



Pharm-Biotechnology and Traditional Medicine Center (PHARMBIOTRAC)

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

IMPLEMENTING ENTITY:	MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY
PROJECT NAME:	PHARMBIOTECHNOLOGY AND TRADITIONAL MEDICINE CENTRE-PHARMBIOTRAC
REPORT:	QUARTERLY UN-AUDITED INTERIM FINANCIAL REPORT (IFR)
PERIOD OF REPORT:	PERIOD ENDING 30th June. 2019
REPORTING CURRENCY:	UNITED STATES DOLLARS [USD]

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STATEMENT OF RESPONSIBILITIES OF THE ACCOUNTING OFFICER

The Eastern and Southern Africa Higher Education Centers of Excellence project (ACE II) Financing Agreement requires the recipient through MoES to maintain a financial management system in accordance with the provisions of section 4.09 of the General conditions. The recipient shall cause Mbarara University of science and Technology to have their financial statements audited in accordance with the provision of section 4.09(b) of the general conditions.

Management accepts the responsibility for the financial statements, which have been prepared using appropriate accounting policies in conformity with the financing agreement and in the manner required by the World Bank guidelines for financial reporting and auditing of ACE II financed activities. Management also accepts the responsibility for safeguarding the assets of the project against fraud and other irregularities. Management further accepts the responsibility for the maintenance of accounting records which have been used in the preparation of the financial statements as well as adequate systems of internal financial control.

Financial statements have been prepared on cash basis accounting and comply with the generally accepted accounting practice for the public sector.

Nothing has come to the attention of management to indicate that any breakdown in the functioning of these controls resulting in loss of project funds has occurred during the year.

Management accepts the responsibility that the Project funds have been expended in accordance with the intended purposes as specified in the financing Agreement.

.....
Accounting Officer (Names & Signature)

Date.....





1. GENERAL INFORMATION ABOUT PHARMBIOTRAC PROJECT

The Eastern and Southern Africa Higher Education Centers of Excellence (ACE II) project supports the governments of eight participating countries – Ethiopia, Kenya, Malawi, Mozambique, Rwanda, Tanzania, Uganda, and Zambia in strengthening the selected ACEs to deliver quality post-graduate education and build collaborative research capacity in the regional priority areas. In Uganda, the project is implemented by the MoES through Makerere University (MUK) with two centers, Uganda Martyrs University (UMU) and Mbarara University of Science and Technology (MUST).

2. THE PROJECT DEVELOPMENT OBJECTIVE

The Project Development Objective (PDO) is 'To strengthen selected Eastern and Southern African higher education institutions to deliver quality post-graduate education and build collaborative research capacity in the region priority areas.

3. COMMENTARY ON THE FINANCIAL STATEMENTS BY THE FINANCE MANAGER

1) Presentation currency

The reporting and presentation currency is the United States dollars (usd) in accordance to the donor requirements. Transactions in Uganda shillings have been converted to dollars using the Transaction exchange rate at Time of Transfer (First in First out).

The closing Exchange rate as at 30th June .2019 was 3664.76

2) Income

During the six months 1st January to 30th June 2019, the project received USD 695,733 from the World bank IDA funds out of the budgeted income of USD 1,179,451 which was a performance of 59 Percent. There was a low performance due to delayed verification and hence disbursements.

The project also received USD 11,980 from International foundation for science who are a partner to the project to support research as part of Externally Generated Revenue.

3) Expenditure

Expenditure totaled to USD 394,579 out of the received income of USD 695,733 from World Bank IDA funds which was a performance of 56 percent. There was low burn rated due to having received funds due to End of the financial year.

The major categories of expenditure are as follows;





i) 5.1 Action plan for learning excellence

Total expenditure on the action plan for learning excellence was USD 248,423 for the outputs of stipend for 25 PhD students (USD 97,280), 23 MSc students (USD 62,960), One Dissemination conference (USD 10,920), purchase of one 30 seater bus (USD 72,979) accommodation for 11 International students (USD 2,220) and facilitation for Industry experts (USD7,196).

