

DISBURSEMENT LINKED TO INDICATORS	ACTIONS TO BE COMPLETED	STATUS OF ACTIONS COMPLETION	AMOUNT ALLOCATED	AMOUNT DISBURSED	UNDISBURSED BALANCE
DLI1	Conditions of Effectiveness	Achieved	1,100,000	1,100,000	-
DLI2	Enrolling students	Enrolled 294; MSc students and 9 PHD	974,000	-	974,000
DLI2	Accreditation of programs	One program is already accredited	150,000	-	150,000
DLI2	Collaborations and partnerships	Signed four MOUS	160,000	-	160,000
DLI2	External revenue generation	Proposals and Student fees	430,000	-	430,000
DLI2	Publication in peer reviewed journals	Publiced four papers	100,000	-	100,000
	TOTAL		2,914,000	1,100,000	1,814,000
Prepared by: 			Approved by: 		
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UGANDA MARTYRS UNIVERSITY
AFRICAN CENTRE FOR AGRO-ECOLOGY AND LIVELIHOOD SYSTEMS (ACALISE)
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974)
DISBURSEMENT LINKED INDICATORS STATEMENT

DLI 2	ACHIEVED	TOTAL		AMOUNT ALLOCATED	TOTAL AMOUNT
		Student Enrolment (DLR 2.2)	Research and Excellence		
Education and Excellence		17	10	400	6800
Short courses				500	5000
National -male					
National-Female					
MASTERS					
National male		192		2,500	480,000
National Female		96		3,000	288,000
Regional female		1		5,500	5,500
Regional male		5		4,500	22,500
PHD					
National male		4		12,000	48,000
National Female		1		15,000	15,000
Regional female		3		30,000	90,000
Regional male		1		25,000	25,000
Sub-total					974,000
Accredited Education Programmes (DLR 2.3)					
Masters/PHD Nationally		2		75,000	150,000
Masters/PHD Regionally		0		150,000	-
Masters/PHD Internationally		0		300,000	-
Sub-total					150,000
Collaborations and Partnerships (DLR 2.4)					
MOU with Public institutions		0		30,000	-
MOU with Private Sector		4		40,000	160,000
Sub-total					160,000
External Revenue Generation (DLR 2.7)					
Project Proposals(PSFU)			350000	1	350,000
Student Fees			80000	1	80,000
Sub-total					430,000
PUBLICATIONS					
Journal of Sviluppo, Innovazione e Governance		4		25,000	100,000
TOTAL					1,714,000
Prepared by:		Approved by:			
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PROJECT BUDGET/ACCOUNTS OFFICER		PROJECT HEAD			