ii) 5.2 Action plan for research excellence

Total expenditure on the action plan for research excellence was USD 22,373 for the outputs of staff participation in Regional conferences (USD 2250) and International conferences (USD 9,702), Research for PhD & MSc students (USD 3,233), USD 3,773 was paid for Maintenance, Insurance , service and fuel for the station wagon and payment for one laboratory technician monthly salary (USD 2,996)

iii) 5.3 Action plan for Quality assurance

Total expenditure on the action plan for quality assurance was USD3, 507 for tracer Studies, mainly this was participation in PASET Benchmarking Exercise.

iv) 5.5 Action plan for attracting academic staff and students from the region

Total expenditure was USD 29,851 in respect to 2 senior lecturers that were recruited.

v) 5.6 Action plan for national and regional academic partners

Total expenditure was USD 8,016 for facilitation of Regional visiting faculty members from Sudan (USD 7,616) and Germplasm collection maintenance – Gulu University (USD 466).

vi) 5.8 Action Plan for collaboration with International Academic partners

Total Expenditure was USD 17,977 this was spent on payments of two sabbatical lectures that were recruited to teach new program that is Clinical pharmacy the lectures are from USA and Ethiopia.

vii) 5.9 Action plan for Management and Governance

Total expenditure was USD 45,402 this was basically spent on 5 staff salaries, capacity building, In land travels and general office management.

viii) 5.10 Action Plan for sustainable Financing

Total expenditure of USD 18,195 which was spend on salary for Chair innovation and Business Management and product Exhibition.





4) The opening balance for World Bank IDA funds was negative usd 27,280 which arose due utilizing funds from the HIV study project to conduct some critical activities. This was later made good when funds were received.

I take full responsibility for the completeness and integrity of these Financial Statements

.....

Finance Manager [Names & Signature]

.....

Date





4. Statement of Sources and Uses of Funds

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974) PHARM-BIOTECHNOLOGY AND TRADITIONAL MEDICINE CENTRE Statement of Sources and Uses of Funds for the semi-annual period ending 30th. June. 2019		
Sources of Fund	Semi-Annual Period ending From 1st. Jan.2019 to 30.June.2019	Cumulative To Date 24 Months
Opening Cash Balance		
Government Funds	-	-
World Bank IDA Funds	(27,280)	-
Student Fees	-	-
Others-Hiv Study Project	36,522	-
Total	9,242	
Add Receipts		
Government Funds	-	-
World Bank IDA Funds	695,733	1,823,429
Student Fees	-	1,807
Others-HIV Study Project	-	111,404
Partnership With SNV	-	2,556
IFS-Fund	11,980	11,980
Total Financing	716,955	1,951,176
Less: ACE Expenditure as per Project Implementation Plan		
Expenditure Classification 1 PHARMBIOTRAC	394,579	1,553,944
Expenditure Classification 2 (HIV Study)	34,947	109,803
Total Uses of Funds by Components	429,525	1,663,746
Closing Balances	287,429	287,430
Bank of Uganda A/C 003370088400000	1,232	1,232
Balance as per Stanchart Ugx A/C(0102808265800)	230,694	230,694
balance as per Stanchart USD A/C (8702808265800)	55,504	55,504
Total Closing Cash Balance	287,430	287,430
Prepared by		
Project Accountant		
Checked by.....		
Finance and Administration Director		
Approved by.....		
Director/ Center Leader		
Approved by.....		
Accounting Officer		





5. Uses of Funds (Breakdown)

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY- PHAMBIOTRAC PROJECT								
AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT								
Uses of Funds (Breakdown)								
for the semi-annual period ending 30th June 2019								
(USD or FCFA)								
Expenditure	From 1st Jan. 2019- 30th Jun.2019			Cumulative Todate			Explanation of Variance	
	Actual	Planned	Variance	24 Months		Variance		
				Actual	Planned Cumulative For 2 years			
Expenditure Classification 1 as per Project Implementation Plan								
5.1	Action Plan for Learning Excellence							
5.1.1	Benchmarking visits (India)	0	0	0	31,788	35,360	3,572	Less number travelled as per budget
5.1.2	Benchmarking visits (South Africa)	0	0	0	31,088	29,290	-1,798	There was an under Estimate in the Cost of the Air tickets due to price changes at the time of Budget.
5.1.3	Benchmarking visits (USA)	0	0	0	38,740	37,995	-745	There was an under Estimate in the Cost of the Air tickets due to price changes at the time of Budget.
5.1.4	Establishment of learning teams	0	1,000	1,000	4,197	2,000	-2,197	More Number of Phd and Msc students were taken than planned.
5.1.5	Installation of ICT systems for learning	0	3,000	3,000	0	13,000	13,000	ICT Equipment has just been procured. This Expenditure will be utilized in the Next quarter
5.1.6	Curriculum development (Short courses MSc & PHD)	0	0	0	22,758	20,400	-2,358	There was an under estimate in the cost of this activity as it involved many activities.
5.1.7	Curriculum accreditation (Fast Track)	0	0	0	19,263	16,000	-3,263	There was an under estimate in the cost of this activity as it involved many activities.
5.1.8	Students Hand Books (PHD & Mast	0	340	340	0	680	680	There was an under estimate in the cost of this activity as it involved many activities.
5.1.9	Learning materials (lecturers reference materials, demonstration materials etc.)	0	6,000	6,000	2,259	12,000	9,741	The process is still on going.
5.1.10	Upgrading Learning Facilities Pharm	0	0	0	0	70,000	70,000	Activity was put on Hold due unavailability of funds.
5.1.11	Lecture room upgrade	0	0	0	4,528	12,000	7,472	Activity still on going. Waiting for release of funds
5.1.12	Digital Library / ICT learning centre / video conferencing facilities/ computer workstations for students	0	2,500	2,500	578	52,500	51,922	ICT Equipment for students has been procured, However the expenditure will be executed in the next quarter
5.1.13	Standby generator (purchase & installation)	0	0	0	0	10,000	10,000	Activity was put on Hold due unavailability of funds.
5.1.14	Fuel and maintenance	0	3,600	3,600	0	7,200	7,200	The expenditure will be incurred in the next quarter
5.1.15	Chair Learning Excellence coordina	0	660	660	0	1,320	1,320	The activity was earmarked, however it was not implemented because funds were un available.





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5.1.16	Advertisement/ assembling of trainers/ recruitment of students for short courses and training	0	2,500	2,500	0	5,000	5,000	This expenditure was combined with activity 5.1.17
5.1.17	Advertisement/ assembling, recruitment of students for MSc and PhD, and training	0	2,500	2,500	12,992	5,000	-7,992	This expenditure was underestimated due to changes in prices for Advertising, However the excess expenditure to be allocated to 5.1.16
5.1.18	Facilitation for industry experts / pra	913	13,800	12,887	7,196	18,300	11,104	The activity is still on going
5.1.19	Tuition Fee PhD	0	60,000	60,000	97,526	90,000	-7,526	More Phd students were recruited in the First year than earlier planned. The excess expenditure will be absorbed in subsequent years
5.1.20	Tuition Fee MSc	0	48,000	48,000	5,671	72,000	66,329	Students have been recruited, However expenditure will be executed in the next quarter based on availability of funds
5.1.21	Traditional Medicine Clinics setup a	0	20,000	20,000	0	40,000	40,000	Activity was put on Hold due unavailability of funds.
5.1.22	Stipend PhD (annually)	97,280	90,000	-7,280	273,854	135,000	-138,854	More Phd students were recruited in the First year than earlier planned. The excess expenditure will be absorbed in subsequent years
5.1.23	Stipend MSc (annually)	62,960	60,000	-2,960	94,160	90,000	-4,160	Expenditure still on going
5.1.24	Travel (Flights) for Students (return flights)	792	4,800	4,008	19,938	9,600	-10,338	This expenditure was initially underestimated, However its being allocated
5.1.25	External examiners	0	1,500	1,500	0	3,000	3,000	The expenditure will be incurred in the next quarter
5.1.26	Annual dissemination conference and Annual general meeting	10,926	43,400	32,474	22,609	43,400	20,791	The activity was executed, the under expenditure will be allocated to another activity related to students learning
5.1.27	Student presentation at national conferences	0	5,000	5,000	1,447	7,500	6,053	Activity was put on Hold due unavailability of funds.
5.1.28	Student presentation at regional conferences	0	3,000	3,000	340	3,000	2,660	Activity was put on Hold due unavailability of funds.
5.1.29	Student presentation at international conferences	0	4,600	4,600	1,207	4,600	3,393	Activity was put on Hold due unavailability of funds.
5.1.30	Community / Industry attachments (Masters)	0	13,800	13,800	1,365	20,700	19,335	Activity was put on Hold due unavailability of funds.
5.1.31	Community / Industry attachments (PhD)	0	13,600	13,600	1,800	20,400	18,600	Activity was put on Hold due unavailability of funds.
5.1.32	30 Seater Bus	72,979	0	-72,979	73,557	50,000	-23,557	There was an under Estimate on the price of buses, However the excess expenditure was allocated to 5.2.28
5.1.33	Bus (fuel and maintenance)	130	7,200	7,070	443	14,400	13,957	Expenditure still on going
5.1.34	Medical emergency fund / First Aid kit	219	1,000	781	1,067	2,000	933	Expenditure still on going
5.1.35	Students accomodation	2,220	0	-2,220	12,045	0	-12,045	This expenditure was not budgeted for, However it became necessary at implementation as International students needed to be accomodated.
	Sub Total	248,420	411,800	163,380	782,415	953,645	171,230	
Expenditure Classification 2 as per Project Implementation Plan								
5.2	Action Plan for Research Excellence							
5.2.1	Research Policy and Plan draft development (Y1 development Y4 review)	0	0	0	0	4,620	4,620	Expenditure Put on hold, Waiting for release of funds





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5.2.2	Research Policy and Plan finalisation (Y1 development Y4 review)	0	0	0	0	17,650	17,650	Expenditure Put on hold, Waiting for release of funds
5.2.3	Staff attachments to foreign laboratories WPI (USA)	0	7,775	7,775	6,595	15,550	8,955	Expenditure still on going, Waiting for release of funds
5.2.4	Staff attachments to foreign laboratories IHST (India)	0	5,550	5,550	8,116	11,100	2,984	Expenditure still on going, Waiting for release of funds
5.2.5	Staff attachments to foreign laboratories KEMRI (Kenya)	0	15,600	15,600	5,800	31,200	25,400	Expenditure still on going, Waiting for release of funds
5.2.6	Staff attachments to foreign laboratories Gezira (Sudan)	0	16,050	16,050	0	32,100	32,100	Expenditure still on going, Waiting for release of funds
5.2.7	Establishment of Living gene bank (Garden) - MUST	419	0	-419	3,740	26,000	22,260	Activity still on going
5.2.8	Staff research funds	0	20,000	20,000	0	35,000	35,000	Expenditure Put on hold, Waiting for release of funds
5.2.9	Staff participation in regional conference	2,250	14,550	12,300	10,090	29,100	19,010	Activity still on going
5.2.10	Staff participation in international conference	9,702	17,600	7,898	14,101	35,200	21,099	Activity still on going
5.2.11	Germplasm collection missions (MUST)	0	11,000	11,000	0	22,000	22,000	Expenditure Put on hold, Waiting for release of funds
5.2.12	Pharm-Biotech laboratory equipment purchase, installation, tear and wear	0	945	945	0	95,445	95,445	Lab equipment has been procured, Awaiting for next release of funds for the expenditure to be executed.
5.2.13	Product development laboratory, purchase, installation, tear and wear	0	1,886	1,886	578	190,486	189,908	Lab equipment has been procured, Awaiting for next release of funds for the expenditure to be executed.
5.2.14	Analytical Laboratory, purchase, installation, tear and wear	0	1,185	1,185	0	119,685	119,685	Lab equipment has been procured, Awaiting for next release of funds for the expenditure to be executed.
5.2.15	Journal Publication fee (Open Access)	0	15,000	15,000	670	27,500	26,830	Activity still on going
5.2.17	Monographs (Product Monographs)	0	6,000	6,000	0	12,000	12,000	Expenditure Put on hold, Waiting for release of funds
5.2.18	Masters Seminars	0	1,860	1,860	0	3,720	3,720	Expenditure Put on hold, Waiting for release of funds
5.2.19	Doctoral Seminars	0	1,860	1,860	3,166	3,720	554	Expenditure Put on hold, Waiting for release of funds
5.2.20	Supervision fee (Masters)	0	750	750	0	750	750	Expenditure Put on hold, Waiting for release of funds
5.2.22	Supervision fee field (Masters) (3 days / semester)	0	6,000	6,000	0	9,000	9,000	Expenditure Put on hold, Waiting for release of funds
5.2.23	Supervision fee fee (PhD) (3 days/ semester)	0	4,000	4,000	0	6,000	6,000	Expenditure Put on hold, Waiting for release of funds
5.2.24	Joint follow up proposal development	0	7,450	7,450	7,552	7,450	-102	Activity still on going
5.2.25	Chair Research Excellence coordination	0	660	660	0	1,320	1,320	Expenditure Put on hold, Waiting for release of funds
5.2.26	Research support for MSc students	1,977	21,000	19,023	2,085	42,000	39,915	Activity still on going
5.2.27	Research support for PhD students	1,256	90,000	88,744	19,882	135,000	115,118	Activity still on going
5.2.28	Station wagon purchase (4 wheel drive)	0	0	0	75,993	100,000	24,007	The activity was finalized. The balance was allocated to the purchase of a 32 seater Bus
5.2.29	Fuel and maintenance for Station wagon (4 wheel drive)	3,773	16,800	13,027	4,889	33,600	28,711	Activity still on going
5.2.30	Laboratory technician	2,996	6,000	3,004	10,985	12,000	1,015	Activity still on going
	Sub Total	22,373	289,521	267,148	174,242	1,059,196	884,954	
Expenditure Classification 3 as per Project Implementation Plan								
5.3 ACE Action Plan for Quality Assurance								
5.3.1	Quality Assurance and M&E consultancy	0	4,000	4,000	0	8,000	8,000	Expenditure Put on hold, Waiting for release of funds





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5.3.2	Chair Learning and Research Quali	0	660	660	0	1,320	1,320	Expenditure Put on hold, Waiting for releasae of funds
5.3.3	Tracer studies	3,507	3,000	-507	3,507	6,000	2,493	Activity still on going
	Sub Total	3,507	7,660	4,153	3,507	15,320	11,813	
Expenditure Classification 4 as per Project Implementation Plan								
5.4 ACE Action Plan regarding Equity Dimensions								
5.4.1	Access audit	0	0	0	0	2,000	2,000	Expenditure Put on hold, Waiting for release of funds
5.4.2	Facility upgrade	0	0	0	0	4,000	4,000	Expenditure Put on hold, Waiting for release of funds
	Sub Total	0	0	0	0	6,000	6,000	
Expenditure Classification 5 as per Project Implementation Plan								
5.5 ACE Action Plan for Attracting Academic Staff and Students from the Region								
5.5.1	Dissemination of Research Policy to attract academic staff of the region	0	1,000	1,000	0	2,000	2,000	Expenditure Put on hold, Waiting for releasae of funds
5.5.2	Language learning support	0	3,000	3,000	0	6,000	6,000	The activity was dropped. To be implemented by the University for all students
5.5.3	Recruited staff salaries (2 senior lec	29,851	48,000	18,149	75,070	96,000	20,930	Expenditure still on going.
	Sub Total	29,851	52,000	22,149	75,070	104,000	28,930	
Expenditure Classification 6 as per Project Implementation Plan								
5.6 ACE Action Plan for National and Regional Academic Partners								
5.6.1	Regional Visiting faculty members - Kenya	0	7,410	7,410	1,148	14,820	13,672	Expenditure Put on hold, Waiting for release of funds
5.6.2	Regional Visiting faculty members - South Africa	0	7,410	7,410	0	14,820	14,820	Expenditure Put on hold, Waiting for release of funds
5.6.3	Regional Visiting faculty members - Sudan	7,616	7,410	-206	14,427	14,820	393	Activity still on going
5.6.4	Regional Visiting faculty members - Mozambique	0	7,410	7,410	0	14,820	14,820	Expenditure Put on hold, Waiting for release of funds
5.6.5	National Visiting faculty members - BSU	0	2,960	2,960	0	5,920	5,920	Expenditure Put on hold, Waiting for release of funds
5.6.6	National Visiting faculty members - Makerere	0	3,260	3,260	1,501	6,520	5,019	Expenditure Put on hold, Waiting for release of funds
5.6.7	National Visiting faculty members - UTAMU	0	3,260	3,260	0	6,520	6,520	Expenditure Put on hold, Waiting for release of funds
5.6.8	National Visiting faculty members - Gulu University	0	3,460	3,460	0	6,920	6,920	Expenditure Put on hold, Waiting for release of funds
5.6.9	Student attachment African Partner - KEMRI - Kenya	0	23,750	23,750	0	42,750	42,750	Expenditure Put on hold, Waiting for release of funds
5.6.10	Student attachment African Partner - Gezira University - Sudan	0	26,250	26,250	0	47,250	47,250	Expenditure Put on hold, Waiting for release of funds
5.6.11	Establishment of Living gene bank (Garden) - BSU/GU	0	0	0	0	26,000	26,000	Expenditure Put on hold, Waiting for release of funds
5.6.12	Germplasm collection maintenance (BSU)	0	4,060	4,060	0	8,120	8,120	Expenditure Put on hold, Waiting for release of funds
5.6.13	Germplasm collection maintenance (Gulu University)	460	4,060	3,600	3,605	8,120	4,515	Activity still on going
	Sub Total	8,076	100,700	92,624	20,682	217,400	196,718	
Expenditure Classification 7 as per Project Implementation Plan								
5.7 ACE Action Plan for National and Regional Sector Partners								
5.7.1	Community training kits Training Centre (Traditional	776	6,300	5,524	5,664	12,600	6,936	Expenditure Put on hold, Waiting for release of funds
5.7.2	Medical Practitioners) BUMETHA Training Centre (Traditional	0	400	400	0	10,400	10,400	Expenditure Put on hold, Waiting for release of funds
5.7.3	Medical Practitioners) IACM	0	400	400	0	10,400	10,400	Expenditure Put on hold, Waiting for release of funds





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5.7.4	Training Centre (Traditional Medical Practitioners) THETA-Uganda	0	400	400	1,292	10,400	9,108	Expenditure Put on hold, Waiting for release of funds
5.7.5	Training Centre (Traditional Medical Practitioners) ANAMED	0	400	400	0	10,400	10,400	Expenditure Put on hold, Waiting for release of funds
5.7.6	Training Centre (Traditional Medical Practitioners) NCRL centre	0	400	400	0	10,400	10,400	Expenditure Put on hold, Waiting for release of funds
	Sub Total	776	8,300	7,524	6,955	64,600	57,645	Expenditure Put on hold, Waiting for release of funds
Expenditure Classification 8 as per Project Implementation Plan								
5.8 ACE Action Plan for Collaboration with International Academic Partners								
5.8.1	International Visiting faculty members (USA)	0	9,090	9,090	0	18,180	18,180	Expenditure Put on hold, Waiting for release of funds
5.8.2	International Visiting faculty members (India)	1,310	7,490	6,180	2,308	14,980	12,672	Activity still on going
5.8.3	Sabbatical Place (6 months per year)	16,667	21,300	4,633	21,385	42,600	21,215	Activity still on going
	Sub Total	17,977	37,880	19,903	23,693	75,760	52,067	
Expenditure Classification 9 as per Project Implementation Plan								
5.9 ACE Action Plan for Management and Governance								
5.9.1	Establishment of PHARMBIOTRAC secretariat	0	0	0	21,739	23,000	1,261	Activity is being finalised.
5.9.2	Installation of ICT systems for finance & administration	2,565	0	-2,565	2,781	5,000	2,219	Procurement process of the ICT software has been finalised. The expenditure to be allocated to another activity
5.9.3	Inception and planning meeting of a	0	0	0	57,089	35,736	-21,353	Meeting took place in both Mbarara and Kampala instead of Mbarara only as planned. The Kampala meeting was mandated by MoE which resulted into an expected costs.
5.9.4	Meeting of Steering Committee	219	9,060	8,841	2,414	18,120	15,706	Activity Still on going
5.9.5	Meeting of Executive Committee	0	1,140	1,140	3,694	2,280	-1,414	Initially the meeting was planned for a small team, However the University council required all committee members to attend the meeting which exceeded the planned expenditure.
5.9.6	Meeting of Finance & Administration	0	480	480	7,430	960	-6,470	This activity was under Budgeted.
5.9.7	Core Team Project review and plan	0	5,550	5,550	21,283	11,100	-10,183	More activities were involved than what was initially budgeted. To be recovered from other activities
5.9.8	PHARMBIOTRAC meetings with W	1,009	3,920	2,911	5,223	7,840	2,617	Activity still on going.
5.9.9	Bi-Annual Meeting by IUCEA	2,794	24,040	21,246	52,841	48,080	-4,761	More people were sent for the meeting than planned for.
5.9.10	Staff orientation workshop	0	0	0	1,718	1,000	-718	Activity was under budgeted
5.9.11	PHARMBIOTRAC Administrator	805	24,000	23,195	32,022	48,000	15,978	Activity Still on going
5.9.12	PHARMBIOTRAC Administrative As	2,996	6,000	3,004	11,484	12,000	516	Activity Still on going
5.9.13	PHARMBIOTRAC Accountant	11,999	24,000	12,001	42,007	48,000	5,993	Activity Still on going
5.9.14	PHARMBIOTRAC Procurement Ass	2,996	6,000	3,004	10,985	12,000	1,015	Activity Still on going
5.9.15	Partner coordination / supervision v	8,968	23,840	14,872	36,860	41,720	4,860	Activity Still on going
5.9.16	Driver	1,278	3,000	1,722	5,493	6,000	507	Activity Still on going
5.9.17	Cleaner	1,195	2,400	1,205	4,380	4,800	420	Activity Still on going
5.9.18	Office supplies	0	1,800	1,800	4,409	3,600	-809	This activity was under Budgeted.
5.9.19	Capacity building	7,110	38,140	31,030	57,286	38,140	-19,146	This activity was revised in the annual work plan waiting for approval





Pharm-Biotechnology and Traditional Medicine Center (PHARMBIOTRAC)

5.9.20	In land travels	1,387	15,000	13,613	9,387	15,000	5,613	Activity Still on going	
5.9.21	Communication	0	6,600	6,600	425	6,600	6,175	Activity Still on going	
5.9.22	Recruitment of staff	0	10,000	10,000	6,482	10,000	3,518	Activity Still on going	
5.9.23	Bank charges	80	2,000	1,920	245	2,000	1,755	Activity Still on going	
5.9.24	Exchange gain/Losses	-0	0	0	1,991	0	-1,991	Exchanges losses recognised as a result of operating different currencies.	
	Sub Total	45,402	206,970	161,568	399,668	400,976	1,308		
Expenditure Classification 10 as per Project Implementation Plan									
5.10' ACE Action Plan for Sustainable Financing									
5.10.1	Chair Innovation & Business Management	14,982	30,000	15,018	49,940	60,000	10,060	Expenditure Still on going	
5.10.2	Business clinic (furniture, computer, software)	0	880	880	0	9,680	9,680	Expenditure Put on hold, Waiting for release of funds	
5.10.3	Product exhibitions (Regional)	3,120	5,200	2,080	10,005	10,400	395	Activity is still on going	
5.10.4	Product exhibitions (National)	0	2,280	2,280	1,755	4,560	2,805	Activity is still on going	
5.10.5	Chair innovation & Business Management Meetings	0	660	660	110	1,320	1,210	Expenditure Put on hold, Waiting for release of funds	
5.10.6	Student handbooks (in-service professionals short course)	0	1,000	1,000	0	2,000	2,000	Expenditure Put on hold, Waiting for release of funds	
5.10.7	Student handbooks (short course for TMPs)	0	5,000	5,000	0	10,000	10,000	Expenditure Put on hold, Waiting for release of funds	
5.10.8	Business clinic coordination & branding	94	15,600	15,506	4,362	31,200	26,838	Expenditure Put on hold, Waiting for release of funds	
	Sub total	18,195	60,620	42,425	66,172	129,160	62,988		
Expenditure Classification 11 as per Project Implementation Plan									
5.11 ACE Action Plan for Monitoring and Evaluation									
5.11.1	Strategic plan draft development	0	0	0	0	4,620	4,620	Expenditure Put on hold, Waiting for release of funds	
5.11.2	Strategic plan finalisation	0	0	0	1,538	11,650	10,112	Expenditure Put on hold, Waiting for release of funds	
5.11.3	M&E Missions (internal)	0	4,000	4,000	0	8,000	8,000	Expenditure Put on hold, Waiting for release of funds	
	Sub Total	0	4,000	4,000	1,538	24,270	22,732		
Grand Total Uses of Funds		394,579	1,179,451	784,872	1,553,944	3,050,327	1,496,383		
<p>Prepared by</p> <p>Project Accountant</p> <p>Checked by.....</p> <p>Finance and Administration Director</p> <p>Approved by.....</p> <p>Director/ Center Leader</p> <p>Approved by.....</p> <p>Accounting Officer</p>									





6. Statement of Reimbursable Eligible Expenditure Programs (EEPs)

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974) Statement of Reimbursable Eligible Expenditure Programs (EEPs) for the semi-annual period ending 30th. June.2019		
Eligible Expenditure Program (EEP)	Semi-Annual Period ending...30th. June. 2019	Cummulative Todate For 24 months
EEP 1: Salaries	4,865,821	19,463,282.17
EEP 2: Non Procurable Expenditure as defined in Financing Agreement	294,655	1,332,712.04
Total EEPs	5,160,475	20,795,994
Note. Exchange rate used 3664.76		
Prepared by		
Project Accountant		
Checked by.....		
Finance and Administration Director		
Approved by.....		
Director/ Center Leader		
Approved by.....		
Accounting Officer		





7. DLI -ACHIEVED AS AT 30th. June. 2019

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY PHARM-BIOTECHNOLOGY AND TRADITIONAL MEDICINE CENTRE AFRICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (126974) DLI -ACHIEVED AS AT 30th. June. 2019						
DISBURSEMENT LINKED TO INDICATORS	ACTIONS TO BE COMPLETED	AMOUNT ALLOCATED	AMOUNT DISBURSED	Amount Earned for This Withdrawal Application	Cummulative Amount Earned/ Disbursed	UN-DISBURSED BALANCE
DLI1: Institutional readiness	DLR 1.1: To meet Conditions for Effectiveness	600,000	600,000	-	600,000	-
	DLR 1.2: Development of detailed implementation plans	500,000	500,000	-	500,000	-
DLI 2: Excellence in education and research capacity and development impact	DLR 2.1: Timely annual implementation of the plans	500,000	-	-	-	500,000
	DLR 2.2: Newly enrolled students in the ACE of which at least 20% must be regional (African) students Short Course: Female Ugandans (national)	1,200,000	25,000	-	25,000	1,175,000
	Short Course: Male Ugandan students				-	-
	Short Course: Female regional (African) students				-	-
	Short Course: Male regional (African) students				-	-
	MSc: Female Ugandan students				-	-
	MSc: Male Ugandan students				-	-
	MSc: Female regional (African) students				-	-
	MSc: Male regional (African) students				-	-
	PhD: Female Ugandan students				-	-
	PhD: Male Ugandan students				-	-
	PhD: Female regional (African) students				-	-
	PhD: Male regional (African) students				-	-
	DLR 2.3: Accreditation of quality of education programs (program internationally accredited)	600,000	300,000	-	300,000	300,000
	Program regionally accredited				-	-
	Program nationally accredited				-	-
	Program for self-evaluation				-	-
	DLR 2.4: Collaboration and partnerships for applied research and training (MoU with public institutions/civil society)	200,000	70,000	-	70,000	130,000
	MoU with private sector/ industry				-	-
	DLR 2.5: Peer-reviewed journals papers or peer-reviewed conference papers (paper accepted by a peer-reviewed journal)	300,000	300,000	-	300,000	-
	Accepted peer-reviewed conference paper				-	-
	DLR 2.6: Faculty and PhD student exchanges to promote regional research and teaching ("period" within the country)	500,000	-	-	-	500,000
	Exchange "period" within the region				-	-
	Exchange "period" for international				-	-
	DLR 2.7: External revenue generation (National level)	900,000	-	222,208	222,208	677,792
	External revenue generation (International level)				-	-
	DLR 2.8: Institution participating in benchmarking exercise	100,000	-	-	-	100,000
DLI 3: Timely, transparent and institutionally reviewed Financial Management	DLR 3.1: Timely Withdrawal Application supported by financial reporting on the ACE account for the period	75,000	-	-	-	75,000
	DLR 3.2: Functioning Audit Committee under the university council	75,000	-	-	-	75,000
	DLR 3.3: Functioning internal audit unit for the university	75,000	-	-	-	75,000
	DLR 3.4: Transparency of financial management (audit reports, interim financial reports, budgets and annual work plan are all web accessible)	75,000	-	-	-	75,000
DLI 4 Timely and audited Procurement	DLR 4.1 Timely procurement audit report	150,000	-	-	-	150,000
	DLR 4.2: Timely and satisfactory procurement progress report	150,000	-	-	-	150,000
Total in USD		6,000,000	1,795,000	222,208	2,017,208	3,982,792
Prepared by						
Project Accountant						
Checked by.....						
Finance and Administration Director						
Approved by.....						
Director/ Center Leader						
Approved by.....						
Accounting Officer						

